

# 2025-2026 Tentative Budget

June 9, 2025



ANTELOPE  
VALLEY  
COLLEGE

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# **ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET**

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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.

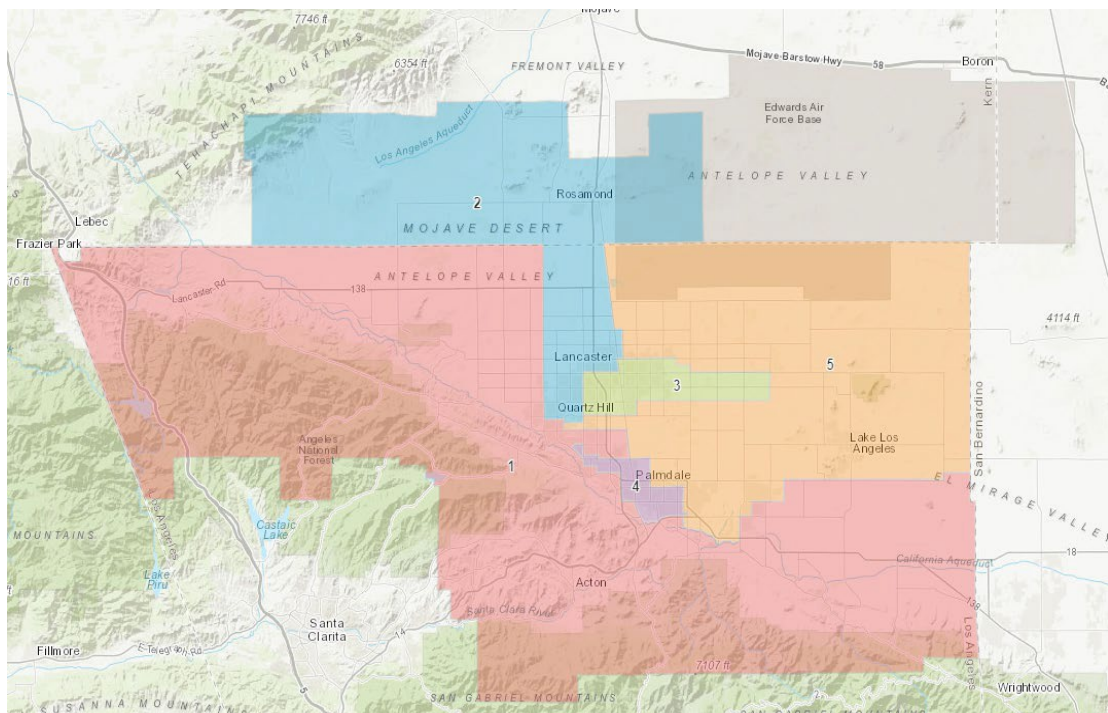
# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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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 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 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 is expected to graduate in Spring 2026.



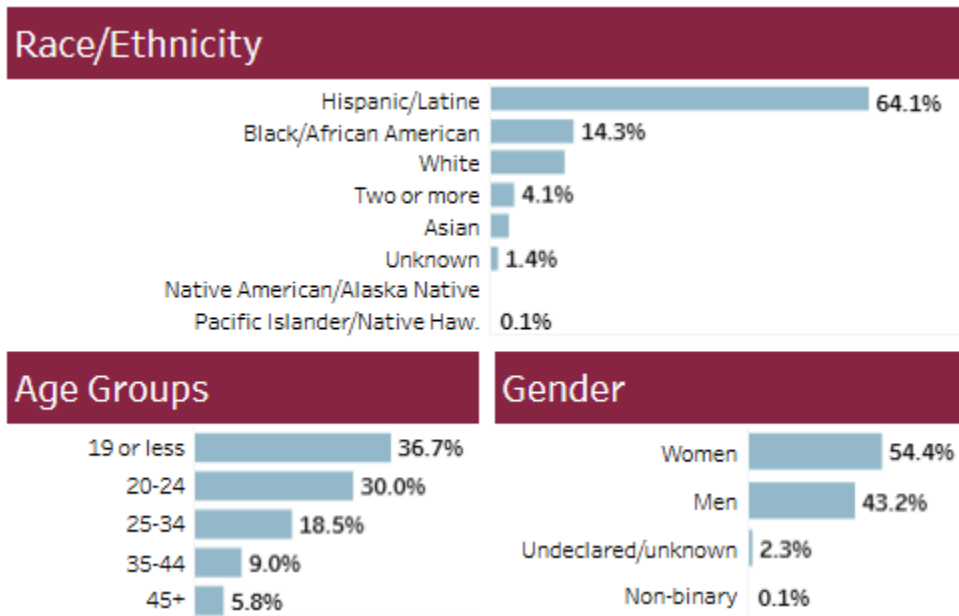
# ANTELOPE VALLEY COLLEGE

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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 2025 AT A GLANCE



AVC employs approximately 1,500 people in service to our students and their career paths, including over 190 full-time faculty, 450 adjunct faculty, and 300 classified professionals.

### AVC 2024-25 ESTIMATED ACTUALS

#### 2024-25 Unrestricted General Fund Overview

The College began the year with a fund balance of \$69,798,929. The state budget provided a COLA of 1.07% and unrestricted revenues are estimated to be \$110,213,424. Estimated expenditures of \$100,055,645 are expected to result in an ending fund balance of approximately \$79,956,708.

#### Campus Improvements

In May of 2025, the campus celebrated the grand opening of Cedar Hall, a three-story building housing modern classroom, lecture halls, study pods, faculty and executive offices, a boardroom, and an art gallery. Construction of The Commons is underway, marking an exciting milestone as the final project of the Measure AV building campaign. The Palmdale Center opened a new Anatomy/Physiology Lab. Replacements included new roofs to the gymnasium and Fine Arts buildings, as well as 47 variable frequency devices to improve energy efficiency and performance of air conditioning. Campus-wide site improvements, including new walkways, exterior painting,

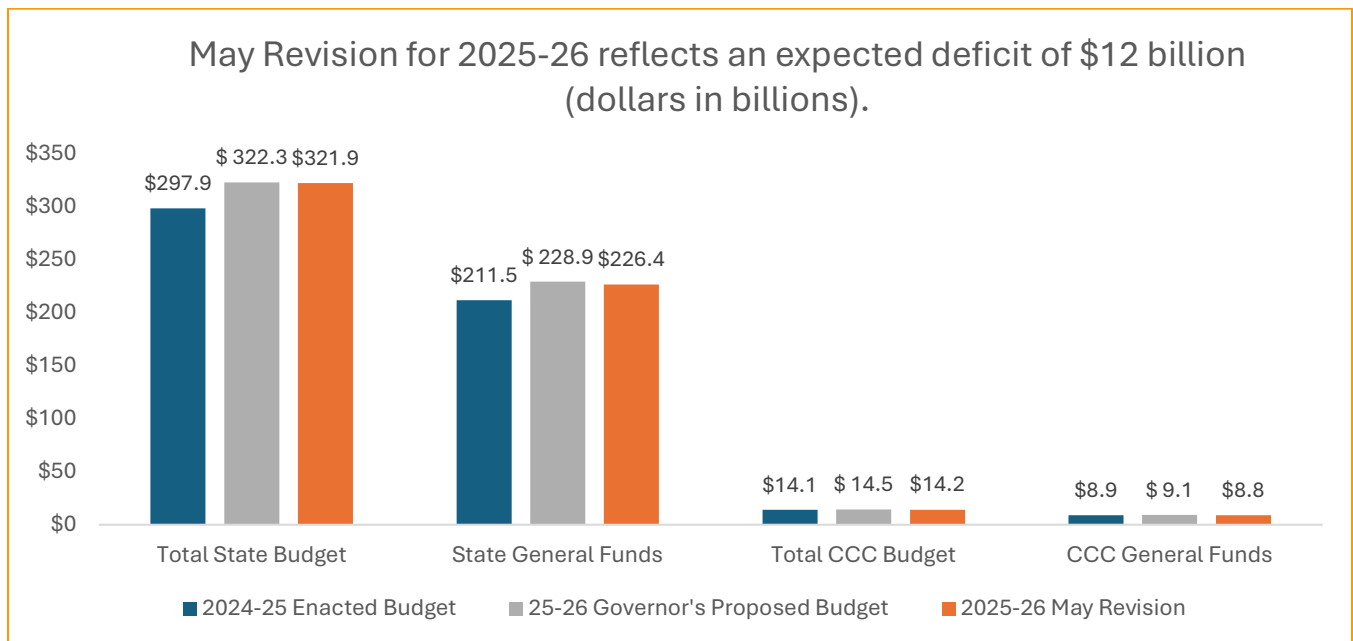
# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

new carpeting, updated landscaping, and repaved parking areas, helped unify the overall appearance. Outdoor enhancements also included emergency blue phones, upgraded lighting, additional seating, and electronic charging stations.

### CALIFORNIA 2025-26 PROPOSED STATE BUDGET

The California Governor released his May Revision of the budget proposal for the 2025-26 fiscal year on May 14, 2025. A joint analysis was issued the same day by the Chancellor's Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League). The May revised state budget would be slightly lower than proposed in January but still higher than the 2024-25 enacted budget, increasing by about 8%. However, rather than the roughly balanced budget expected in January, the May Revision estimates a state budget deficit of \$12 billion.



# **ANTELOPE VALLEY COLLEGE**

## **2025-26 TENTATIVE BUDGET**

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### Revenue Outlook

The Governor's May Revision reflects reduced revenue expectations related to stock market volatility and the impact of tariffs, yielding a projected budget deficit of about \$12 billion. Significant increased costs are expected in some areas which are expected to continue at higher rates than projected in January and contribute to the structural imbalance in future years. The May revision addresses the budget shortfall through a combination of program reductions (largely related to health care), revenues and borrowing, and fund shifts.

The Legislative Analyst's Office's (LAO) anticipates that "Big Three" tax revenues across 2023-24 and 2024-25 will be over \$5 billion above Governor's Budget projections, while 2025-26 revenues will be nearly \$8 billion below the January projections. The estimated higher revenues are related to higher-than-expected income tax collections, but stock-market driven tax collections may not be sustainable in the current environment. The state's economy has been stagnant, with no job growth in 2025 thus far. Consumer spending has declined impacting sales tax collections, conditions that could weigh down income and corporate tax collections. In addition, federal policy turbulence around tariffs and declining consumer sentiment increases the risks to the state's revenue outlook. With larger deficits anticipated in future years, the state may not be able to backfill federal cuts to critical health or other programs given the challenges in funding existing state programs.

## **CALIFORNIA COMMUNITY COLLEGES**

### **2025-26 FUNDING**

### May Revision Overview

The revised budget proposal for the California Community Colleges reflects a focus on maintaining stability and taking steps toward implementation of the Master Plan for Career Education, including a vision of a Career Passport that would follow a student's educational journey. Overall, funding is about flat compared to the current year enacted budget and includes:

- A 2.3% cost-of-living adjustment (COLA) for community college apportionments, about \$12.9 million less than the January proposal COLA of 2.43%.
- An additional \$27.7 million for COLAs and adjustments to certain categorical programs.
- \$139.9 million to fund 2.35% enrollment growth, a substantial increase over the \$30.4 million for systemwide enrollment growth of 0.5% that was previously proposed.
- The elimination of one-time funding previously proposed for the Statewide Technology Transformation.
- A reduction in the proposed funding for the establishment of a Systemwide Common Data Platform, scaling up Credit for Prior Learning, and developing a Career Passport.
- \$6.6 million in one-time funding to maintain the full \$12 million investment in e-Transcript implementation intended in the 2024-25 State Budget.
- A \$10 million increase in ongoing funding for the Rising Scholar Network rather than the \$30 million hike proposed in January, bringing total program funding to \$35 million annually.

## ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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- \$60 million of Strong Workforce Program funds earmarked for nursing program expansion.
- The third and final allocation of \$10 million for the LGBTQ+ student support pilot program.
- \$68.5 million in capital outlay funding from Proposition 51 and Proposition 2 to support one continuing project and the preliminary plans and working drawings of 29 new projects, including the replacement of AVC's gymnasium.
- The elimination of \$5 million in ongoing funding proposed in January to establish the California Education Interagency Council as a mechanism to streamline education and workforce systems, ensure better coordination across segments and agencies, and maximize the impact of state investments in education.
- Continued reductions in the Chancellor's Office operational budget proposed at an ongoing amount of \$1.2 million to reflect targeted operational efficiencies and funding associated with currently vacant positions.

### Proposition 98 Minimum Guarantee

The minimum guarantee for 2025-26 is now estimated at \$114.6 billion, lower than what was expected in January based on revenues running behind projections. The May Revision indicates that the deferrals included in the 2024-25 State Budget are repaid in 2025-26. The May Revision defers \$531.6 million from 2025-26 to 2026-27 and adjusts the state funding sources for the 2024-25 Student Centered Funding Formula (SCFF) to include payment from the Rainy Day Fund. To address current expectations for Proposition 98, the May Revision does the following:

- Provides \$210.1 million one-time to fully fund the SCFF in 2024-25.
- Provides \$104.7 million ongoing to fully fund the SCFF in 2025-26.
- Provides \$311 million one-time towards 2024-25 deferral repayment.
- Imposes a \$59 million one-time reduction to offset apportionment deferrals to be covered with funds from the Public School System Stabilization Account (see next page).
- Defers \$531.6 million from the SCFF for 2025-26 to 2026-27 (for May and June 2026).
- Provides \$3.8 million one-time in the current year and \$8 million in 2025-26 for community colleges impacted by the Los Angeles wildfires.

The revised budget proposal shifts a portion of the community college Proposition 98 split to the K-12 allocation to support the expansion of transitional kindergarten. Of the \$492 million reduction in 2025-26 community college funding, \$230 million is ongoing.



# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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

| Source                                    | Governor's 2025-26 Budget |                     |                 |            |          |  |
|---|---------------------------|---------------------|-----------------|------------|----------|--|
|   | 2024-25<br>Revised        | January<br>Proposal | May<br>Revision | \$ Change  | % Change |  |
| <b>ALL PROPOSITION 98 PROGRAMS</b>        |                           |                     |                 |            |          |  |
| General Fund                              | \$ 86,620                 | \$ 84,603           | \$ 80,747       | \$ (3,856) | -4.6%    |  |
| Local property tax                        | 32,317                    | 34,321              | 33,821          | (500)      | -1.5%    |  |
| Totals                                    | \$ 118,937                | \$ 118,924          | \$ 114,568      | \$ (4,356) | -3.7%    |  |
| <b>COMMUNITY COLLEGE ONLY<sup>a</sup></b> |                           |                     |                 |            |          |  |
| General Fund                              | \$ 9,036                  | \$ 9,041            | \$ 8,472        | \$ (569)   | -6.3%    |  |
| Local property tax                        | 4,232                     | 4,538               | 4,438           | (100)      | -2.2%    |  |
| Totals                                    | \$ 13,268                 | \$ 13,579           | \$ 12,910       | \$ (669)   | -4.9%    |  |

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

### 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 proposed 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 College's 2024-25 calculated SCFF revenue will become the new funding floor and will not be subject to COLA.

