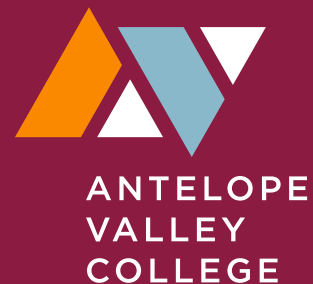


2025-2026  
**ADOPTED  
BUDGET**

September 8, 2025



The Commons | Antelope Valley College

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

## TABLE OF CONTENTS

Philosophy, Mission and Vision .....	3
History and Overview.....	4
2024-25 Unaudited Actuals.....	5
California 2025-26 Enacted State Budget.....	6
California Community Colleges 2025-26 Funding.....	7
AVC 2025-26 Adopted Budget Overview.....	15
Full Time Equivalent Students Trends & Projections.....	27
AVC 2025-26 Adopted Budget Summary.....	28
General Fund Summary (Fund 10 & 12).....	29
General Fund Detail (Fund 10 & 12).....	30
Unrestricted General Fund Summary (Fund 10).....	35
Unrestricted General Fund Detail (Fund 10).....	36
Restricted General Fund Summary (Fund 12 = Fund 13 + 14).....	39
Restricted General Fund Detail (Fund 12 = Fund 13 + 14).....	40
Capital Outlay Projects (Fund 41).....	44
Revenue Bond Construction (Fund 42).....	46
Bond Interest and Redemption (Fund 21).....	48
Child Development Center (Fund 33).....	49
Operations/Auxiliary Services (Fund 52).....	50
Parking Fund (Fund 32717) .....	51
Student Representation Fee (Fund 72) .....	52
Student Financial Aid Funds (Fund 74)....	53
Scholarship and Loan Trust Funds (Fund 75).....	54
GANN Appropriations Limit Worksheet.....	55
Education Protection Act.....	56

# **ANTELOPE VALLEY COLLEGE**

## **2025-26 ADOPTED 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.



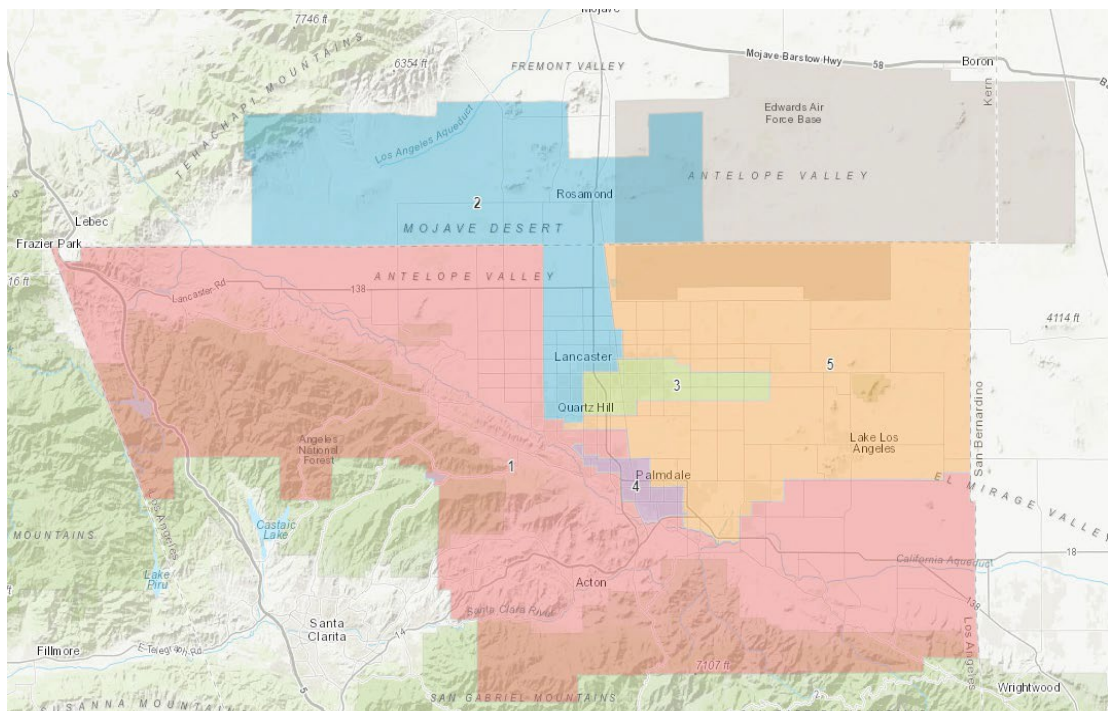
# ANTELOPE VALLEY COLLEGE 2025-26 ADOPTED BUDGET

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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.