### Public School System Stabilization Account (PSSSA)

Proposition 2 created the PSSSA, a state reserve for schools and community colleges that receives funding if several conditions are satisfied. The May Revision eliminates the Governor's deposits proposed in January due to the state's reduced revenues. The projected 2024-25 year-end PSSSA balance of \$540 million is also projected to be withdrawn for 2025-26, leaving no remaining funds in the account at the end of the budget year.

### Funding Adjustments

California Community Colleges would receive about \$508 million in ongoing funding and base adjustments, higher than proposed in January, and \$280 million for one-time programs and initiatives, lower than what was proposed in January,

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

## Proposed 2025-26 Changes to Proposition 98 Funding for the System (In Millions)

| Program Areas  | Governor's Budget |                  |                  |
|--|-------------------|------------------|------------------|
|  | January Proposal  | May Revision     | Change           |
| <b>POLICY ADJUSTMENTS</b>  |                   |                  |                  |
| <b>Ongoing (Propositions 98)</b>   |                   |                  |                  |
| Provide 2.3% COLA for SCFF   | \$230.39          | \$217.49         | -\$12.90         |
| Provide for 2.35% enrollment growth  | \$30.44           | \$139.94         | \$109.50         |
| Ensure no deficit in SCFF for 2025-26  |                   | \$104.70         | \$104.70         |
| Provide 2.3% COLA for Adult Education Program  | \$15.87           | \$15.02          | -\$0.85          |
| Expand Rising Scholars Network   | \$30.00           | \$10.00          | -\$20.00         |
| Expand Credit for Prior Learning   | \$7.00            | \$5.00           | -\$2.00          |
| Provide 2.3% COLA for Extended Opportunity Programs & Services (EOPS)                            | \$4.50            | \$4.26           | -\$0.24          |
| Provide 2.3% COLA for Disabled Student Programs and Services (DSPS)                              | \$4.24            | \$4.02           | -\$0.22          |
|  | \$1.70            | \$3.31           | \$1.61           |
| Student housing lease revenue bond payments  | \$0.00            | \$2.47           | \$2.47           |
| Provide 2.3% COLA for CalWORKs student services  | \$1.35            | \$1.28           | -\$0.07          |
| Provide 2.3% COLA for Apprenticeship (community college districts RSI)                           | \$0.85            | \$0.81           | -\$0.04          |
| Resources for Education (CARE)   | \$0.82            | \$0.78           | -\$0.04          |
| Provide 2.3% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements | \$0.95            | \$0.36           | -\$0.59          |
| Provide 2.3% COLA for Childcare tax bailout  | \$0.11            | \$0.10           | -\$0.01          |
| Create Common Cloud Data Platform  | \$29.00           | \$0.00           | -\$29.00         |
| Lease revenue debt service adjustments   | \$2.44            | -\$0.03          | -\$2.47          |
| Decrease in available funds from Equal Opportunity Fund  | -\$1.11           | -\$1.11          | \$0.00           |
| <b>Subtotal Ongoing Policy Adjustments</b>   | <b>\$358.55</b>   | <b>\$508.40</b>  | <b>\$149.85</b>  |
| <b>One-Time (Proposition 98)</b>   |                   |                  |                  |
| Ensure no deficit in SCFF for 2024-25  | \$0.00            | \$210.10         | \$210.10         |
| Develop Career Passport  | \$50.00           | \$25.00          | -\$25.00         |
| Systemwide Common Cloud Data Platform  | \$133.50          | \$12.00          | -\$121.50        |
| Statewide Technology Transformation  | \$168.02          | \$0.00           | -\$168.02        |
| Expand Credit for Prior Learning   | \$43.00           | \$15.00          | -\$28.00         |
| Fire-related property tax backfill for 2025-26   | \$0.00            | \$8.00           | \$8.00           |
| Reappropriate funds to expand e-Transcript California  | \$0.00            | \$6.60           | \$6.60           |
| Fire-related property tax backfill for 2024-25   | \$0.00            | \$3.80           | \$3.80           |
| <b>Subtotal One-Time Policy Adjustments</b>  | <b>\$394.52</b>   | <b>\$280.50</b>  | <b>-\$114.02</b> |
| <b>TECHNICAL ADJUSTMENTS</b>   |                   |                  |                  |
| Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth)      | \$29.00           | -\$118.00        | -\$147.00        |
| <b>Subtotal Technical Adjustment</b>   | <b>\$29.00</b>    | <b>-\$118.00</b> | <b>-\$147.00</b> |
| <b>TOTAL CHANGES</b>   | <b>\$782.07</b>   | <b>\$670.90</b>  | <b>-\$111.17</b> |

SCFF technical adjustment match estimated resources with DOF's estimates of workload measure including reported FTES, supplemental, and success metrics. Any adjustments related to deferrals are not displayed

The proposal, as shown above, includes an increase of nearly \$140 million ongoing to fund 2.35% enrollment growth and about \$217.5 million ongoing to support a COLA of 2.3% for apportionments. The proposed COLA is slightly lower than the 2.43% COLA proposed in January.

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

The following table reflects the final SCFF rates for 2024-25, along with the projected rates for 2025-26, as modified by the proposed COLA.

### Student Centered Funding Formula Rates (rounded)

| Allocations                      | 2024-25<br>Rates | Proposed<br>2025-26<br>Rates | Estimated<br>Change from<br>2024-25 | % Change |
|----------------------------------|------------------|------------------------------|-------------------------------------|----------|
| Base Credit                      | \$5,294          | \$5,416                      | \$122                               | 2.30%    |
| Incarcerated Credit              | 7,425            | 7,596                        | 171                                 | 2.30%    |
| Special Admit Credit             | 7,425            | 7,596                        | 171                                 | 2.30%    |
| CDCP                             | 7,425            | 7,596                        | 171                                 | 2.30%    |
| Noncredit                        | 4,465            | 4,568                        | 103                                 | 2.31%    |
| Supplemental Point Value         | 1,252            | 1,281                        | 29                                  | 2.32%    |
| Student Success Main Point Value | 738              | 755                          | 17                                  | 2.30%    |
| Student Success Equity Point     | 186              | 190                          | 4                                   | 2.15%    |
| <b>Single College District</b>   |                  |                              |                                     |          |
| Small College                    | 6,508,449        | 6,658,143                    | 149,694                             | 2.30%    |
| Medium College                   | 8,677,936        | 8,877,529                    | 199,593                             | 2.30%    |
| Large College                    | 10,847,420       | 11,096,911                   | 249,491                             | 2.30%    |
| <b>Multi College District</b>    |                  |                              |                                     |          |
| Small College                    | 6,508,449        | 6,658,143                    | 149,694                             | 2.30%    |
| Medium College                   | 7,593,194        | 7,767,837                    | 174,643                             | 2.30%    |
| Large College                    | 8,677,936        | 8,877,529                    | 199,593                             | 2.30%    |
| Designated Rural College         | 2,070,088        | 2,117,700                    | 47,612                              | 2.30%    |
| State Approved Centers           | 2,169,484        | 2,219,382                    | 49,898                              | 2.30%    |
| <b>Grandparented Centers</b>     |                  |                              |                                     |          |
| Small Center                     | 271,187          | 277,424                      | 6,237                               | 2.30%    |
| Small Medium Center              | 542,371          | 554,846                      | 12,475                              | 2.30%    |
| Medium Center                    | 1,084,741        | 1,109,690                    | 24,949                              | 2.30%    |
| Medium Large Center              | 1,627,112        | 1,664,536                    | 37,424                              | 2.30%    |
| Large Center                     | 2,169,484        | 2,219,382                    | 49,898                              | 2.30%    |

*Ten districts receive higher credit FTE rates, as specified in statute.*

The table on the next page shows proposed local assistance funding by program for the current and budget years as of the May Revision. As the table shows, most categorical programs received level or workload funding in the Governor's revised proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to revised estimates of underlying factors.

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## 2025-26 TENTATIVE BUDGET

### California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)

| Program  | 2024-25 Revised | 2025-26 Proposed | Change Amount | Percent Change | Explanation of Change  |
|--|-----------------|------------------|---------------|----------------|--|
| Student Centered Funding Formula                     | \$9,737.46      | \$9,976.86       | \$239.40      | 2.46%          | COLA, growth, SCFF technical adjustments   |
| Adult Education Program - Main <sup>b</sup>          | \$659.14        | \$674.16         | \$15.02       | 2.28%          | COLA   |
| Student Equity and Achievement Program               | \$523.98        | \$523.98         | \$0.00        | 0.00%          |  |
| Student Success Completion Grant                     | \$412.60        | \$412.60         | \$0.00        | 0.00%          |  |
| Strong Workforce Program                             | \$290.40        | \$290.40         | \$0.00        | 0.00%          | \$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)    | \$185.04        | \$189.30         | \$4.26        | 2.30%          | COLA   |
| Disabled students Programs and Services (DSPS)       | \$174.67        | \$178.69         | \$4.02        | 2.30%          | 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                         | \$80.42         | \$83.73          | \$3.31        | 4.12%          | Waived fees and per unit adjustment  |
| CalWORKS student services                            | \$55.64         | \$56.92          | \$1.28        | 2.30%          | 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%          |  |
| Mandated Costs Block Grant and reimbursements        | \$38.80         | \$39.16          | \$0.36        | 0.94%          | COLA and updated enrollment adjustment   |
| Apprenticeship (community college districts)         | \$34.69         | \$35.62          | \$0.93        | 2.68%          | COLA   |
| Rising Scholars Network                              | \$25.00         | \$35.00          | \$10.00       | 40.00%         | Add base funding to expand network   |
| Cooperative Agencies Resources for Education (CARE)  | \$33.84         | \$34.61          | \$0.78        | 2.30%          | COLA   |

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

### California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)

| Program   | 2024-25 Revised | 2025-26 Proposed | Change Amount | Percent Change | Explanation of Change                        |
|---|-----------------|------------------|---------------|----------------|--|
| Student mental health services                            | \$32.47         | \$32.47          | \$0.00        | 0.00%          |  |
| CA Apprenticeship Initiative                              | \$30.00         | \$30.00          | \$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%          |  |
| Part-time faculty office hours                            | \$23.63         | \$23.63          | \$0.00        | 0.00%          |  |
| Homeless and Housing Insecurity Program 'Rapid Rehousing' | \$20.56         | \$20.56          | \$0.00        | 0.00%          |  |
| Economic and Workforce Development                        | \$22.93         | \$22.93          | \$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%          |  |
| Nursing grants  | \$13.38         | \$13.38          | \$0.00        | 0.00%          |  |
| Puente Project  | \$13.33         | \$13.33          | \$0.00        | 0.00%          |  |
| Equal Employment Opportunity Program                      | \$13.88         | \$12.77          | -\$1.11       | -7.99%         | Decrease in available Equal Opportunity Fund |
| Lease revenue bond payment                                | \$12.79         | \$12.77          | -\$0.03       | -0.20%         | 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%          |  |
| Immigrant legal services through CDSS                     | \$10.00         | \$10.00          | \$0.00        | 0.00%          |  |
| Classified Employee Summer Assistance Program             | \$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%          |  |

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

## California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)

| Program   | 2024-25<br>Revised | 2025-26<br>Proposed | Change<br>Amount | Percent<br>Change | Explanation of Change  |
|---|--------------------|---------------------|------------------|-------------------|--|
| Credit for Prior Learning   | \$0.00             | \$5.00              | \$5.00           | N/A               | Expand Credit for Prior Learning Policies                            |
| Childcare tax bailout   | \$4.32             | \$4.42              | \$0.10           | 2.30%             | COLA   |
| Rising Scholars Network -<br>Textbooks/Digital Course Content for<br>Inmates        | \$3.00             | \$3.00              | \$0.00           | 0.00%             |  |
| Student housing lease revenue bond<br>payments                                      | \$0.00             | \$2.47              | \$2.47           | N/A               | Lease revenue debt service for<br>community college housing projects |
| 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<br>Universities (HBCU) Transfer Pathway<br>project  | \$1.38             | \$1.38              | \$0.00           | 0.00%             |  |
| African American Male Education<br>Network and Development (A2MEND)                 | \$1.10             | \$1.10              | \$0.00           | 0.00%             |  |
| FCMAT   | \$0.77             | \$0.77              | \$0.00           | 0.00%             |  |
| Transfer education and articulation<br>(excluding HBCU Transfer Pathway<br>project) | \$0.70             | \$0.70              | \$0.00           | 0.00%             |  |
| <b>TOTAL</b>  | <b>\$14.91</b>     | <b>\$22.48</b>      | <b>\$7.57</b>    | <b>50.77%</b>     |  |

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

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

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

The table below displays proposed one-time local assistance funding by program for 2025-26. The few one-time investments for the community colleges are primarily related to initiating key provisions of the Master Plan for Career Education.

**California Community Colleges One-Time Funding by Program (In Millions)**

| Program  | 2024-25<br>Revised | 2025-26<br>Proposed | Explanation of Change   |
|--|--------------------|---------------------|---|
| Develop Career Passport  | 0.0                | 25.0                | Adds one-time funds   |
| Scale up Credit for Prior Learning                                   | 6.0                | 15.0                | Additional one-time funds added   |
| Common Cloud Data Platform   | 0.0                | 12.0                | Adds one-time funds   |
| LGBTQ+ Student Support   | 10.0               | 10.0                | Third & final year of one-time funds from 2023 Budget Act                                 |
| Property tax backfill for colleges impacted by Los Angeles wildfires | 3.8                | 8.0                 | Adds one-time funds   |
| Expand e-Transcript California                                       | 5.4                | 6.6                 | Adds one-time funds to make up for unrealized reappropriated funds in 2024-25 allocation. |
| <b>Totals</b>  | <b>\$25.2</b>      | <b>\$76.6</b>       |   |

### Capital Outlay

The Governor's May Revision includes \$68.5 million in capital outlay funding from Propositions 51 and 2, less than proposed in the Governor's Budget and considerably more than the \$29 million provided in the 2024 Budget Act. The funding is to support the construction phase for 1 project and the preliminary plans and working drawings of 29 additional projects, including the replacement of AVC's gymnasium as shown below. The \$2.469 million included in the January Governor's Budget to cover the lease revenue debt service for selected community college housing projects has been shifted to non-Proposition 98 resources, but there are no other changes to student housing.