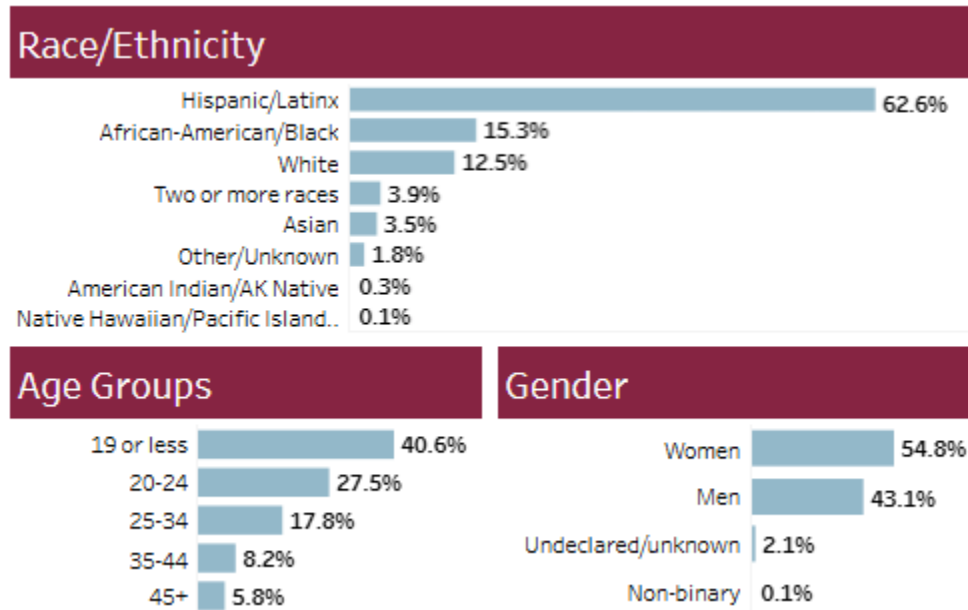
# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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AVC is committed to providing Service, Equity, Resources, Vision, and Education to support our students' success. AVC SERVES over 19,000 students, awarding over 4,000 certificates, associate degrees, and baccalaureate degrees in the 2024-25 academic year. Enrollment continues to increase with demographic trends reflecting the diverse population of the Antelope Valley.

### FALL 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 UNAUDITED 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 \$122,672,869. Expenditures totaled \$101,170,419 yielding an ending fund balance of \$91,301,379.

#### 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,

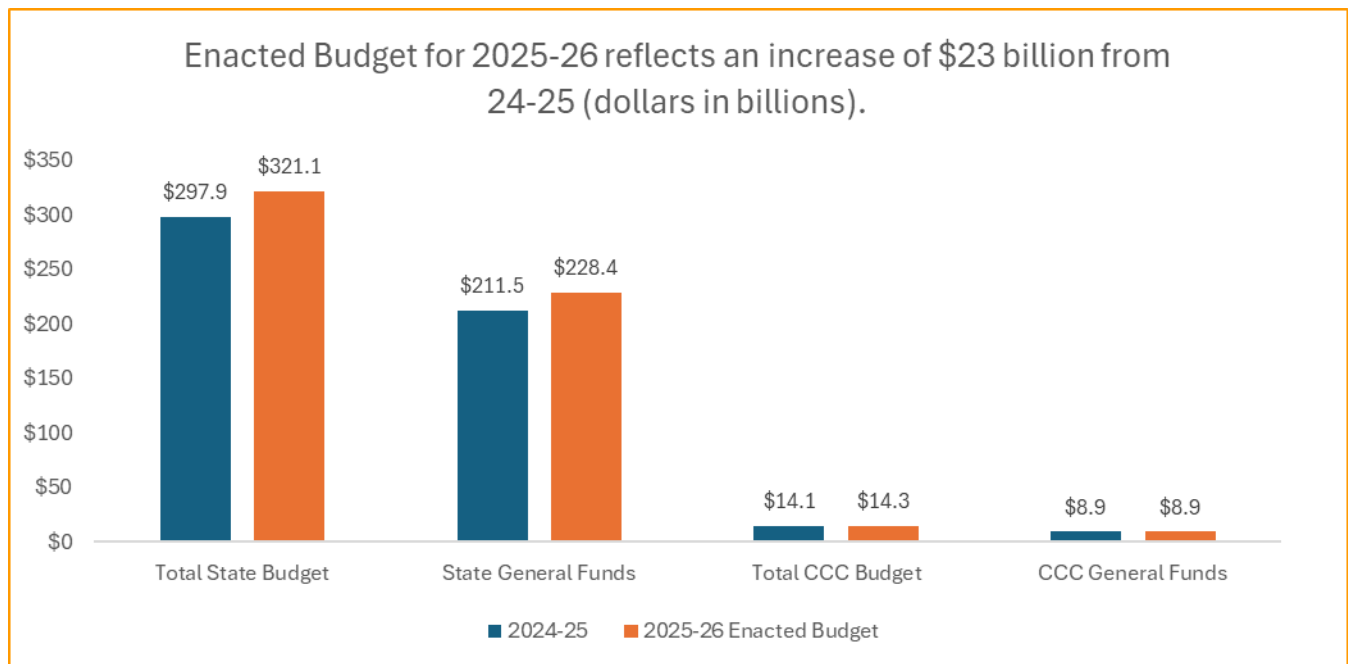
# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED 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 ENACTED STATE BUDGET

The California Governor signed the 2025-26 Budget Act on June 27, 2025. A joint analysis was issued on July 9<sup>th</sup> 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 State's total budgeted expenditures for 2025-26 are 7.8% higher than the 2024-25 enacted budget.



### Revenue Outlook

The 2025 Budget Act reflects reduced revenue expectations related to stock market volatility and the impact of tariffs, and significant increases in state costs for certain programs. The updated projections indicate the need to address an additional deficit of about \$12 billion over the approximate \$30 million anticipated earlier. The budget shortfall is addressed through a combination of program reductions, revenues and borrowing, fund shifts and deferrals. Withdrawals from the Budget Stabilization Account, also known as the “rainy day fund,” and the Public School System Stabilization Account are also planned to help address the deficit.

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

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## **CALIFORNIA COMMUNITY COLLEGES 2025-26 FUNDING**

### Overview

The 2025-26 enacted budget for the California Community Colleges reflects overall funding that is slightly higher than 2024-25 levels. It focuses on maintaining stability, while providing more growth than usual as well as several one-time investments to advance the implementation of the Master Plan for Career Education. Key investments include:

- \$217.4 million ongoing to support a 2.3% cost-of-living adjustment (COLA) apportionments.
- An additional \$26.8 million for COLAs and adjustments to certain categorical programs.
- \$140 million to fund 2.35% enrollment growth across the 2024-25 and 2025-26 budget years.
- \$12 million one-time for the creation of a Common Cloud Data Platform to integrate statewide reporting tools to improve data sharing and analysis across the community college system.
- \$10 million ongoing to the Rising Scholar Network, to increase the total annual support of justice-involved students to \$35 million.
- \$5 million ongoing and \$15 million one-time for the development of systemwide processes facilitating efforts to promote and support credit for prior learning opportunities.
- \$25 million one-time to establish the California Career Passport Program, providing individuals with a secure digital tool that integrates with employer-based hiring systems.
- \$6.6 million one-time to maintain the full \$12 million investment in e-Transcript implementation intended in the 2024-25 State Budget.
- A \$60 million one-time Student Support Block Grant to provide basic needs to students. Each district will receive \$150,000 plus an allocation of the remaining funds.
- \$20 million one-time student emergency financial assistance grants allocated to colleges based on their share of California Dream Act Applications filers who also received a Cal Grant.
- \$15 million one-time to assist Dreamer Resource Liaisons in their student support and distribution of emergency financial assistance to eligible students.
- \$5.1 million one-time for financial aid outreach through community based organizations.
- \$10 million one-time for the California Firefighter Joint Apprenticeship Council to conduct Emergency Medical Technician and Paramedic Pre-apprenticeship Training Academies.
- \$60 million of Strong Workforce Program earmarked as the second of a five year planned effort to expand the nursing program.
- The third and final allocation of \$10 million for the LGBTQ+ student support pilot program.
- \$68.5 million one-time capital outlay funding from Proposition 51 and Proposition 2 to support selected capital projects.
- Pending legislation, placeholder funding is marked to facilitate intersegmental coordination aligned with regional workforce demands through the establishment of an Education and Workforce Development Coordination Council and support of career technical education efforts.

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

### Proposition 98 Minimum Guarantee

The minimum guarantee for 2025-26 is now estimated at \$114.6 billion, about 4% lower than 2024-25. The \$1.9 million shortfall is scheduled as a “settle up” payment in a future year. To address current expectations for Proposition 98 as it relates to community colleges, the 2025 Budget Act does the following:

- Defers \$408.4 million from the SCFF for 2025-26 to 2026-27.
- Withdrawals over \$49 million from the Public School System Stabilization Account.
- Funds transitional kindergarten expansion outside of the Proposition 98 “split” beginning in 2025-26

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

Source	2023-24	2024-25	2025-26	Change from 2024-25	
				\$	%
General Fund	\$7,345	\$9,242	\$8,471	-\$771	-8.3%
Local property tax	\$4,135	\$4,232	\$4,438	\$206	4.9%
Totals	\$11,480	\$13,474	\$12,909	-\$565	-4.2%

<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) 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 2021 enacted hold harmless protection was based on 2017-18 TCR and expired at the end of 2024-25. The College’s 2024-25 calculated SCFF revenue will become the new funding floor and unlike the previous provision will not be subject to COLA. Therefore, the College’s hold harmless amount will not grow.

### Funding Adjustments

California Community Colleges will receive \$577 million in ongoing funding and base adjustments. This includes an increase of nearly \$140 million ongoing to fund 2.35% enrollment growth in 2024-25 and 2025-26 and \$217.5 million ongoing to support a COLA of 2.3% for apportionments. \$183 million is provided for one-time programs and initiatives.



# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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