### **Proposed Capital Outlay Projects**

(excerpt from the Joint Analysis of the Governor's 2025-26 May Revision)

| District, College                        | Project               | 2025-26     | 2025-26     | All Years    | All Years    |
|--|-----------------------|-------------|-------------|--------------|--------------|
|  |                       | State Cost  | Total Costs | State Cost   | Total Cost   |
| Antelope Valley, Antelope Valley College | Gymnasium Replacement | \$1,622,000 | \$3,374,000 | \$24,601,000 | \$46,711,000 |

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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## AVC 2025-26 TENTATIVE BUDGET OVERVIEW

The 2025-26 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.

*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* - Effective January 1, 2026, minimum wage in California is projected to be \$17.00/hour.



**ANTELOPE VALLEY COLLEGE**  
**2025-26 TENTATIVE BUDGET**

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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.

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

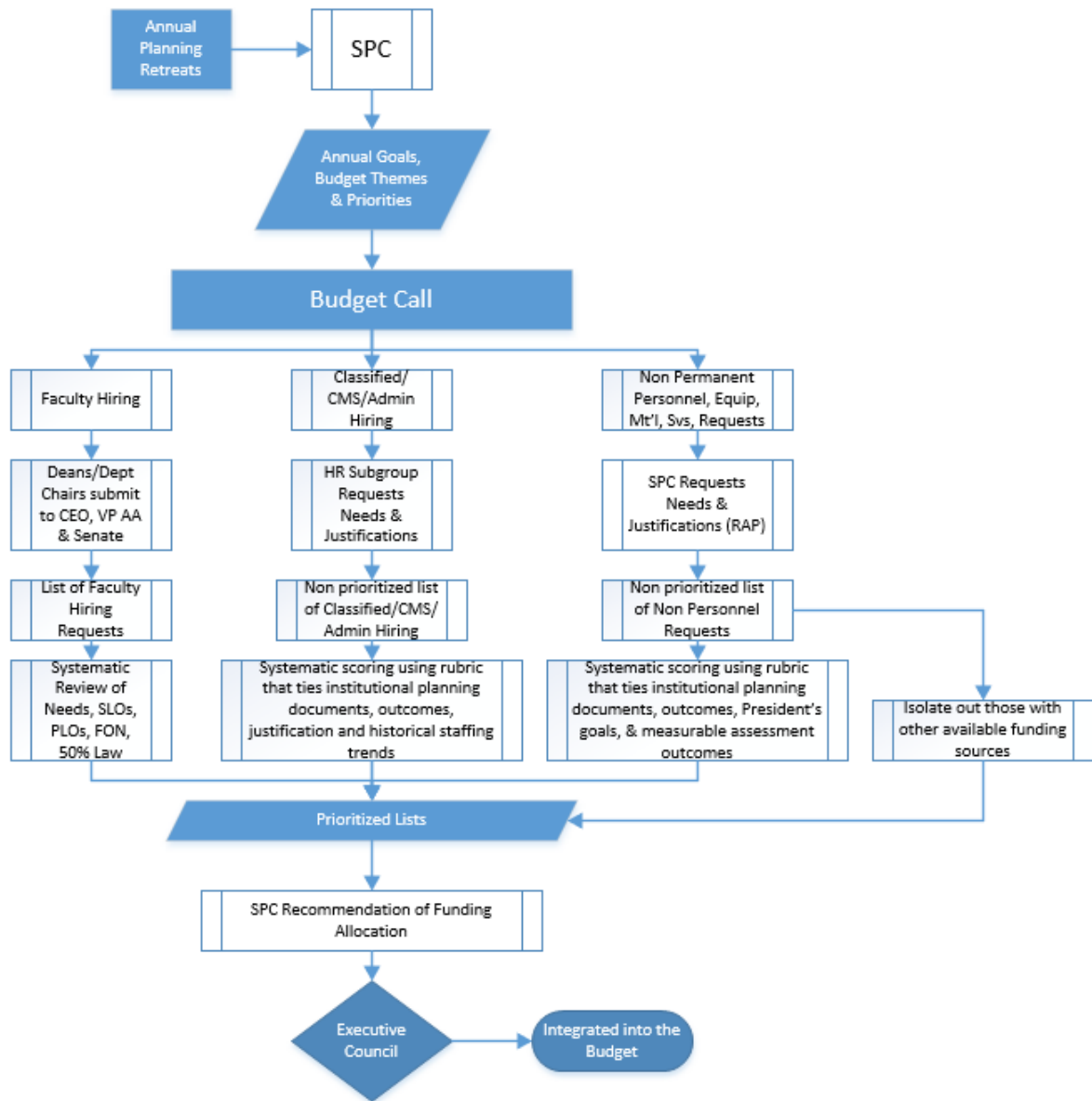
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### Budget Development Timeline

|               |  |
|---------------|--|
| Fall          | Identify institutional annual priorities<br>Program Review<br>Faculty hiring prioritization  |
| Winter/Spring | Classified/CMS/Admin hiring prioritization<br>Fiscal Services/fund manager review of prior year operating expenses<br>Campus planning retreat<br>Budget call for resource requests |
| May           | Strategic Planning Committee fiscal outlook review<br>Governor's revised budget published<br>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<br>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<br>Chancellor's Office  |
| December      | Submit audit report of prior year financials to Chancellor's office  |

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

## 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:

## ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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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.

### 2025-26 Positions Resource Allocation: Faculty Positions

The faculty prioritization process took place in late Fall 2024, thus allowing for the hiring process to begin in Spring 2025 for faculty assignment beginning Fall 2025.

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 \$151,691 on-going]. Full-time faculty is approximately 190, and the Fall 2025 Advance FON is 140.4. 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 2025- 2026 academic year.

|                                       |                        |
|---------------------------------------|------------------------|
| Automotive Technology                 | Ethnic Studies         |
| Computer Applications (Cybersecurity) | Math                   |
| Counseling                            | Photography            |
| English (2)                           | Registered Nursing (2) |
| English as a Second Language (2)      | Vocational Nursing     |

### 2025-26 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:

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

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## AVC Positions Prioritization Rubric Fiscal Year 2025-2026

Committee Member: \_\_\_\_\_

Review Date: \_\_\_\_\_

Office/Division/Area of Position: \_\_\_\_\_

Requested Position Title: \_\_\_\_\_

| Scoring Area  | Related Components   | Scoring Rubric   | Score |
|---|--|--|-------|
| Area 1<br><br>2025-26 Staffing Support                      | Ranking based on 2024-25 positions filled  | Max 10 Points:<br><ul style="list-style-type: none"> <li>10 Pts: No positions funded for 2024-25</li> <li>7 Pts: 1 position funded</li> <li>5 Pts: 2 positions funded</li> <li>3 Pts: &gt; 2 positions funded</li> </ul>   |       |
| Area 2<br><br>Prioritization Rank                           | Reflects Internal Ranking  | Max 10 Points:<br><ul style="list-style-type: none"> <li>10 Pts: Ranked 1</li> <li>8 Pts: Ranked 2</li> <li>6 Pts: Ranked 3</li> <li>3 Pts: Ranked 4</li> <li>0 Pts: Ranked 5 or higher</li> </ul>   |       |
| Area 3<br><br>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:<br><ul style="list-style-type: none"> <li>20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>0 Pts: No justification supported in planning documents for the position.</li> </ul>           |       |
| Area 4<br><br>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:<br><ul style="list-style-type: none"> <li>20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>0 Pts: There is no regulatory, service or industry standard need for this position.</li> </ul> |       |
| <b>TOTAL</b>  |  |  |       |

# **ANTELOPE VALLEY COLLEGE**

## **2025-26 TENTATIVE BUDGET**

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### 2025-26 Resource Allocation Process for Non-Staffing Requests

The Strategic Planning Committee (SPC) received ongoing and one-time funding requests for the 2025-26 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 Division  
Arts & Humanities Division  
Bachelor's Degree Program  
Counseling & Matriculation Division  
Enrollment Services & Access Division  
Facilities Services  
FFS Purchasing & Auxiliary Services  
Health & Public Safety Sciences Division  
Information Technology Services  
Institutional Effectiveness, Research & Planning/Library Services  
Kinesiology & Athletics Division  
Language and Communication Arts Division  
Math, Science & Engineering Division  
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  
Palmdale/Extended Learning Division  
Public Information Officer/Marketing  
People Culture Talent, Payroll & Risk Management  
Social & Behavioral Sciences Division  
Student Health & Wellness Center Division  
Student Support Services Division  
Workforce Development & Community Engagement Division

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

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 Points |
|---|---|--|------------|
| Section I: Planning Documents                                     | <ul style="list-style-type: none"> <li>-Program Review (PR)/Annual Program Assessment (APA)</li> <li>-Action Plan</li> <li>-Educational Service Plan / 3-Year Strategic Plan</li> <li>-Facilities Service Plan</li> <li>-Technology Plan</li> <li>-Human Resources Plan</li> <li>-Other planning documents</li> </ul> | Max 30 Points:<br>0 points: No demonstrated need supported by PR/APA<br>15 Points: Demonstrates need from Program by PR/APA<br>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<br>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.<br>10 points: Strategic Goal 2- Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus.<br>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:<br>0 points: if it does not support any of the goals<br>10 Points: if it supports some of the goals<br>20 points: if it supports most of the goals<br>*1. Increase Enrollment and FTES, Support Programmatic Growth and Improvement (Strategic Priority 1, AVC SERVES 1, 2, 6)<br>*2. Update Board Policies and Procedures ensuring they reflect Mission, Vision, and Values of Antelope Valley College (Strategic Priority 2, AVC SERVES 1-6)<br>*3. Community Interactions (Strategic Priority 3, AVC SERVES 1-6)<br>*4. Workforce Development (Strategic Priority 4, AVC SERVES 2-5)<br>*5. Personal and Professional Growth and Development | 20         |
| Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.) | -Outcomes Assessment  | Max 20 Points:<br>0 points: No Outcomes<br>10 Points: Documented Measurable Outcome<br>20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO   | 20         |

# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

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The following is a report for non-staffing requests.

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



# ANTELOPE VALLEY COLLEGE

## 2025-26 TENTATIVE BUDGET

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### 2025-26 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) is based on prior year SCFF stability  
Total Computational Revenue (TCR) + COLA
- SCFF COLA - 2.3%
- FTES – 2024-25 P2 – 10,765.16
- TCR deficit - 3.00%

#### Expenditure Budget Assumptions:

- Step & column increases
- Vacancies are included in the budget
- Current employer pension contribution pension rates
  - CalPERS – Up from 27.05% in 2024-25 to 27.40% in 2025-26
  - CalSTRS – No change. Remains at 19.10% in 2025-26
- California CPI – 2.92%
- Inflationary factor of 3.0% for most supply and operating expenses
- Unemployment Insurance Rate – 0.05%
- Resource allocation funding proposed
- Long term commitments
- On-going college obligations

### Education Projection Act

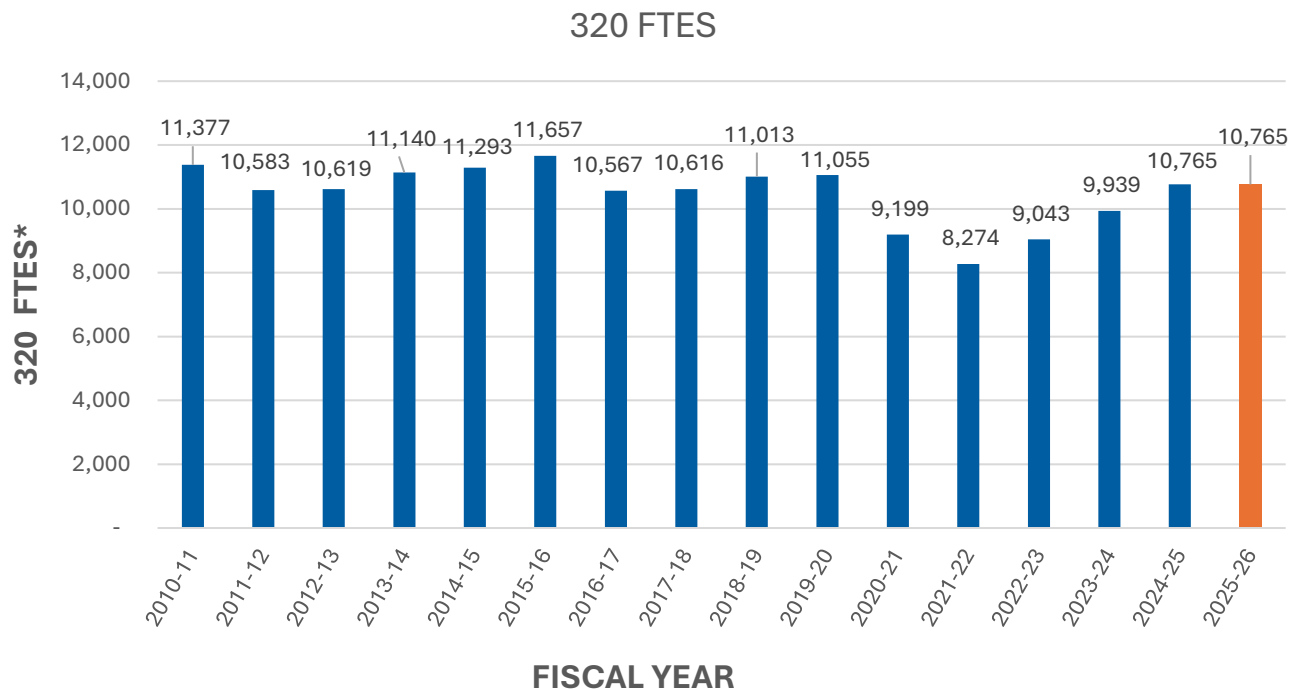
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250,000 from 2012-2018. In November 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 2025-26 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     | 9%               | 10,905      |
| 2024-25     | 10,765    | 8%               | 10,355      |
| 2025-26**   | 10,765    | 0%               | 10,490      |



\*The 320 is the Apportionment Attendance Report  
\*\*FTES are projections carried over from 2024-25 data