Program Areas	Change
<b>POLICY ADJUSTMENTS</b>	
<b>Ongoing (Propositions 98)</b>	
SCFF COLA (2.3%)	\$217.44
SCFF Growth 2024-25	\$100.00
SCFF Growth 2025-26	\$39.98
Provide 2.3% COLA for Adult Ed	\$15.02
Expand Rising Scholars Network	\$10.00
Expand Credit for Prior Learning	\$5.00
Provide 2.3% COLA for Extended Opportunity Programs & Services (EOPS)	\$4.26
Provide 2.3% COLA for Disabled Student Programs and Services (DSPS)	\$4.02
Adjustments for financial aid administration	\$3.31
Provide 2.3% COLA for CalWORKs student services	\$1.28
Provide 2.3% COLA for Apprenticeship (community college districts RSI)	\$0.93
Provide 2.3% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.78
Provide 2.3% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$0.36
Provide 2.3% COLA for Childcare tax bailout	\$0.10
Lease revenue debt service adjustments	-\$0.03
Decrease in available funds from Equal Opportunity Fund	-\$1.11
<b>Subtotal Ongoing Policy Adjustments</b>	<b>\$401.34</b>
<b>One-Time (Proposition 98)</b>	
Student Support Block Grant	\$60.00
Career Passports Initiative	\$25.00
Emergency financial aid	\$20.00
Dreamer Resource Liaisons	\$15.00
Expand Credit for Prior Learning	\$15.00
Systemwide Common Cloud Data Platform	\$12.00
California Healthy School Food Pathway Program	\$10.00
Emergency Medical Technician and Paramedic Preapprenticeship Training Academies	\$10.00
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	\$6.33
Financial aid community outreach	\$5.10
Workforce recovery career education in Los Angeles region	\$5.00
Santa Rose Junior College Fire Academy Tower	\$0.13
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$183.56</b>
<b>TECHNICAL ADJUSTMENTS</b>	
Student Centered Funding Formula (SCFF) Technical Adjustments	\$176.14
<b>Subtotal Technical Adjustment</b>	<b>\$176.14</b>
<b>TOTAL CHANGES</b>	<b>\$761.04</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

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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

### 2025-26 Student Centered Funding Formula Rates (rounded)

Allocations	Rates		Change from 2024-25	
	2024-25	2025-26	\$	%
Base Credit	\$5,294	\$5,416	\$122	2.30%
Incarcerated Credit	7,425	7,595	171	2.30%
Special Admit Credit	7,425	7,595	171	2.30%
CDCP	7,425	7,595	171	2.30%
Noncredit	4,465	4,567	103	2.30%
Supplemental Point Value	1,252	1,281	29	2.30%
Student Success Main Point Value	738	755	17	2.30%
Student Success Equity Point	186	190	4	2.30%
<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	11,096,910	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%

Local assistance funding by program for the current and budget years is outlined in the following table. Most categorical programs received level or workload-based funding with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to revised estimates of underlying factors.

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$9,571.33	\$10,004.89	\$433.56	4.53%	25-26 adjusted for COA, growth, and other base adjustments
Adult Education Program - Main <sup>b</sup>	\$659.14	\$674.16	\$15.02	2.30%	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 RSI)	\$34.69	\$35.62	\$0.93	2.69%	COLA

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
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
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%	
Economic and Workforce Development	\$22.93	\$22.93	\$0.00	0.00%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	\$20.56	\$20.56	\$0.00	0.00%	
California Virtual Campus	\$20.00	\$20.00	\$0.00	0.00%	
California Online Community College (Calbright College)	\$15.00	\$15.00	\$0.00	0.00%	
Nursing Program Support	\$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	-8.02%	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%	
Classified Employee Summer Assistance Program	\$10.00	\$10.00	\$0.00	0.00%	

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Immigrant legal services through CDSS	\$10.00	\$10.00	\$0.00	0.00%	
Umoja	\$9.18	\$9.18	\$0.00	0.00%	
AANHPI Student Achievement Program	\$8.00	\$8.00	\$0.00	0.00%	
Foster Care Education Program	\$6.15	\$6.15	\$0.00	0.00%	
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 - Textbooks/Digital Course Content	\$3.00	\$3.00	\$0.00	0.00%	
Student housing lease revenue bond payments	\$0.00	\$2.47	\$2.47	N/A	Lease revenue debt service for 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 Universities (HBCU) Transfer Pathway project	\$1.38	\$1.38	\$0.00	0.00%	
African American Male Education Network and Development (A2MEND)	\$1.10	\$1.10	\$0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	\$0.70	\$0.70	\$0.00	0.00%	
FCMAT	\$0.77	\$0.77	\$0.00	0.00%	
<b>TOTAL</b>	<b>\$13,106.22</b>	<b>\$13,586.17</b>	<b>\$479.95</b>	<b>3.66%</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 ADOPTED BUDGET

The table below displays 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 Revised	2025-26 Enacted	Explanation of Change
Student Support Block Grant	\$0.0	\$60.0	Adds one-time funds
Career Passports Program	0.0	25.0	Adds one-time funds
Emergency financial aid assistance	0.0	20.0	Additional one-time funds added (provided for FAFSA delay in 2024-25)
Dreamer Resource Liaisons	0.0	15.0	Adds one-time funds
Scale up for 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
Property tax backfill for colleges impacted by Los Angeles wildfires	0.0	11.9	Additional one-time funds added
California Healthy School Food Pathway Program	0.0	10.0	Allocation of one-time funds from 2022 Budget Act
LGBTQ+ Student Support	10.0	10.0	Third and final year of one-time funds from 2023 Budget Act
Emergency Medical Technician and Paramedic Preapprenticeship Training	0.0	10.0	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
Reimburse apprenticeship shortfalls from 202	0.0	6.3	Adds one-time funds
Financial aid community outreach	0.0	5.1	Adds one-time funds
Los Angeles region workforce recovery career education	0.0	5.0	Adds one-time funds
Santa Rose Junior College Fire Academy Tower	0.0	0.1	Adds one-time funds
<b>Totals</b>	<b>\$21.40</b>	<b>\$211.86</b>	

### Capital Outlay

The 2025-26 enacted budget includes \$68.5 million in capital outlay funding from Propositions 51 and 2. 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 funds to cover the lease revenue debt service for selected community college housing projects have been shifted to non-Proposition 98 resources.