**ANTELOPE VALLEY COLLEGE**  
**2025 - 26 TENTATIVE BUDGET SUMMARY**

| 2024-25 ESTIMATED ACTUALS                 |                            |                   |             |              |                    |                |                   |  |         |                     |
|---|----------------------------|-------------------|-------------|--------------|--------------------|----------------|-------------------|--|---------|---------------------|
| Fund                                      | Name                       | Beginning Balance | Revenue     | Expenditures | Surplus/ (Deficit) | Ending Balance | Assigned Reserves | Unrestricted Balance After Assignments | Reserve | % of Overall Budget |
|   | General Fund               |                   |             |              |                    |                |                   |  |         |                     |
| 10  | Unrestricted               | 69,798,929        | 110,213,424 | 100,055,645  | 10,157,779         | 79,956,708     | (41,950,556)      | 38,006,152                             | 40.6%   | 42.31%              |
| 12 (13 & 14)                              | Restricted                 | 3,518,436         | 60,230,604  | 27,682,042   | 32,548,562         | 36,066,998     |                   |  |         | 11.71%              |
| 21  | Bond Interest & Redemption | 16,261,571        | 20,039,727  | 20,451,124   | (411,397)          | 15,850,174     |                   |  |         | 8.65%               |
| 33  | Child Development Center   | 299,566           | 1,351,794   | 748,794      | 603,000            | 902,566        |                   |  |         | 0.32%               |
| 41  | Capital Outlay Fund        | 27,488,599        | 2,180,122   | 4,647,071    | (2,466,949)        | 25,021,650     |                   |  |         | 1.97%               |
| 42  | Revenue Bond Construction  | 64,178,014        | 52,384,246  | 27,734,916   | 24,649,331         | 88,827,345     |                   |  |         | 11.73%              |
| 52  | Cafeteria                  | 61,756            | 301,244     | 498,118      | (196,874)          | (135,118)      |                   |  |         | 0.21%               |
| 72  | Student Rep                | 374,244           | 41,143      | 50,203       | (9,060)            | 365,184        |                   |  |         | 0.02%               |
| 74  | Financial Aid              | 1,374,532         | 54,072,125  | 53,945,705   | 126,420            | 1,500,952      |                   |  |         | 22.81%              |
| 75  | Scholarships & Loan        | 37,167            | 667,235     | 661,124      | 6,111              | 43,278         |                   |  |         | 0.28%               |
| Antelope Valley College Estimated Actuals |                            | 183,392,814       | 301,481,663 | 236,474,740  | 65,006,924         | 248,399,737    |                   |  |         | 100.00%             |

| 2025-26 TENTATIVE BUDGET       |                            |                   |             |              |                    |                |                   |  |         |                     |
|--------------------------------|----------------------------|-------------------|-------------|--------------|--------------------|----------------|-------------------|--|---------|---------------------|
| Fund                           | Name                       | Beginning Balance | Revenue     | Expenditures | Surplus/ (Deficit) | Ending Balance | Assigned Reserves | Unrestricted Balance After Assignments | Reserve | % of Overall Budget |
|                                | General Fund               |                   |             |              |                    |                |                   |  |         |                     |
| 10                             | Unrestricted               | 79,956,708        | 112,549,095 | 112,487,030  | 62,065             | 80,018,773     | (45,174,870)      | 34,843,903                             | 34.8%   | 36.4%               |
| 12 (13 & 14)                   | Restricted                 | 36,066,998        | 60,474,087  | 60,479,210   | (5,123)            | 36,061,875     |                   |  |         | 19.6%               |
| 21                             | Bond Interest & Redemption | 15,850,174        | 20,175,073  | 20,329,811   | (154,738)          | 15,695,436     |                   |  |         | 6.6%                |
| 33                             | Child Development Center   | 902,566           | 1,363,036   | 1,277,137    | 85,899             | 988,465        |                   |  |         | 0.4%                |
| 41                             | Capital Outlay Fund        | 25,021,650        | 2,180,122   | 3,468,595    | (1,288,473)        | 23,733,177     |                   |  |         | 1.1%                |
| 42                             | Revenue Bond Construction  | 88,827,345        | 2,193,998   | 53,300,684   | (51,106,686)       | 37,720,658     |                   |  |         | 17.3%               |
| 52                             | Cafeteria                  | (135,118)         | 304,000     | 464,208      | (160,208)          | (295,326)      |                   |  |         | 0.2%                |
| 72                             | Student Rep                | 365,184           | 44,900      | 69,000       | (24,100)           | 341,084        |                   |  |         | 0.0%                |
| 74                             | Financial Aid              | 1,500,952         | 56,198,009  | 56,058,009   | 140,000            | 1,640,952      |                   |  |         | 18.2%               |
| 75                             | Scholarships & Loan        | 43,278            | 677,486     | 677,468      | 18                 | 43,296         |                   |  |         | 0.2%                |
| Antelope Valley College Budget |                            | 248,399,737       | 256,159,806 | 308,611,152  | (52,451,346)       | 195,948,391    |                   |  |         | 100.0%              |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>BEGINNING FUND BALANCE</b>               | 73,317,365                      | 116,023,706                    |
| <b>REVENUE</b>                              |                                 |                                |
| 8100-8200 Federal                           | 4,961,152                       | 5,247,487                      |
| 8600-8700 State                             | 146,614,541                     | 148,643,356                    |
| 8800-8900 Local                             | 18,868,335                      | 19,132,339                     |
| <b>Total Revenue</b>                        | <b>170,444,027</b>              | <b>173,023,182</b>             |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b>  | <b>243,761,393</b>              | <b>289,046,888</b>             |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | 44,835,502                      | 46,211,627                     |
| 2100-2400 Classified Salaries               | 26,691,307                      | 28,940,394                     |
| 3100-3800 Benefits                          | 25,862,696                      | 28,942,000                     |
| 4100-4700 Supplies                          | 4,714,627                       | 11,282,666                     |
| 5100-5800 Other Operating Costs             | 21,483,572                      | 29,404,612                     |
| 6100-6700 Capital Expenditures              | 2,605,931                       | 2,213,042                      |
| <b>Total Expenditures</b>                   | <b>126,193,635</b>              | <b>146,994,342</b>             |
| 7100-7900 Other Outgo                       | 1,544,051                       | 25,971,898                     |
| <b>Total Expenditures &amp; Other Outgo</b> | <b>127,737,686</b>              | <b>172,966,240</b>             |
| <i>Ending Fund Balance</i>                  | <i>116,023,706</i>              | <i>116,080,648</i>             |
| <b>Surplus/Deficit</b>                      | <b>42,706,341</b>               | <b>56,942</b>                  |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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.*

|                              |  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|------------------------------|--|---------------------------------|--------------------------------|
| <b>REVENUE</b>               |  |                                 |                                |
| <b>FEDERAL REVENUE</b>       |  |                                 |                                |
| 8100                         | Federal Revenue                          | 216,501                         | -                              |
| 8115                         | POP THE CAP                              | 73,961                          | 117,261                        |
| 8116                         | NSF - Bees Sub-Award                     | 13,623                          | 14,035                         |
| 8121                         | Federal College Work Study               | 415,305                         | 701,736                        |
| 8122                         | FISAP Admin                              | 370,673                         | 368,808                        |
| 8125                         | ARP HEERF III                            | -                               | -                              |
| 8127                         | ARP HEERF III MSI                        | -                               | -                              |
| 8135                         | Teacher Acceleration Preparation Program | 1,692,785                       | 1,289,839                      |
| 8140                         | Tanf - Federal (50%)                     | 124,844                         | 131,565                        |
| 8159                         | PELL Admin. Allowance                    | 78,436                          | 129,352                        |
| 8170                         | Vocation Technical Education             | 770,262                         | 952,262                        |
| 8182                         | Title V Cooperative                      | -                               | -                              |
| 8183                         | Air Force Research Lab                   | -                               | -                              |
| 8184                         | Title V Data Science                     | 599,222                         | 1,491,164                      |
| 8193                         | Foster Parenting - Federal               | 50,770                          | 46,570                         |
| 8201                         | Title V Second Year Experience           | 208,923                         | -                              |
| 8203                         | Trio Grant                               | 340,951                         | -                              |
| 8160                         | Veteran's Education                      | 4,896                           | 4,896                          |
| 8260                         | Interest Income - Fed                    | -                               | -                              |
| 8290                         | Misc Federal Income                      | -                               | -                              |
| <b>TOTAL FEDERAL REVENUE</b> |  | <b>4,961,152</b>                | <b>5,247,487</b>               |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### GENERAL FUND DETAIL

continued

|  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|---------------------------------|--------------------------------|
| <b>STATE REVENUE</b>                                 |                                 |                                |
| 8600 State Revenues                                  | 13,871,198                      | 14,723,279                     |
| 8603 Campus Safety & Sexual Assault                  | -                               | -                              |
| 8605 Financial Aid Technology                        | 104,394                         | 76,602                         |
| 8606 Mental Health Support                           | 975,079                         | 1,013,778                      |
| 8611 Basic Skills                                    | 1,272,094                       | 1,601,871                      |
| 8612 Calif Apprenticeship Initiative CAI             | 104,845                         | -                              |
| 8615 Enrollment Fee Financial Asst.                  | 151,667                         | 151,667                        |
| 8616 BFAP Administration                             | 888,181                         | 930,343                        |
| 8618 California College Promise                      | 1,607,809                       | 1,819,324                      |
| 8622 Veteran's Resource Center                       | 409,049                         | 331,749                        |
| 8623 Guided Pathways                                 | 585,990                         | 377,002                        |
| 8624 EOPS  | 2,671,305                       | 3,205,149                      |
| 8625 CARE  | 791,308                         | 1,022,125                      |
| 8626 Disabled Student Progr Svcs                     | 2,145,622                       | 2,055,513                      |
| 8627 CalWorks  | 1,221,288                       | 1,554,755                      |
| 8628 Student Success & Support (SSSP) Credit         | 3,661,754                       | 4,326,759                      |
| 8631 DPSS CalWorks                                   | 189,070                         | 233,636                        |
| 8632 Strong Workforce Development 60% District Share | 3,249,538                       | 3,114,759                      |
| 8635 Nursing Enrollment                              | 318,368                         | 556,835                        |
| 8637 Strong Workforce Development 40% Region Share   | 2,127,034                       | 1,733,524                      |
| 8638 Student Equity                                  | 3,251,056                       | 3,539,820                      |
| 8640 Tanf - State (50%)                              | 124,844                         | -                              |
| 8641 Job Developer                                   | 268,010                         | 362,504                        |
| 8644 Quality Improvement Grant                       | 11,617                          | 7,000                          |
| 8646 Classified Professional Development             | 50,763                          | 50,763                         |
| 8647 Rapid Rehousing                                 | 3,633,995                       | 3,473,547                      |
| 8648 Cal Fresh                                       | 6,515                           | 6,515                          |
| 8655 Instructional Block Grant                       | 60,655                          | 60,655                         |
| 8657 Staff Diversity                                 | 546,673                         | 560,467                        |
| 8662 Cal OES State PPE                               | 147,216                         | 147,216                        |
| 8663 Foster Parent Training Program - State          | 91,101                          | 91,101                         |
| 8666 Undocumented Resources Liaisons                 | 133,037                         | 110,359                        |
| 8668 CA Prison Incarcerated Students                 | 30,400                          | 20,000                         |
| 8671 Basic Needs Centers                             | 1,935,109                       | 1,657,735                      |
| 8673 Library Services Platform                       | 11,743                          | 11,743                         |
| 8674 Rising Scholars Network                         | 340,529                         | 239,819                        |
| 8675 LGBTQ+  | 261,429                         | 248,924                        |
| 8676 College & Career Access Pathways                | 1,006                           | 1,006                          |
| 8678 Economic & Workforce Development                | 189,045                         | 227,927                        |
| 8679 Learning-Aligned Employment Program             | 752,153                         | -                              |
| 8682 State Lottery Proceeds-Prop 20                  | 3,154,323                       | 1,424,204                      |
| 8687 Puente Program                                  | 306,075                         | 276,057                        |
| 8688 Retention & Enrollment Outreach                 | 1,701,040                       | 1,701,040                      |
| 8697 Culturally Competent Faculty                    | 50,434                          | 50,434                         |
| 8610 General Apportionments                          | 77,750,723                      | 79,930,488                     |
| 8613 Full Time Faculty Hiring                        | 1,481,893                       | 1,481,893                      |
| 8630 Education Protection Account (EPA)              | 11,445,920                      | 11,594,398                     |
| 8660 Interest  | -                               | -                              |
| 8670 State Tax Subventions                           | 36,088                          | 36,088                         |
| 8672 Homowners Tax Relief                            | -                               | -                              |
| 8681 State Lottery Proceeds - Reg                    | 1,825,816                       | 1,825,816                      |
| 8685 Mandated Cost Reimbursement                     | 385,608                         | 393,036                        |
| 8690 Other State Revenue                             | -                               | -                              |
| 8691 Adjunct Faculty Parity                          | 239,630                         | 239,630                        |
| 8692 Adjunct Office Hours                            | 30,420                          | 30,420                         |
| 8693 Adjunct Health Costs                            | 14,082                          | 14,082                         |
| <b>TOTAL STATE REVENUE</b>                           | <b>146,614,541</b>              | <b>148,643,356</b>             |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### GENERAL FUND DETAIL

continued

|  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|---------------------------------|--------------------------------|
| <b>LOCAL REVENUE</b>                         |                                 |                                |
| 8809 Kaiser Sim Collaboration                | -                               | -                              |
| 8860 Interest and Investment Income          | -                               | -                              |
| 8862 Youth Apprenticeship                    | 55,542                          | 55,542                         |
| 8872 Community Service & CCD Classes         | 9,579                           | -                              |
| 8876 Student Health Services                 | 1,539,867                       | 1,519,497                      |
| 8881 Parking                                 | 265,000                         | 265,000                        |
| 8890 Other Local Revenues                    | -                               | -                              |
| 8811 Tax Allocation, Secured Roll            | 8,828,448                       | 8,828,448                      |
| 8812 Tax Allocation, Supp. Roll              | 209,852                         | 209,852                        |
| 8813 Tax Allocation, Unsecured Roll          | 253,463                         | 253,463                        |
| 8816 Prior Years Taxes                       | 78,183                          | 78,183                         |
| 8818 Delinq Taxes (Redevelop Apport. Offset) | 205,654                         | 205,654                        |
| 8819 AB1290 (Redevelopment Apport. Offset)   | 848,992                         | 848,992                        |
| 8832 SOAR/Other Fee Waivers Conta Acct       | (607,537)                       | (607,537)                      |
| 8838 Student Bad Debt Write Off Contra Acct. | -                               | -                              |
| 8839 Final Student Write Off Contra Acct.    | (5,970)                         | (5,970)                        |
| 8850 AVC Facilities Rental                   | -                               | -                              |
| 8851 CSUB Facilities Rental                  | 10,000                          | 10,000                         |
| 8860 Interest and Investment Income          | 1,853,329                       | 1,853,329                      |
| 8861 Unallocated Interest                    | -                               | -                              |
| 8868 Bachelor's Degree Pilot Program Tuition | 85,176                          | 85,176                         |
| 8873 BOGG Fee - Waiver Contra Account        | (9,496,367)                     | (9,496,367)                    |
| 8874 Enrollment                              | 12,815,692                      | 12,815,692                     |
| 8877 Instructional/Lab Fees                  | 40,082                          | 40,082                         |
| 8879 Transcript Charges                      | 45                              | 45                             |
| 8880 Nonresident Tuition                     | 1,212,893                       | 1,212,893                      |
| 8881 Parking Services-Public Transp          | -                               | -                              |
| 8885 Other Student Fees-Charges              | -                               | -                              |
| 8887 Audit Refunds/Challenges                | 4,633                           | 4,633                          |
| 8889 Library Book Fines                      | 144                             | 144                            |
| 8890 Other Local Revenues                    | 573,655                         | 573,655                        |
| 8893 Other Local Revenue Contracts           | 45,020                          | 45,020                         |
| 8894 Royalty Revenue                         | -                               | -                              |
| 8896 Other Local Revenue                     | -                               | -                              |
| 8898 Events Local Revenue                    | 42,960                          | 42,960                         |
| 8980 Incoming Transfers                      | -                               | -                              |
| 8981 Interfund Transfers In                  | -                               | 293,953                        |
| <b>TOTAL LOCAL REVENUE</b>                   | <b>18,868,335</b>               | <b>19,132,339</b>              |
| <b>GRAND TOTAL REVENUE</b>                   | <b>170,444,027</b>              | <b>173,023,182</b>             |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### GENERAL FUND DETAIL