### Proposed Capital Outlay Projects

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

District, College	Project	2025-26 State Cost	2025-26 Total Costs	All Years State Cost	All Years 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 ADOPTED BUDGET

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### AVC 2025-26 ADOPTED BUDGET OVERVIEW

The 2025-26 Adopted Budget includes estimates for the following:

1. General Unrestricted Fund (Fund 10)
2. General Restricted Fund (Fund 13 & 14)
3. Capital Outlay Fund (Fund 41)
4. Revenue Bond Construction Fund (42)
5. Bond Interest and Redemption Fund (Fund 21)
6. Child Development Center (Fund 33)
7. Enterprise Operations/Auxiliary Services (Fund 52)
8. Parking Fund (Fund 32717)
9. Student Representative Fees (Fund 72)
10. Student Financial Aid (Funds 74)
11. 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 \$16.90/hour.

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED 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:

<b>Service</b>	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.
<b>Equity</b>	Strategic Goal 2-Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus.
<b>Resources</b>	Strategic Goal 3-Resources: Increase student awareness about campus resources.
<b>Vision</b>	Strategic Goal 4-Vision: Be more future-thinking, agile, innovative, and proactive.
<b>Education</b>	Strategic Goal 5-Education: Expand offerings and more effective course scheduling.
<b>Success</b>	Strategic Goal 6-Success: Boost success rates by prioritizing the student experience.

### Budget Development Timeline

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

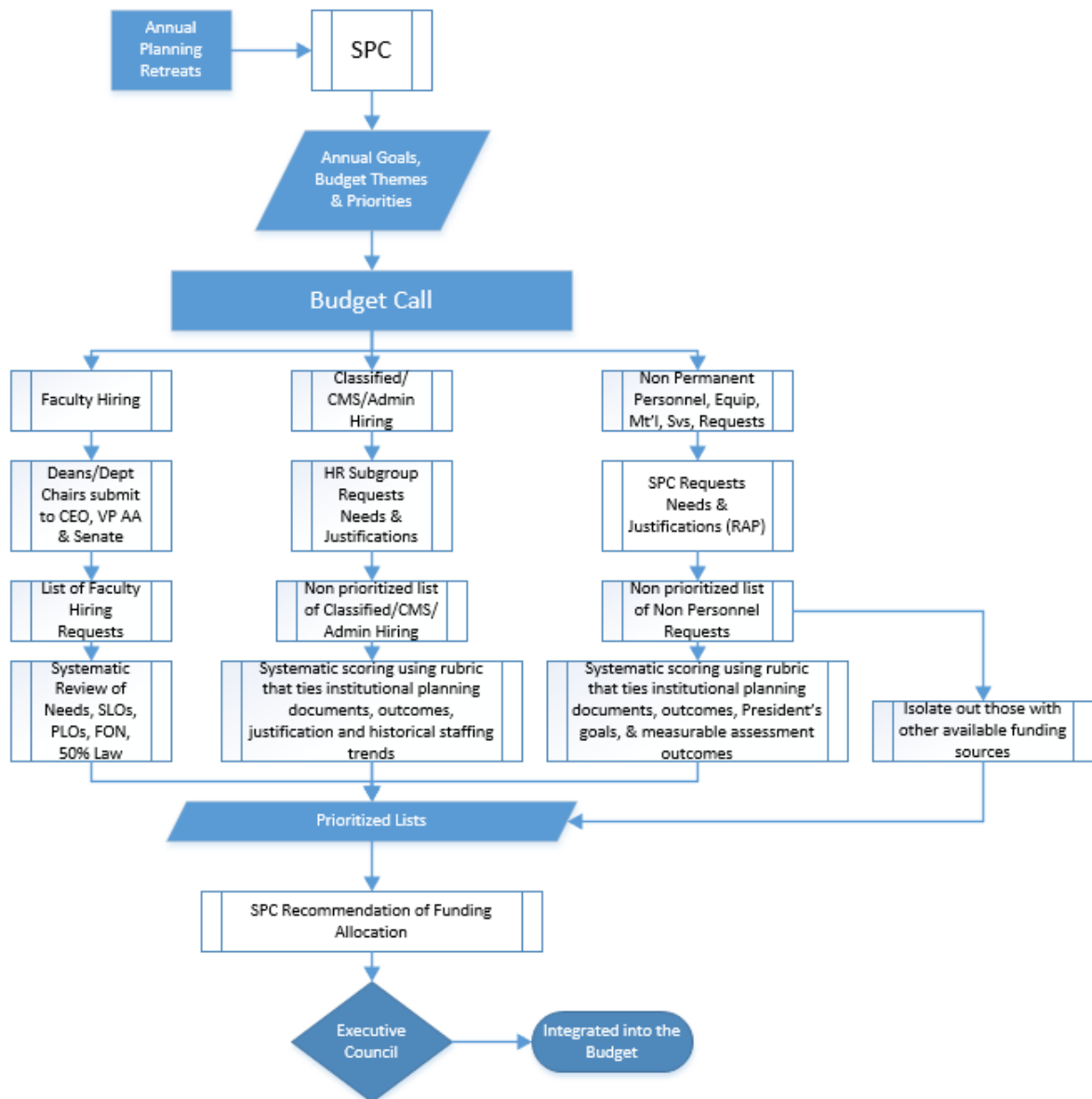
# ANTELOPE VALLEY COLLEGE 2025-26 ADOPTED BUDGET

Chancellor's Office

December

Submit audit report of prior year financials to Chancellor's office

## 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

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

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the College, there were three areas that required additional focus. The ESP/Strategic Goals were prioritized and then reviewed in a campus wide planning retreat. There was emphasis placed on:

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

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

### 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 (full time faculty have 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 2025-26 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



# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

### 2025-26 Resource Allocation: Classified & Confidential, Management & Supervisory Positions

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

### AVC Positions Prioritization Rubric Fiscal Year 2025-2026

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

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

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

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

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2025-26 Staffing Support	Ranking based on 2024-25 positions filled	Max 10 Points: <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 Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> <li>10 Pts: Ranked 1</li> <li>8 Pts: Ranked 2</li> <li>6 Pts: Ranked 3</li> <li>3 Pts: Ranked 4</li> <li>0 Pts: Ranked 5 or higher</li> </ul>	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> <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 Regulatory, Service or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: <ul style="list-style-type: none"> <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 ADOPTED BUDGET

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Determination for recruitment was made based on operational realities and these strategic priorities:

1. Increase enrollment by 10%
2. Increase FTES by 10%
3. Efficiency and effectiveness of service to students to promote retention
4. Impacts on the 50% rule

2025-26 HR SUBGROUP PRIORITIZATION	TOTAL	RANK
<b>CLASSIFIED</b>		
Instructional Assistant , Fire Technology - Health & Safety Sciences	373	2
Instructional Assistant CTE (increase to 12 months) - Automotive	350	3
Clerical Assistant II - Kinesiology	338	6
<b>CLASSIFIED RESTRICTED</b>		
Program Specialist - Basic Needs	342	1
Program Specialist - Housing	321	2
Clerical Assistant II - Office of Students with Disabilities	310	4
Clerical Assistant III - Office of Academic Affairs	230	6
Program Specialist - Equity and Student Achievement (1 of 2)	223	7
Program Specialist – Equity and Student Achievement (2 of 2)	192	8
<b>CMSA</b>		
Financial Aid Manager – Financial Aid	375	1
<b>CMSA RESTRICTED</b>		
Project Supervisor – Basic Needs	301	1

# **ANTELOPE VALLEY COLLEGE**

## **2025-26 ADOPTED 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 ADOPTED BUDGET

The SPC requested resource allocation proposals for academic and operational requests and used 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: 0 points: No demonstrated need supported by PR/APA 15 Points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	30
Section II: Alignment with Annual Institutional Goals	-Strategic Planning Goals	Max 30 Points: Sum the points for all institutional goals that the request supports 10 points: Strategic Goal 1- Service: Realign college policies, practices, and processes to remove barriers and to become more effective, efficient, and responsive to students, employees, and the community. 10 points: Strategic Goal 2- Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus. 10 points: Strategic Goal 6- Success: Boost success rates by prioritizing the student experience.	30
Section III: Alignment with President's goals	-2024-2025 President's Goals	Max 20 Points: 0 points: if it does not support any of the goals 10 Points: if it supports some of the goals 20 points: if it supports most of the goals *1. Increase Enrollment and FTES, Support Programmatic Growth and Improvement (Strategic Priority 1, AVC SERVES 1, 2, 6) *2. Update Board Policies and Procedures ensuring they reflect Mission, Vision, and Values of Antelope Valley College (Strategic Priority 2, AVC SERVES 1-6) *3. Community Interactions (Strategic Priority 3, AVC SERVES 1-6) *4. Workforce Development (Strategic Priority 4, AVC SERVES 2-5) *5. Personal and Professional Growth and Development	20
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	Max 20 Points: 0 points: No Outcomes 10 Points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	20

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

The following is a report for non-staffing requests which will be reviewed for funding following approval of the 2025-26 Adopted Budget.

Dept/Division	Priority	Description	Amount	Org	Account	Program	Score
Health & Safety		Accreditation and Certification Fees for the Fire Academy	0 (OT)/ 23,000 (OG)	12055	5320	213350	917
Arts & Humanities	3	Promotional Materials	4,000 (OT)/ 3,800 (OG)	12201	4500	601000	905
Mathematics, Science, & Engineering	1	This request is to update the equipment in the planetarium that is now over a decade old.	250,000 (OT)/ 0 (OG)	12360	6400	190100	868
Arts & Humanities	4	Money for Student Trips	5,000 (OT)/ 5,000 (OG)	12201	5200	601000	860
Language and Communication Arts	2	Video and audio materials for Speech Lab	20,000 (OT)/ 20,000 (OG)	12105	4361	150600	839
Risk Management		Emergency Preparedness Equipment and Supplies	20,000 (OT)/ NA (OG)	11031	4500	679900	834
Office of Equity & Achievement	3	Short Term Hourly- Tutorial Specialist	0 (OT)/ 26,489 (OG)	12720	2330	611000	782
Language and Communication Arts	1	GoReact Subscription for Deaf Studies Program	32,000 (OT)/ 32,000 (OG)	12105	5310	85000	779
Arts & Humanities	2	Install Smart Classroom to PA109	20,000 (OT)/ 20,000 (OG)	12205	4361	110070	765
Risk Management		Swing Gates for Campus Entrances	99,000 (OT)/ NA (OG)	11031	6100	679900	749
Arts & Humanities	1	Student Workers	48,000 (OT)/ 0 (OG)	12205	2402	100100	745
Facilities Services		Additional equipment needed for Grounds to maintain all District property	181,787(OT)/ 0 (OG)	14505	6400	655000	670
Office of Equity & Achievement	6	Short Term Hourly- Tutorial Specialist	0 (OT)/ 26,489 (OG)	12720	2330	611000	667
Office of Equity & Achievement	3	2 Short-Term Hourly Coordinators	NA (OT)/ 201,961 (OG)	62462	2320	602050	667
Risk Management		District Vehicle Dashcam/GPS Systems	10,000 (OT)/ NA (OG)	11032	4561	673000	659



# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

Dept/Division	Priority	Description	Amount	Org	Account	Program	Score
Office of Equity & Achievement	2	Short Term Hourly- Clerical Assistant III	0 (OT)/ 23,784 (OG)	12720	2330	611000	649
Office of Equity & Achievement	8	16 Student Workers	NA (OT)/ 160,000 (OG)	62462	2302	602050	649
IERP / Library Services		Sustainable funding to refresh, obtain new technical equipment	65,000 (OT)/ 50,000 (OG)	12710	4562	612000	637
Office of Equity & Achievement	10	Dedicated space renovation including gender-neutral restroom facilities and program space enhancement	50,000 (OT)/ 0 (OG)	62469	5100	602050	623
Office of Equity & Achievement	16	Books HELP continuing to function as the book and resource lending program.	300,000 (OT)/ 100,000 (OG)	62462	4200	602050	608
Office of Equity & Achievement	13	Campuswide Data Summits	NA (OT)/ 42,000 (OG)	62462	4500	602050	592
Language and Communication Arts	3	Outreach and Marketing Materials such as AVC Merch for Communication Studies Day and the Majors Fair	10,000 (OT)/ 10,000 (OG)	12101	4500	150600	574
Office of Equity & Achievement	4	1 Short-Term Hourly Specialist	NA (OT)/ 78,484 (OG)	62462	2320	602050	574
IERP / Library Services	4	Budget for Short-Term Hourly	39,000 (OT)/ 4,000 (OG)	12710	4562	612000	573
IERP / Library Services	2	Precision Campus	40,000 (OT)/ 0 (OG)	11100	5310	660000	554
IERP / Library Services	7	Benchmarking Surveys	25,000 (OT)/ 25,000 (OG)	11100	5310	660000	547
Office of Equity & Achievement	12	1 Short-Term hourly Accounting Assistant III	NA (OT)/ 87,500 (OG)	62462	2100	602050	534

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

Dept/Division	Priority	Description	Amount	Org	Account	Program	Score
Office of Equity & Achievement	7	Short Term Hourly- Tutorial Specialist	0 (OT)/ 26,489 (OG)	1272	0 23	30 611	533
Office of Equity & Achievement	5	1 Short-Term Hourly Specialist	NA (OT)/ 78,484 (OG)	62462	2320	602050	524
Office of Equity & Achievement	14	Enhancement of technology	15,000 (OT)/ 0 (OG)	62462	4562	602050	504
Office of Equity & Achievement	18	Provide training for relevant teaching methods for Umoja-fied courses.	0 (OT)/ 10,000 (OG)	62512	5200	602050	488
Office of Equity & Achievement	15	Increase funding for student basic needs support in Puente.	0 (OT)/ 10,000 (OG)	62462	4710	602050	473
Office of Equity & Achievement	17	Enrollment Management Academy Implementation	95,000 (OT)/ NA (OG)	62462	5100	602050	473
Office of Academic Affairs	1	Hourly Administrative Classified staff	45,000 (OT)/ 0 (OG)	12000	2320	660000	464
IERP / Library Services	3	Professional Development	4,000 (OT)/ 6,000 (OG)	11100	5310	660000	457
IERP / Library Services	1	Invoke Learning	55,000 (OT)/ 0 (OG)	1110	531	66000	449
IERP / Library Services	6	Improved Furnishing for Palmdale Center Library	25,000 (OT)/ 25,000 (OG)	12710	4562	612000	443
Office of Equity & Achievement	9	1 Short-Term Hourly Technical Analyst	NA (OT)/ 108,518 (OG)	62462	2100	602050	429
IERP / Library Services	8	Increased Budget for the Library Student workers	65,000 (OT)/ 24,000 (OG)	12710	4562	612000	408
Kinesiology & Athletics	1	Funding for STH Clerical Assistant II	20,000 (OT)/ N/A (OG)	12401	2320	696011	350

# **ANTELOPE VALLEY COLLEGE**

## **2025-26 ADOPTED BUDGET**

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### 2025-26 AVC Adopted Budget Assumptions

AVC's Adopted Budget was developed using assumptions in the State's 2025-26 enacted budget.