continued

|                     |                                    | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---------------------|------------------------------------|---------------------------------|--------------------------------|
| <b>EXPENDITURES</b> |                                    |                                 |                                |
| <b>1000</b>         | <b>ACADEMIC SALARIES</b>           |                                 |                                |
| 1100                | Instructor Salaries                | 18,337,336                      | 19,710,758                     |
| 1200                | Educational Administrators         | 7,260,934                       | 7,269,636                      |
| 1300                | Adjunct, Teaching                  | 15,999,566                      | 16,020,348                     |
| 1400                | Other, Non-teaching                | 3,237,666                       | 3,210,885                      |
|                     | <b>TOTAL ACADEMIC SALARIES</b>     | <b>44,835,502</b>               | <b>46,211,627</b>              |
| <b>2000</b>         | <b>CLASSIFIED SALARIES</b>         |                                 |                                |
| 2100                | Regular, Non-Instr.                | 21,085,296                      | 23,212,614                     |
| 2200                | Regular, Instr. Aides              | 1,353,615                       | 1,414,565                      |
| 2300                | Hourly, Non-Instr.                 | 4,025,765                       | 4,083,383                      |
| 2400                | Hrly, Instr. Aides                 | 226,632                         | 229,832                        |
|                     | <b>TOTAL CLASSIFIED SALARIES</b>   | <b>26,691,307</b>               | <b>28,940,394</b>              |
| <b>3000</b>         | <b>EMPLOYEE BENEFITS</b>           |                                 |                                |
| 3100                | State Teachers Ret.                | 6,945,564                       | 7,951,052                      |
| 3200                | PERS                               | 6,439,571                       | 7,303,262                      |
| 3300                | OASDI/Medicare                     | 2,635,874                       | 2,788,303                      |
| 3400                | Health & Welfare                   | 8,865,072                       | 9,789,545                      |
| 3500                | Unemployment Ins.                  | 57,879                          | 59,107                         |
| 3600                | Workers' Comp.                     | 908,735                         | 1,040,459                      |
| 3900                | Alternative Retirement Plan        | 10,000                          | 10,272                         |
|                     | <b>TOTAL EMPLOYEE BENEFITS</b>     | <b>25,862,696</b>               | <b>28,942,000</b>              |
| <b>4000</b>         | <b>SUPPLIES</b>                    |                                 |                                |
| 4100                | Textbooks                          | 38,402                          | 60,000                         |
| 4200                | Books & Other Reference Mat'l      | -                               | -                              |
| 4300                | Instructional Materials & Supplies | 2,093,013                       | 2,544,516                      |
| 4400                | Software                           | -                               | 2,288,343                      |
| 4500                | Non-Instructional Supplies/Equip   | 2,530,484                       | 6,389,808                      |
| 4600                | Transportation Supplies            | 52,728                          | -                              |
| 4700                | Food Supplies                      | -                               | -                              |
|                     | <b>TOTAL SUPPLIES</b>              | <b>4,714,627</b>                | <b>11,282,666</b>              |



# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### GENERAL FUND DETAIL

continued

|                                 | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---------------------------------|---------------------------------|--------------------------------|
| <b>EXPENDITURES</b>             |                                 |                                |
| 5000 <b>OTHER OPERATING EXP</b> |                                 |                                |
| 5100 Consultants                | 5,821,389                       | 10,828,679                     |
| 5200 Conferences & Travel       | 1,132,763                       | 1,834,402                      |
| 5300 Dues & Memberships         | 3,001,545                       | 4,077,743                      |
| 5400 Insurance                  | 976,239                         | 1,046,174                      |
| 5500 Utilities                  | 3,897,329                       | 4,871,965                      |
| 5600 Rentals & Repairs          | 1,779,649                       | 1,817,180                      |
| 5700 Legal, Audit, Elections    | 1,386,349                       | 870,500                        |
| 5800 Other Services, Misc.      | 3,488,309                       | 4,057,970                      |
| 5900 Other Support              | -                               | -                              |
| <b>TOTAL OTHER OPER EXP</b>     | <b>21,483,572</b>               | <b>29,404,612</b>              |
| <b>6000 CAPITAL OUTLAY</b>      |                                 |                                |
| 6100 Site Improvement           | 20,340                          | 42,422                         |
| 6200 Building & Improvements    | 349,471                         | 1,001,111                      |
| 6300 Library Books              | 306,662                         | 388,507                        |
| 6400 Equipment                  | 1,929,457                       | 781,003                        |
| 6500 Replacement Equipment      | -                               | -                              |
| <b>TOTAL CAPITAL OUTLAY</b>     | <b>2,605,931</b>                | <b>2,213,042</b>               |
| <b>7000 OTHER OUTGO</b>         |                                 |                                |
| 7100 Debt Retirement            | -                               | -                              |
| 7310 Interfund Transfers Out    | 387,113                         | 789,739                        |
| 7400 Other Transfers            | (414,363)                       | (175,492)                      |
| 7500 Student Grants & Payments  | 1,182,810                       | 1,804,764                      |
| 7600 Payments for Students      | 388,491                         | 1,288,901                      |
| 7900 Reserve for Expenditures   | -                               | 22,263,986                     |
| <b>TOTAL OTHER OUTGO</b>        | <b>1,544,051</b>                | <b>25,971,898</b>              |
| <b>GRAND TOTAL EXPENDITURES</b> | <b>127,737,686</b>              | <b>172,966,240</b>             |
| <b>Surplus/Deficit</b>          | <b>42,706,341</b>               | <b>56,942</b>                  |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>                             | 69,798,929                      | 79,956,708                     |
| <b>REVENUE</b>  |                                 |                                |
| 8100-8200 Federal   | 4,896                           | 4,896                          |
| 8600-8700 State   | 93,210,181                      | 95,545,852                     |
| 8800-8900 Local/Incoming Transfers                        | 16,998,347                      | 16,998,347                     |
| <b>Total Revenue</b>                                      | <b>110,213,424</b>              | <b>112,549,095</b>             |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b>                | <b>180,012,353</b>              | <b>192,505,803</b>             |
| <b>EXPENDITURES</b>                                       |                                 |                                |
| 1100-1400 Academic Salaries                               | 40,199,762                      | 41,563,386                     |
| 2100-2400 Classified Salaries                             | 20,531,351                      | 22,267,595                     |
| 3100-3800 Employee Benefits                               | 22,325,841                      | 24,906,986                     |
| 4100-4700 Supplies  | 1,291,491                       | 2,436,369                      |
| 5100-5800 Other Operating Costs                           | 15,370,806                      | 20,050,743                     |
| 6100-6700 Capital Expenditures                            | 363,027                         | 212,529                        |
| <b>Total Expenditures</b>                                 | <b>100,082,277</b>              | <b>111,437,608</b>             |
| 7100-7900 Other Outgo                                     | (26,633)                        | 1,049,422                      |
| <b>Total Expenditures &amp; Other Outgo</b>               | <b>100,055,645</b>              | <b>112,487,030</b>             |
| <b>Ending Fund Balance</b>                                | <b>79,956,708</b>               | <b>80,018,773</b>              |
| <b>Surplus/(Deficit)</b>                                  | <b>10,157,779</b>               | <b>62,065</b>                  |
| <i>Assigned Aside for Categorical Salaries + Benefits</i> | <i>(750,000)</i>                | <i>(1,500,000)</i>             |
| <i>Capital Projects Protection</i>                        | <i>(500,000)</i>                | <i>(1,000,000)</i>             |
| <i>CPOS Student Support</i>                               | <i>(18,000,000)</i>             | <i>(18,000,000)</i>            |
| <i>DEI Initiatives &amp; 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>(4,500,000)</i>             |
| <i>Leave Payoff</i>                                       | <i>(500,000)</i>                | <i>(500,000)</i>               |
| <i>Cafeteria Support</i>                                  | <i>(350,000)</i>                | <i>(700,000)</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>(1,000,556)</i>              | <i>(1,124,870)</i>             |
| <i>Supplemental Protection</i>                            | <i>(6,000,000)</i>              | <i>(6,000,000)</i>             |
| <i>Resource Allocation - One-Time</i>                     | <i>(1,500,000)</i>              | <i>(1,500,000)</i>             |
| <b>Unassigned Ending Fund Balance</b>                     | <b>38,006,152</b>               | <b>34,843,903</b>              |
| <b>Unassigned Reserve %</b>                               | <b>40.6%</b>                    | <b>34.8%</b>                   |

# ANTELOPE VALLEY COLLEGE

## 2025-26 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.

|  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>                | 69,798,929                      | 79,956,708                     |
| <b>REVENUE</b>                               |                                 |                                |
| <b>FEDERAL REVENUE</b>                       |                                 |                                |
| 8160 Veteran's Education                     | 4,896                           | 4,896                          |
| 8260 Interest Income - Fed                   | -                               | -                              |
| 8290 Misc Federal Income                     | -                               | -                              |
| <b>TOTAL FEDERAL REVENUE</b>                 | <b>4,896</b>                    | <b>4,896</b>                   |
| <b>STATE REVENUE</b>                         |                                 |                                |
| 8600 State Revenues                          | -                               | -                              |
| 8610 General Apportionments                  | 77,750,723                      | 79,930,488                     |
| 8613 Full Time Faculty Hiring                | 1,481,893                       | 1,481,893                      |
| 8630 Education Protection Account (EPA)      | 11,445,920                      | 11,594,398                     |
| 8660 Interest                                | -                               | -                              |
| 8670 State Tax Subventions                   | 36,088                          | 36,088                         |
| 8672 Homeowners Tax Relief                   | -                               | -                              |
| 8681 State Lottery Proceeds - Reg            | 1,825,816                       | 1,825,816                      |
| 8685 Mandated Cost Reimbursement             | 385,608                         | 393,036                        |
| 8690 Other State Revenue                     | -                               | -                              |
| 8691 Adjunct Faculty Parity                  | 239,630                         | 239,630                        |
| 8692 Adjunct Office Hours                    | 30,420                          | 30,420                         |
| 8693 Adjunct Health Costs                    | 14,082                          | 14,082                         |
| <b>TOTAL STATE REVENUE</b>                   | <b>93,210,181</b>               | <b>95,545,852</b>              |
| <b>LOCAL REVENUE</b>                         |                                 |                                |
| 8811 Tax Allocation, Secured Roll            | 8,828,448                       | 8,828,448                      |
| 8812 Tax Allocation, Supp. Roll              | 209,852                         | 209,852                        |
| 8813 Tax Allocation, Unsecured Roll          | 253,463                         | 253,463                        |
| 8816 Prior Years Taxes                       | 78,183                          | 78,183                         |
| 8818 Delinq Taxes (Redevelop Apport. Offset) | 205,654                         | 205,654                        |
| 8819 AB1290 (Redevelopment Apport. Offset)   | 848,992                         | 848,992                        |
| 8832 SOAR/Other Fee Waivers Conta Acct       | (607,537)                       | (607,537)                      |
| 8838 Student Bad Debt Write Off Contra Acct. | -                               | -                              |
| 8839 Final Student Write Off Contra Acct.    | (5,970)                         | (5,970)                        |
| 8850 AVC Facilities Rental                   | -                               | -                              |
| 8851 CSUB Facilities Rental                  | 10,000                          | 10,000                         |
| 8860 Interest and Investment Income          | 1,853,329                       | 1,853,329                      |
| 8861 Unallocated Interest                    | -                               | -                              |
| 8868 Bachelor's Degree Pilot Program Tuition | 85,176                          | 85,176                         |
| 8873 BOGG Fee - Waiver Contra Account        | (9,496,367)                     | (9,496,367)                    |
| 8874 Enrollment                              | 12,815,692                      | 12,815,692                     |
| 8877 Instructional/Lab Fees                  | 40,082                          | 40,082                         |
| 8879 Transcript Charges                      | 45                              | 45                             |
| 8880 Nonresident Tuition                     | 1,212,893                       | 1,212,893                      |
| 8881 Parking Services-Public Transp          | -                               | -                              |
| 8885 Other Student Fees-Charges              | -                               | -                              |
| 8887 Audit Refunds/Challenges                | 4,633                           | 4,633                          |
| 8889 Library Book Fines                      | 144                             | 144                            |
| 8890 Other Local Revenues                    | 573,655                         | 573,655                        |
| 8893 Other Local Revenue Contracts           | 45,020                          | 45,020                         |
| 8894 Royalty Revenue                         | -                               | -                              |
| 8896 Other Local Revenue                     | -                               | -                              |
| 8898 Events Local Revenue                    | 42,960                          | 42,960                         |
| 8980 Incoming Transfers                      | -                               | -                              |
| <b>TOTAL LOCAL REVENUE</b>                   | <b>16,998,347</b>               | <b>16,998,347</b>              |
| <b>GRAND TOTAL REVENUE</b>                   | <b>110,213,424</b>              | <b>112,549,095</b>             |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b>   | <b>180,012,353</b>              | <b>192,505,803</b>             |

**ANTELOPE VALLEY COLLEGE**  
**2025-26 TENTATIVE BUDGET**  
**UNRESTRICTED GENERAL FUND DETAIL**

continued

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>EXPENDITURES</b>                     |                                 |                                |
| <b>1000 ACADEMIC SALARIES</b>           |                                 |                                |
| 1100 Instructor Salaries                | 18,059,115                      | 19,378,736                     |
| 1200 Educational Administrators         | 5,056,171                       | 4,999,387                      |
| 1300 Adjunct, Teaching                  | 15,923,668                      | 15,944,452                     |
| 1400 Other, Non-teaching                | 1,160,808                       | 1,240,811                      |
|   |                                 |                                |
| <b>TOTAL ACADEMIC SALARIES</b>          | <b>40,199,762</b>               | <b>41,563,386</b>              |
| <b>2000 CLASSIFIED SALARIES</b>         |                                 |                                |
| 2100 Regular, Non-Instr.                | 17,191,214                      | 18,942,227                     |
| 2200 Regular, Instr. Aides              | 1,277,984                       | 1,343,713                      |
| 2300 Hourly, Non-Instr.                 | 1,835,824                       | 1,752,126                      |
| 2400 Hrly, Instr. Aides                 | 226,329                         | 229,529                        |
|   |                                 |                                |
| <b>TOTAL CLASSIFIED SALARIES</b>        | <b>20,531,351</b>               | <b>22,267,595</b>              |
| <b>3000 EMPLOYEE BENEFITS</b>           |                                 |                                |
| 3100 State Teachers Ret.                | 6,265,435                       | 7,144,209                      |
| 3200 PERS                               | 5,310,743                       | 6,011,259                      |
| 3300 OASDI/Medicare                     | 2,221,599                       | 2,337,166                      |
| 3400 Health & Welfare                   | 7,698,754                       | 8,456,212                      |
| 3500 Unemployment Ins.                  | 53,373                          | 54,422                         |
| 3600 Workers' Comp.                     | 765,937                         | 893,446                        |
| 3900 Alternative Retirement Plan        | 10,000                          | 10,272                         |
|   |                                 |                                |
| <b>TOTAL EMPLOYEE BENEFITS</b>          | <b>22,325,841</b>               | <b>24,906,986</b>              |
| <b>4000 SUPPLIES</b>                    |                                 |                                |
| 4100 Textbooks                          | -                               | -                              |
| 4200 Books & Other Reference Mat'l      | -                               | -                              |
| 4300 Instructional Materials & Supplies | 71,650                          | 86,425                         |
| 4400 Software                           | -                               | 2,288,343                      |
| 4500 Non-Instructional Supplies/Equip   | 1,170,113                       | 61,601                         |
| 4600 Transportation Supplies            | 49,728                          | -                              |
| 4700 Food Supplies                      | -                               | -                              |
|   |                                 |                                |
| <b>TOTAL SUPPLIES</b>                   | <b>1,291,491</b>                | <b>2,436,369</b>               |
| <b>5000 OTHER OPERATING EXP</b>         |                                 |                                |
| 5100 Consultants                        | 3,000,342                       | 5,735,995                      |
| 5200 Conferences & Travel               | 515,633                         | 669,600                        |
| 5300 Dues & Memberships                 | 1,677,816                       | 2,351,546                      |
| 5400 Insurance                          | 961,539                         | 1,029,474                      |
| 5500 Utilities                          | 3,745,845                       | 4,689,515                      |
| 5600 Rentals & Repairs                  | 1,046,350                       | 1,121,758                      |
| 5700 Legal, Audit, Elections            | 1,380,054                       | 860,500                        |
| 5800 Other Services, Misc.              | 3,043,226                       | 3,592,355                      |
| 5900 Other Support                      | -                               | -                              |
|   |                                 |                                |
| <b>TOTAL OTHER OPER EXP</b>             | <b>15,370,806</b>               | <b>20,050,743</b>              |
| <b>6000 CAPITAL OUTLAY</b>              |                                 |                                |
| 6100 Site Improvement                   | 20,340                          | 42,422                         |
| 6200 Building & Improvements            | -                               | 13,100                         |
| 6300 Library Books                      | 43,462                          | 43,507                         |
| 6400 Equipment                          | 299,224                         | 113,500                        |
| 6500 Equipment Replacement              | -                               | -                              |
|   |                                 |                                |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>363,027</b>                  | <b>212,529</b>                 |

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

## UNRESTRICTED GENERAL FUND DETAIL continued

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>EXPENDITURES</b>                                       |                                 |                                |
| <b>7000 OTHER OUTGO</b>                                   |                                 |                                |
| 7000 Other Outgo  | -                               | -                              |
| 7100 Debt Retirement                                      | -                               | -                              |
| 7310 Interfund Transfers Out                              | 387,113                         | 789,739                        |
| 7400 Other Transfers                                      | (413,746)                       | (240,317)                      |
| 7500 Student Grants & Payments                            | -                               | -                              |
| 7600 Payments for Students                                | -                               | -                              |
| 7900 Reserve for Expenditures                             | -                               | 500,000                        |
| <b>TOTAL OTHER OUTGO</b>                                  | <b>(26,633)</b>                 | <b>1,049,422</b>               |
| <b>GRAND TOTAL EXPENDITURES</b>                           | <b>100,055,645</b>              | <b>112,487,030</b>             |
| <b>Total Ending Fund Balance</b>                          | <b>79,956,708</b>               | <b>80,018,773</b>              |
| <i>Surplus/(Deficit)</i>                                  | <i>10,157,779</i>               | <i>62,065</i>                  |
| <i>Assigned Aside for Categorical Salaries + Benefits</i> | <i>(750,000)</i>                | <i>(1,500,000)</i>             |
| <i>Capital Projects Protection</i>                        | <i>(500,000)</i>                | <i>(1,000,000)</i>             |
| <i>CPOS Student Support</i>                               | <i>(18,000,000)</i>             | <i>(18,000,000)</i>            |
| <i>DEI Initiatives &amp; 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>(4,500,000)</i>             |
| <i>Leave Payoff</i>                                       | <i>(500,000)</i>                | <i>(500,000)</i>               |
| <i>Cafeteria Support</i>                                  | <i>(350,000)</i>                | <i>(700,000)</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>(1,000,556)</i>              | <i>(1,124,870)</i>             |
| <i>Supplemental Protection</i>                            | <i>(6,000,000)</i>              | <i>(6,000,000)</i>             |
| <i>Resource Allocation - One-Time</i>                     | <i>(1,500,000)</i>              | <i>(1,500,000)</i>             |
| <b>Unassigned Ending Fund Balance</b>                     | <b>38,006,152</b>               | <b>34,843,903</b>              |
| <i>Reserve % (Goal is 17% per BP 6200)</i>                | <b>40.6%</b>                    | <b>34.8%</b>                   |

# ANTELOPE VALLEY COLLEGE 2025 - 26 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.*

|   |                       | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|-----------------------|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               |                       | 3,518,436                       | 36,066,998                     |
| <b>REVENUE</b>                              |                       |                                 |                                |
| 8100-8200                                   | Federal               | 4,956,256                       | 5,242,591                      |
| 8600-8700                                   | State                 | 53,404,361                      | 53,097,504                     |
| 8800  | Local                 | 1,869,988                       | 2,133,992                      |
| <b>Total Revenue</b>                        |                       | <b>60,230,604</b>               | <b>60,474,087</b>              |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b>  |                       | <b>63,749,040</b>               | <b>96,541,085</b>              |
| <b>EXPENDITURES</b>                         |                       |                                 |                                |
| 1100-1400                                   | Academic Salaries     | 4,635,741                       | 4,648,241                      |
| 2100-2400                                   | Classified Salaries   | 6,159,956                       | 6,672,799                      |
| 3100-3800                                   | Employee Benefits     | 3,536,855                       | 4,035,014                      |
| 4100-4700                                   | Supplies              | 3,423,136                       | 8,846,298                      |
| 5100-5800                                   | Other Operating Costs | 6,112,766                       | 9,353,869                      |
| 6100-6700                                   | Capital Expenditures  | 2,242,904                       | 2,000,513                      |
| <b>Total Expenditures</b>                   |                       | <b>26,111,358</b>               | <b>35,556,734</b>              |
| 7100-7900                                   | Other Outgo           | 1,570,684                       | 24,922,476                     |
| <b>Total Expenditures &amp; Other Outgo</b> |                       | <b>27,682,042</b>               | <b>60,479,210</b>              |
| <b>Ending Fund Balance</b>                  |                       | <b>36,066,998</b>               | <b>36,061,875</b>              |
| <b>Surplus/Deficit</b>                      |                       | <b>32,548,562</b>               | <b>(5,123)</b>                 |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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.*

|                               |  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|-------------------------------|--|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b> |  | 3,518,436                       | 36,066,998                     |
| <b>FEDERAL REVENUE</b>        |  |                                 |                                |
| 8100                          | Federal Revenue                          | 216,501                         | -                              |
| 8115                          | POP THE CAP                              | 73,961                          | 117,261                        |
| 8116                          | NSF - Bees Sub-Award                     | 13,623                          | 14,035                         |
| 8121                          | Federal College Work Study               | 415,305                         | 701,736                        |
| 8122                          | FISAP Admin                              | 370,673                         | 368,808                        |
| 8125                          | ARP HEERF III                            | -                               | -                              |
| 8127                          | ARP HEERF III MSI                        | -                               | -                              |
| 8135                          | Teacher Acceleration Preparation Program | 1,692,785                       | 1,289,839                      |
| 8140                          | Tanf - Federal (50%)                     | 124,844                         | 131,565                        |
| 8159                          | PELL Admin. Allowance                    | 78,436                          | 129,352                        |
| 8170                          | Vocation Technical Education             | 770,262                         | 952,262                        |
| 8182                          | Title V Coop                             | -                               | -                              |
| 8183                          | Air Force Research Lab                   | -                               | -                              |
| 8184                          | Title V Data Science                     | 599,222                         | 1,491,164                      |
| 8193                          | Foster Parenting - Federal               | 50,770                          | 46,570                         |
| 8201                          | Title V Second Year Experience           | 208,923                         | -                              |
| 8203                          | Trio Grant                               | 340,951                         | -                              |
| <b>TOTAL FEDERAL REVENUE</b>  |  | <b>4,956,256</b>                | <b>5,242,591</b>               |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### RESTRICTED GENERAL FUND DETAIL

continued

|                            |   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|----------------------------|---|---------------------------------|--------------------------------|
| <b>STATE REVENUE</b>       |   |                                 |                                |
| 8600                       | State Revenues                                  | 13,871,198                      | 14,723,279                     |
| 8603                       | Campus Safety & Sexual Assault                  | -                               | -                              |
| 8605                       | Financial Aid Technology                        | 104,394                         | 76,602                         |
| 8606                       | Mental Health Support                           | 975,079                         | 1,013,778                      |
| 8611                       | Basic Skills                                    | 1,272,094                       | 1,601,871                      |
| 8612                       | Calif Apprenticeship Initiative CAI             | 104,845                         | -                              |
| 8615                       | Enrollment Fee Financial Asst.                  | 151,667                         | 151,667                        |
| 8616                       | BFAP Administration                             | 888,181                         | 930,343                        |
| 8618                       | California College Promise                      | 1,607,809                       | 1,819,324                      |
| 8622                       | Veteran's Resource Center                       | 409,049                         | 331,749                        |
| 8623                       | Guided Pathways                                 | 585,990                         | 377,002                        |
| 8624                       | EOPS  | 2,671,305                       | 3,205,149                      |
| 8625                       | CARE  | 791,308                         | 1,022,125                      |
| 8626                       | Disabled Student Progr Svcs                     | 2,145,622                       | 2,055,513                      |
| 8627                       | CalWorks  | 1,221,288                       | 1,554,755                      |
| 8628                       | Student Success & Support (SSSP) Credit         | 3,661,754                       | 4,326,759                      |
| 8631                       | DPSS CalWorks                                   | 189,070                         | 233,636                        |
| 8632                       | Strong Workforce Development 60% District Share | 3,249,538                       | 3,114,759                      |
| 8635                       | Nursing Enrollment                              | 318,368                         | 556,835                        |
| 8637                       | Strong Workforce Development 40% Region Share   | 2,127,034                       | 1,733,524                      |
| 8638                       | Student Equity                                  | 3,251,056                       | 3,539,820                      |
| 8640                       | Tanf - State (50%)                              | 124,844                         | -                              |
| 8641                       | Job Developer                                   | 268,010                         | 362,504                        |
| 8644                       | Quality Improvement Grant                       | 11,617                          | 7,000                          |
| 8646                       | Classified Professional Development             | 50,763                          | 50,763                         |
| 8647                       | Rapid Rehousing                                 | 3,633,995                       | 3,473,547                      |
| 8648                       | Cal Fresh                                       | 6,515                           | 6,515                          |
| 8655                       | Instructional Block Grant                       | 60,655                          | 60,655                         |
| 8657                       | Staff Diversity                                 | 546,673                         | 560,467                        |
| 8662                       | Cal OES State PPE                               | 147,216                         | 147,216                        |
| 8663                       | Foster Parent Training Program - State          | 91,101                          | 91,101                         |
| 8666                       | Undocumented Resources Liaisons                 | 133,037                         | 110,359                        |
| 8668                       | CA Prison Incarcerated Students                 | 30,400                          | 20,000                         |
| 8671                       | Basic Needs Centers                             | 1,935,109                       | 1,657,735                      |
| 8673                       | Library Services Platform                       | 11,743                          | 11,743                         |
| 8674                       | Rising Scholars Network                         | 340,529                         | 239,819                        |
| 8675                       | LGBTQ+  | 261,429                         | 248,924                        |
| 8676                       | College & Career Access Pathways                | 1,006                           | 1,006                          |
| 8678                       | Economic & Workforce Development                | 189,045                         | 227,927                        |
| 8679                       | Learning-Aligned Employment Program             | 752,153                         | -                              |
| 8682                       | State Lottery Proceeds-Prop 20                  | 3,154,323                       | 1,424,204                      |
| 8687                       | Puente Program                                  | 306,075                         | 276,057                        |
| 8688                       | Retention & Enrollment Outreach                 | 1,701,040                       | 1,701,040                      |
| 8697                       | Culturally Competent Faculty                    | 50,434                          | 50,434                         |
| <b>TOTAL STATE REVENUE</b> |   | <b>53,404,361</b>               | <b>53,097,504</b>              |



# ANTELOPE VALLEY COLLEGE

## 2025 - 26 TENTATIVE BUDGET

### RESTRICTED GENERAL FUND DETAIL

continued

|  |                                    | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|------------------------------------|---------------------------------|--------------------------------|
| <b>LOCAL REVENUE</b>                       |                                    |                                 |                                |
| 8809                                       | Kaiser Sim Collaboration           | -                               | -                              |
| 8860                                       | Interest and Investment Income     | -                               | -                              |
| 8862                                       | Youth Apprenticeship               | 55,542                          | 55,542                         |
| 8872                                       | Community Service & CCD Classes    | 9,579                           | -                              |
| 8876                                       | Student Health Services            | 1,539,867                       | 1,519,497                      |
| 8881                                       | Parking                            | 265,000                         | 265,000                        |
| 8890                                       | Other Local Revenues               | -                               | -                              |
| 8896                                       | Other Local Revenues/Cash In Bank  | -                               | -                              |
| 8981                                       | Interfund Transfers In             | -                               | 293,953                        |
| <b>TOTAL LOCAL REVENUE</b>                 |                                    | <b>1,869,988</b>                | <b>2,133,992</b>               |
| <b>GRAND TOTAL REVENUE</b>                 |                                    | <b>60,230,604</b>               | <b>60,474,087</b>              |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b> |                                    | <b>63,749,040</b>               | <b>96,541,085</b>              |
| <b>EXPENDITURES</b>                        |                                    |                                 |                                |
| <b>1000</b>                                | <b>ACADEMIC SALARIES</b>           |                                 |                                |
| 1100                                       | Teachers Salaries                  | 278,221                         | 332,022                        |
| 1200                                       | Educational Administrators         | 2,204,764                       | 2,270,249                      |
| 1300                                       | Adjunct, Teaching                  | 75,899                          | 75,896                         |
| 1400                                       | Other, Non-teaching                | 2,076,858                       | 1,970,074                      |
| <b>TOTAL ACADEMIC SALARIES</b>             |                                    | <b>4,635,741</b>                | <b>4,648,241</b>               |
| <b>2000</b>                                | <b>CLASSIFIED SALARIES</b>         |                                 |                                |
| 2100                                       | Regular, Non-Instr.                | 3,894,082                       | 4,270,387                      |
| 2200                                       | Regular, Instr. Aides              | 75,631                          | 70,852                         |
| 2300                                       | Hourly, Non-Instr.                 | 2,189,940                       | 2,331,257                      |
| 2400                                       | Hrly, Instr. Aides                 | 303                             | 303                            |
| <b>TOTAL CLASSIFIED SALARIES</b>           |                                    | <b>6,159,956</b>                | <b>6,672,799</b>               |
| <b>3000</b>                                | <b>EMPLOYEE BENEFITS</b>           |                                 |                                |
| 3100                                       | State Teachers Ret.                | 680,129                         | 806,843                        |
| 3200                                       | PERS                               | 1,128,829                       | 1,292,003                      |
| 3300                                       | OASDI                              | 414,275                         | 451,137                        |
| 3400                                       | Health & Welfare                   | 1,166,319                       | 1,333,333                      |
| 3500                                       | Unemployment Ins.                  | 4,505                           | 4,685                          |
| 3600                                       | Workers' Comp.                     | 142,798                         | 147,013                        |
| 3800                                       | Alternative Retirement Plan        | -                               | -                              |
| <b>TOTAL EMPLOYEE BENEFITS</b>             |                                    | <b>3,536,855</b>                | <b>4,035,014</b>               |
| <b>4000</b>                                | <b>SUPPLIES</b>                    |                                 |                                |
| 4100                                       | Textbooks                          | 38,402                          | 60,000                         |
| 4200                                       | Books & Other Reference Mat'l      | -                               | -                              |
| 4300                                       | Instructional Materials & Supplies | 2,021,362                       | 2,458,091                      |
| 4400                                       | Software                           | -                               | -                              |
| 4500                                       | Non-Instructional Supplies/Equip   | 1,360,371                       | 6,328,207                      |
| 4600                                       | Transportation Supplies            | 3,000                           | -                              |
| 4700                                       | Food Supplies                      | -                               | -                              |
| <b>TOTAL SUPPLIES</b>                      |                                    | <b>3,423,136</b>                | <b>8,846,298</b>               |

**ANTELOPE VALLEY COLLEGE  
2025 - 26 TENTATIVE BUDGET**

**RESTRICTED GENERAL FUND DETAIL**

continued

|                                       | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---------------------------------------|---------------------------------|--------------------------------|
| <b>EXPENDITURES</b>                   |                                 |                                |
| <b>5000 OTHER OPERATING EXP</b>       |                                 |                                |
| 5100 Consultants                      | 2,821,047                       | 5,092,684                      |
| 5200 Conferences & Travel             | 617,130                         | 1,164,802                      |
| 5300 Dues & Memberships               | 1,323,729                       | 1,726,197                      |
| 5400 Insurance                        | 14,700                          | 16,700                         |
| 5500 Utilities                        | 151,484                         | 182,450                        |
| 5600 Rentals & Repairs                | 733,299                         | 695,422                        |
| 5700 Legal, Audit, Elections          | 6,295                           | 10,000                         |
| 5800 Other Services, Misc.            | 445,082                         | 465,615                        |
| 5804 Borrowing Interest Expense       | -                               | -                              |
| 5900 Other Support                    | -                               | -                              |
| <b>TOTAL OTHER OPERATING EXPENSE</b>  | <b>6,112,766</b>                | <b>9,353,869</b>               |
| <b>6000 CAPITAL OUTLAY</b>            |                                 |                                |
| 6100 Site Improvement                 | -                               | -                              |
| 6200 Building & Improvements          | 349,471                         | 988,011                        |
| 6300 Library Books                    | 263,200                         | 345,000                        |
| 6400 Equipment                        | 1,630,233                       | 667,503                        |
| 6500 Equipment Replacement            | -                               | -                              |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>2,242,904</b>                | <b>2,000,513</b>               |
| <b>7000 OTHER OUTGO</b>               |                                 |                                |
| 7000 Other Outgo                      | -                               | -                              |
| 7100 Debt Retirement                  | -                               | -                              |
| 7310 Interfund Transfers Out          | -                               | -                              |
| 7400 Other Transfers & Indirect Costs | (617)                           | 64,825                         |
| 7500 Student Grants & Payments        | 1,182,810                       | 1,804,764                      |
| 7600 Payments for Students            | 388,491                         | 1,288,901                      |
| 7900 Reserve for Expenditures         | -                               | 21,763,986                     |
| <b>TOTAL OTHER OUTGO</b>              | <b>1,570,684</b>                | <b>24,922,476</b>              |
| <b>GRAND TOTAL EXPENDITURES</b>       | <b>27,682,042</b>               | <b>60,479,210</b>              |
| <b>Ending Fund Balance</b>            | <b>36,066,998</b>               | <b>36,061,875</b>              |
| <b>Surplus/Deficit</b>                | <b>32,548,562</b>               | <b>(5,123)</b>                 |

# ANTELOPE VALLEY COLLEGE 2025 - 26 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.

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 27,488,599                      | 25,021,650                     |
| <b>REVENUE</b>                              |                                 |                                |
| 8651 State Capital Outlay                   | -                               | -                              |
| 8652 Scheduled Maintenance                  | -                               | -                              |
| 8860 Scheduled Maintenance                  | 728,740                         | 728,740                        |
| 8686 Mandated Costs 1X                      | -                               | -                              |
| 8818 Penalty, Interest & Deliq Taxes        | 57,428                          | 57,428                         |
| 8867 Non Resident Cap X Fee                 | 60,875                          | 60,875                         |
| 8890 Capital Outlay Projects                | -                               | -                              |
| 8891 Lancaster Redevelopment                | 896,782                         | 896,782                        |
| 8892 Palmdale Redevelopment                 | 436,297                         | 436,297                        |
| 8940 Proceeds of General Long-Term          | -                               | -                              |
| 8981 Interfund Transfers                    | -                               | -                              |
| <b>Total Revenue</b>                        | 2,180,122                       | 2,180,122                      |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b>  | 29,668,721                      | 27,201,772                     |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | -                               | -                              |
| 3100-3800 Employee Benefits                 | -                               | -                              |
| 4100-4700 Supplies                          | 62,101                          | 28,374                         |
| 5100-5800 Other Operating Costs             | 2,974,274                       | 1,106,221                      |
| 6100-6700 Capital Expenditures              | 1,566,123                       | 1,475,125                      |
| <b>Total Expenditures</b>                   | 4,602,498                       | 2,609,720                      |
| 7100-7900 Other Outgo                       | 44,573                          | 858,875                        |
| <b>Total Expenditures &amp; Other Outgo</b> | 4,647,071                       | 3,468,595                      |
| <b>Ending Fund Balance</b>                  | 25,021,650                      | 23,733,177                     |

**ANTELOPE VALLEY COLLEGE  
2025 - 26 TENTATIVE BUDGET**

**CAPITAL OUTLAY PROJECTS FUND DETAIL**

|  |  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|--|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>              |  | 27,488,599                      | 25,021,650                     |
| <b>REVENUE</b>                             |  |                                 |                                |
| 8651                                       | State Capital Outlay                         | -                               | -                              |
| 8652                                       | Scheduled Maintenance                        | -                               | -                              |
| 8860                                       | Interest and Investment Income               | 728,740                         | 728,740                        |
| 8686                                       | Mandated Costs 1X                            | -                               | -                              |
| 8818                                       | Penalty, Interest & Deliq Taxes              | 57,428                          | 57,428                         |
| 8867                                       | Non Resident Cap X Fee                       | 60,875                          | 60,875                         |
| 8890                                       | Other Local Revenues                         | -                               | -                              |
| 8891                                       | Lancaster Redevelopment                      | 896,782                         | 896,782                        |
| 8892                                       | Palmdale Redevelopment                       | 436,297                         | 436,297                        |
| 8940                                       | Proceeds of General Long-Term                | -                               | -                              |
| 8981                                       | Interfund Transfers                          | -                               | -                              |
| <b>Total Revenue</b>                       |  | 2,180,122                       | 2,180,122                      |
| <b>Total Beginning Balance and Revenue</b> |  | 29,668,721                      | 27,201,772                     |
| <b>EXPENDITURES</b>                        |  |                                 |                                |
| 14505                                      | Facilities Services                          | 47,573                          | 861,875                        |
| 15701                                      | Palmdale Projects                            | 1,780,384                       | -                              |
| 22006                                      | Mechanical Maintenance Upgrade               | 141,762                         | 50,935                         |
| 22007                                      | Door Access Controls Upgrade                 | 293,584                         | 48,519                         |
| 22008                                      | Admin,FA3,L,YH,UH&MH Carpet Signage Paint    | 612,927                         | 63,541                         |
| 22009                                      | Irrigation Upgrade                           | 40,110                          | 9,940                          |
| 22010                                      | Library and CDC Roof Repairs                 | 460,513                         | 28,995                         |
| 22011                                      | Library & MesHall Elevator Upgrades          | 23,970                          | 17,314                         |
| 22012                                      | Learning Center & Fine Arts Exterior Upgrade | 21,719                          | 8,939                          |
| 22013                                      | Yoshida Hall Office Renovation               | -                               | -                              |
| 23003                                      | AT&T Cell Tower Upgrade                      | -                               | 5,245                          |
| 23004                                      | T-Mobile Cell Tower Upgrade                  | -                               | 1,530                          |
| 23006                                      | Emergency Phones                             | 34,665                          | 115,335                        |
| 23007                                      | Fire Alarm System Upgrade                    | (198)                           | 537,401                        |
| 23008                                      | Asbestos Abatement                           | 235,025                         | 11,975                         |
| 23009                                      | Child Development Center Upgrade             | 65,182                          | 284,818                        |
| 23010                                      | Emerg. Lighting Upgrade/Replacement          | 25,703                          | 224,297                        |
| 23011                                      | Fire Pump Replacement                        | -                               | 7,800                          |
| 23012                                      | Repair/Replacement Roof/Exhaust Fan          | -                               | 88,420                         |
| 23013                                      | 23013 HVAC VFD Replacement                   | 256,782                         | 18,218                         |
| 23015                                      | Landscape,Access Point & Campus Pathway      | 292,116                         | 704,802                        |
| 23016                                      | HVAC Heating Units Upgrade/Replacement       | -                               | 184,318                        |
| 23018                                      | Campus Roadway Resurfacing                   | -                               | 92,200                         |
| 23019                                      | Gym Locker Room Upgrades                     | 143,863                         | 47,144                         |
| 23020                                      | Palmdale Center Lab Upgrades                 | 171,390                         | 53,610                         |
| 23027                                      | Verizon Tower                                | -                               | 1,425                          |
| <b>Total Expenditures</b>                  |  | 4,647,071                       | 3,468,595                      |
| <b>Ending Fund Balance</b>                 |  | 25,021,650                      | 23,733,177                     |

# ANTELOPE VALLEY COLLEGE

## 2025-26 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.*

|   |   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               |   | 64,178,014                      | 88,827,345                     |
| <b>REVENUE</b>                              |   |                                 |                                |
| 8860  | Capital Outlay Endowment Interest           | 512,169                         | 512,169                        |
| 8860  | Capital Outlay Interest & Investment Income | 1,681,829                       | 1,681,829                      |
| 8897  | Lease Revenue Bonds                         | -                               | -                              |
| 8941  | Proceeds from Sale of G.O Bond              | 50,190,248                      | -                              |
| 8900  | Other Financing Sources                     | -                               | -                              |
| <b>Total Revenue</b>                        |   | 52,384,246                      | 2,193,998                      |
| <b>Total Beginning Balance and Revenue</b>  |   | 116,562,260                     | 91,021,343                     |
| <b>EXPENDITURES</b>                         |   |                                 |                                |
| 1100-1400                                   | Academic Salaries                           | -                               | -                              |
| 2100-2400                                   | Classified Salaries                         | 304,085                         | 360,786                        |
| 3100-3800                                   | Employee Benefits                           | 170,881                         | 195,959                        |
| 4100-4700                                   | Supplies                                    | 2,317,103                       | 112,111                        |
| 5100-5800                                   | Other Operating Costs                       | 681,912                         | 951,419                        |
| 6100-6700                                   | Capital Expenditures                        | 24,260,935                      | 51,540,124                     |
| <b>Total Expenditures</b>                   |   | 27,734,916                      | 53,160,400                     |
| 7100-7900                                   | Other Outgo                                 | -                               | 140,284                        |
| <b>Total Expenditures &amp; Other Outgo</b> |   | 27,734,916                      | 53,300,684                     |
| <b>Ending Fund Balance</b>                  |   | 88,827,345                      | 37,720,658                     |

**ANTELOPE VALLEY COLLEGE  
2025-26 TENTATIVE BUDGET**

**REVENUE BOND CONSTRUCTION FUND**  
continued

|  |   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>              |   | 64,178,014                      | 88,827,345                     |
| <b>REVENUE</b>                             |   |                                 |                                |
| 8860                                       | Capital Outlay Endowment Interest           | 512,169                         | 512,169                        |
| 8860                                       | Capital Outlay Interest & Investment Income | 1,681,829                       | 1,681,829                      |
| 8897                                       | Lease Revenue Bonds                         | -                               | -                              |
| 8941                                       | Proceeds from Sale of G.O Bond              | 50,190,248                      | -                              |
| 8900                                       | Other Financing Sources                     | -                               | -                              |
| <b>Total Revenue</b>                       |   | 52,384,246                      | 2,193,998                      |
| <b>REVENUE PLUS BEGINNING FUND BALANCE</b> |   | 116,562,260                     | 91,021,343                     |
| <b>EXPENDITURES</b>                        |   |                                 |                                |
| 11150                                      | ITS   | -                               | -                              |
| 17000                                      | Planning & Coord:Facilities                 | 211,791                         | 364,750                        |
| 17001                                      | Planning & Coord:Bus Serv                   | 263,175                         | 775,262                        |
| 17029                                      | Campus Infrastructure PHS I                 | 107,535                         | 35,885                         |
| 17031                                      | Sage Hall (Academic Commons)                | -                               | -                              |
| 17037                                      | Student Services Bldg                       | 102,961                         | -                              |
| 17038                                      | J-12/30th Main Entrance                     | -                               | -                              |
| 17039                                      | Discovery Lab                               | 110,969                         | 31                             |
| 17041                                      | Marauder Complex-Modular FieldHouse         | 90,518                          | 120,320                        |
| 17042                                      | General Conditions & Logistics              | 328,837                         | 711,998                        |
| 17196                                      | Gym Reno 17-002                             | -                               | -                              |
| 17199                                      | Palmdale Center Expansion                   | 123,665                         | 47,076                         |
| 17300                                      | Capital Outlay Endowment                    | 9,470                           | -                              |
| 18003                                      | The Commons                                 | 6,198,095                       | 43,959,783                     |
| 18011                                      | Swing Phase 2                               | 99,642                          | 109,780                        |
| 18021                                      | Cedar Hall                                  | 20,088,257                      | 7,175,801                      |
| 22014                                      | Outdoor Fitness Center                      | -                               | -                              |
| <b>Total Expenditures</b>                  |   | 27,734,916                      | 53,300,684                     |
| <b>Ending Fund Balance</b>                 |   | 88,827,345                      | 37,720,658                     |

# ANTELOPE VALLEY COLLEGE 2025 - 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 16,261,571                      | 15,850,174                     |
| <b>REVENUE</b>                              |                                 |                                |
| 8600 State Revenue                          | -                               | -                              |
| 8800 Local Revenue                          | 20,039,727                      | 20,175,073                     |
| <b>Total Revenue</b>                        | 20,039,727                      | 20,175,073                     |
| <b>Revenue Plus Beginning Fund Balance</b>  | 36,301,298                      | 36,025,247                     |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | -                               | -                              |
| 3100-3800 Employee Benefits                 | -                               | -                              |
| 4100-4700 Supplies                          | -                               | -                              |
| 5100-5800 Other Operating Costs             | -                               | -                              |
| 6100-6700 Capital Expenditures              | -                               | -                              |
| <b>Total Expenditures</b>                   | -                               | -                              |
| 7100-7900 Other Outgo                       | 20,451,124                      | 20,329,811                     |
| <b>Total Expenditures &amp; Other Outgo</b> | 20,451,124                      | 20,329,811                     |
| <b>Ending Fund Balance</b>                  | 15,850,174                      | 15,695,436                     |

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 299,566                         | 902,566                        |
| <b>REVENUE</b>                              |                                 |                                |
| 8100 Federal                                | -                               | -                              |
| 8138 ARPA Stipend                           | 124,384                         | 115,313                        |
| 8147 CRRSA AB82                             | -                               | -                              |
| 8620 California State Preschool             | 1,142,682                       | -                              |
| 8695 State                                  | -                               | 1,161,824                      |
| 8860 Interest Income                        | 4,207                           | 5,378                          |
| 8871 Local                                  | 80,521                          | 80,521                         |
| 8980 Transfers In                           | -                               | -                              |
| <b>Total Revenue</b>                        | 1,351,794                       | 1,363,036                      |
| <b>Revenue Plus Beginning Fund Balance</b>  | 1,651,360                       | 2,265,602                      |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | 512,544                         | 616,738                        |
| 3100-3800 Employee Benefits                 | 202,409                         | 288,080                        |
| 4100-4700 Supplies                          | 19,729                          | 80,400                         |
| 5100-5800 Other Operating Costs             | 7,150                           | 12,800                         |
| 6100-6700 Capital Expenditures              | 6,961                           | 5,000                          |
| <b>Total Expenditures</b>                   | 748,794                         | 1,003,018                      |
| 7100-7900 Other Outgo                       | -                               | 274,119                        |
| <b>Total Expenditures &amp; Other Outgo</b> | 748,794                         | 1,277,137                      |
| <b>Ending Fund Balance</b>                  | <b>902,566</b>                  | <b>988,465</b>                 |



# ANTELOPE VALLEY COLLEGE

## 2025 - 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 61,756                          | (135,118)                      |
| <b>REVENUE</b>                              |                                 |                                |
| Gross Income                                | 480,628                         | 600,000                        |
| Less Cost of Sales                          | 343,587                         | 410,000                        |
| <i>Net Income from Sales</i>                | 137,041                         | 190,000                        |
| Food Sale Commissions                       | -                               | -                              |
| MSI   | -                               | -                              |
| Incoming Transfers                          | 164,203                         | 114,000                        |
| Other Income                                | -                               | -                              |
| <b>Total Revenue</b>                        | 301,244                         | 304,000                        |
| <b>Revenue Plus Beginning Fund Balance</b>  | 363,000                         | 168,882                        |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | 290,528                         | 278,198                        |
| 3100-3800 Employee Benefits                 | 119,071                         | 123,010                        |
| 4100-4700 Supplies                          | 62,757                          | 63,000                         |
| 5100-5800 Other Operating Costs             | 25,762                          |                                |
| 6100-6700 Capital Expenditures              | -                               | -                              |
| <b>Total Expenditures</b>                   | 498,118                         | 464,208                        |
| 7100-7900 Other Outgo                       | -                               | -                              |
| <b>Total Expenditures &amp; Other Outgo</b> | 498,118                         | 464,208                        |
| <b>Ending Fund Balance</b>                  | (135,118)                       | (295,326)                      |
| <i>Surplus/Deficit</i>                      | (196,874)                       | (160,208)                      |

# ANTELOPE VALLEY COLLEGE

## 2025- 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | -                               | -                              |
| <b>REVENUE</b>                              |                                 |                                |
| 8881 Local                                  | 260,000                         | 265,000                        |
| <b>Total Revenue</b>                        | 260,000                         | 265,000                        |
| <b>Revenue Plus Beginning Fund Balance</b>  | 260,000                         | 265,000                        |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | -                               | -                              |
| 3100-3800 Employee Benefits                 | -                               | -                              |
| 4100-4700 Supplies                          | 7,307                           | 15,000                         |
| 5100-5800 Other Operating Costs             | 252,693                         | 250,000                        |
| 6100-6700 Capital Expenditures              | -                               | -                              |
| <b>Total Expenditures</b>                   | 260,000                         | 265,000                        |
| 7100-7900 Other Outgo                       | -                               | -                              |
| <b>Total Expenditures &amp; Other Outgo</b> | 260,000                         | 265,000                        |
| <b>Ending Fund Balance</b>                  | -                               | -                              |

# ANTELOPE VALLEY COLLEGE 2025-26 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*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 374,244                         | 365,184                        |
| <b>REVENUE</b>                              | -                               |                                |
| 8884 Fees Collected                         | 40,082                          | 44,000                         |
| 8860 Interest                               | 1,061                           | 900                            |
| <b>Total Revenue</b>                        | 41,143                          | 44,900                         |
| <b>Revenue Plus Beginning Fund Balance</b>  | <b>415,387</b>                  | <b>410,084</b>                 |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | -                               | -                              |
| 3100-3800 Employee Benefits                 | -                               | -                              |
| 4100-4700 Supplies                          | 159                             | 6,000                          |
| 5100-5800 Other Operating Costs             | 50,044                          | 41,000                         |
| 6100-6700 Capital Expenditures              | -                               | -                              |
| <b>Total Expenditures</b>                   | 50,203                          | 47,000                         |
| 7100-7900 Other Outgo                       | -                               | 22,000                         |
| <b>Total Expenditures &amp; Other Outgo</b> | <b>50,203</b>                   | <b>69,000</b>                  |
| <b>Ending Fund Balance</b>                  | <b>365,184</b>                  | <b>341,084</b>                 |

# ANTELOPE VALLEY COLLEGE 2025 - 26 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*

|  |          |                            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|--|----------|----------------------------|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>              |          |                            | 1,374,532                       | 1,500,952                      |
| <b>REVENUE</b>                             |          |                            |                                 |                                |
| 8100-8200                                  | Federal  | Revenue                    | 40,465,253                      | 44,056,152                     |
| 8600-8700                                  | State    | Revenue                    | 13,446,872                      | 12,001,857                     |
| 8800                                       | Local    |                            | -                               | -                              |
| 8860                                       | Interest |                            | 160,000                         | 140,000                        |
| <b>Total Revenue</b>                       |          |                            | 54,072,125                      | 56,198,009                     |
| <b>Revenue Plus Beginning Fund Balance</b> |          |                            | 55,446,656                      | 57,698,961                     |
| <b>EXPENDITURES</b>                        |          |                            |                                 |                                |
| 32300                                      | Federal  | Pell Student Grants        | 34,872,371                      | 38,000,000                     |
| 32310                                      | Federal  | Stafford Loans             | 5,180,029                       | 5,373,000                      |
| 32320                                      | Federal  | SEOG                       | 556,750                         | 683,152                        |
| 32503                                      | State    | Emergency Fin Assist       | -                               | 167,561                        |
| 32600                                      | State    | CAL Grants                 | 5,409,182                       | 5,500,000                      |
| 32604                                      | State    | Student Success            | 7,574,872                       | 5,914,296                      |
| 32606                                      | State    | Early Action Emergency SFA | -                               | -                              |
| 32610                                      | State    | Chafee                     | 352,500                         | 420,000                        |
| <b>Total Expenditures</b>                  |          |                            | 53,945,705                      | 56,058,009                     |
| <b>Ending Fund Balance</b>                 |          |                            | 1,500,952                       | 1,640,952                      |

# ANTELOPE VALLEY COLLEGE 2025 - 26 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.*

|   | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Tentative<br>Budget |
|---|---------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>               | 37,167                          | 43,278                         |
| <b>REVENUE</b>                              |                                 |                                |
| 8677 State Revenue                          | 222,000                         | 240,000                        |
| 8800 Local                                  | 445,217                         | 437,468                        |
| 8860 Interest                               | 18                              | 18                             |
| <b>Total Revenue</b>                        | 667,235                         | 677,486                        |
| <b>Revenue Plus Beginning Fund Balance</b>  | 704,402                         | 720,764                        |
| <b>EXPENDITURES</b>                         |                                 |                                |
| 1100-1400 Academic Salaries                 | -                               | -                              |
| 2100-2400 Classified Salaries               | -                               | -                              |
| 3100-3800 Employee Benefits                 | -                               | -                              |
| 4100-4700 Supplies                          | -                               | -                              |
| 5100-5800 Other Operating Costs             | -                               | -                              |
| 6100-6700 Capital Expenditures              | -                               | -                              |
| <b>Total Expenditures</b>                   | -                               | -                              |
| 7100-7600 92004: Scholarships-Local         | 338,467                         | 338,468                        |
| 7100-7600 90304: Scholarshare-Local         | 16,517                          | -                              |
| 7100-7900 32902: Private Loans              | 85,579                          | 99,000                         |
| 7520 32903: Cal KIDS                        | 220,560                         | 240,000                        |
| <b>Total Other Outgo</b>                    | 661,124                         | 677,468                        |
| <b>Total Expenditures &amp; Other Outgo</b> | 661,124                         | 677,468                        |
| <b>Ending Fund Balance</b>                  | 43,278                          | 43,296                         |

# ANTELOPE VALLEY COLLEGE 2025-26 TENTATIVE BUDGET

| <b>California Community Colleges<br/>Gann Limit Worksheet<br/>Budget Year 2025-26</b>  |                           |             |                |
|--|---------------------------|-------------|----------------|
| DISTRICT:  | <b>ANTELOPE VALLEY</b>    |             |                |
| DATE:  | June 9, 2025              |             |                |
| <b>I. Appropriations Limit:</b>  |                           |             |                |
| A. Appropriations Limit  |                           |             | \$ 97,898,651  |
| B. Price Factor:   |                           | 1.0644      |                |
| C. Population factor:  |                           |             |                |
| 1 2023-24  | Second Period Actual FTES | 9,773.7100  |                |
| 2 2024-25  | Second Period Actual FTES | 10,765.1600 |                |
|  | Population Change Factor  | 1.1014      |                |
|  | ( C.2. divided by C.1.)   |             |                |
| D. Limit adjusted by inflation and population factors  |                           |             | \$ 114,769,541 |
| (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  |                           |             | \$ 114,769,541 |
| <b>II. Appropriations Subject to Limit</b>   |                           |             |                |
| A. State Aid <sup>1</sup>  |                           |             | \$ 93,268,410  |
| B. State Subventions <sup>2</sup>  |                           |             | 36,088         |
| C. Local Property taxes  |                           |             | 10,423,940     |
| D. Estimated excess Debt Service taxes   |                           |             |                |
| E. Estimated Parcel taxes, Square Foot taxes, etc.   |                           |             |                |
| F. Interest on proceeds of taxes   |                           |             |                |
| G. Less: Costs for Unreimbursed Mandates <sup>3</sup>  |                           |             | 216,019        |
| H. Appropriations Subject to Limit   |                           |             | \$ 103,512,419 |
| <b>Please contact Jubilee Smallwood, <a href="mailto:jsmallwood@cccco.edu">jsmallwood@cccco.edu</a>, for any instructions regarding the Gann Limit.</b>  |                           |             |                |
| <sup>1</sup> Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources. |                           |             |                |
| <sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...   |                           |             |                |
| <sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.  |                           |             |                |

**CALIFORNIA COMMUNITY COLLEGE**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

For Actual Year: 2024-2025

District ID: 64253

Name: Antelope Valley Community College

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