#### Revenue Assumptions:

- Student Centered Funding Formula (SCFF) is based on prior year SCFF stability  
Total Computational Revenue (TCR) + COLA
- SCFF COLA - 2.30%
- Growth Funding – 2.35% (over 2024-25 and 2025-26)
- FTES – 11,275 (2024-25 P3) and 11,145 (2025-26 is net of FTE shifted to 2024-25)
- TCR deficit – 2.50%

#### Expenditure Budget Assumptions:

- Step & column increases
- Vacancies are included in the budget
- Current employer pension contribution pension rates
  - CalPERS – Down from 27.05% in 2024-25 to 26.81% in 2025-26
  - CalSTRS – No change. Remains at 19.10% in 2025-26
- California CPI – 3.1%
- Inflationary factor of 3.0% for most supplies and 5.0% for most operating expenses
- Unemployment Insurance Rate – 0.05%
- Resource allocation funding
- Long term commitments
- On-going college obligations

### Education Projection Act

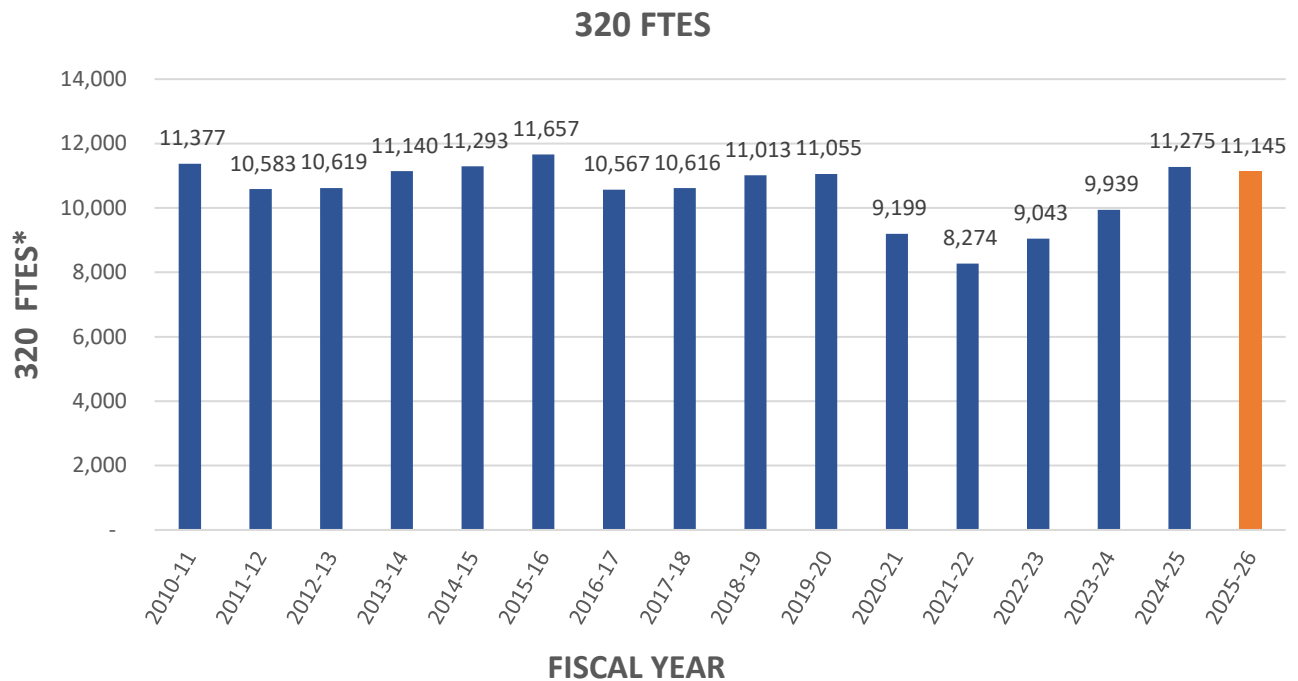
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250,000 from 2012-2018. In November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

## FULL-TIME EQUIVALENT STUDENTS (FTES) TRENDS AND PROJECTIONS

Fiscal Year	320 FTES*	% Change From Prior Year	Funded FTES
2015-16	11,657	3%	11,657
2016-17	10,567	-9%	10,567
2017-18	10,616	0%	10,616
2018-19	11,013	4%	10,789
2019-20	11,055	0%	10,858
2020-21	9,199	-17%	11,067
2021-22	8,274	-10%	11,164
2022-23	9,043	9%	11,164
2023-24	9,939	10%	10,905
2024-25	11,275	13%	10,724
2025-26**	11,145	-1%	



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

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

2024-25 UNAUDITED 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	122,672,869	101,170,419	21,502,450	91,301,379	(47,213,938)	44,087,441	47.1%	40.79%
12 (13 & 14)	Restricted	3,518,436	28,766,554	27,315,534	1,451,020	4,969,456				11.01%
21	Bond Interest & Redemption	16,261,571	22,226,970	20,451,124	1,775,846	18,037,417				8.25%
33	Child Development Center	299,566	860,187	769,651	90,536	390,102				0.31%
41	Capital Outlay Fund	27,488,599	4,189,196	5,787,864	(1,598,668)	25,889,931				2.33%
42	Revenue Bond Construction	64,178,014	51,831,200	35,678,094	16,153,106	80,331,120				14.38%
52	Cafeteria	61,756	485,976	496,086	(10,109)	51,647				0.20%
72	Student Rep	374,244	41,063	63,681	(22,618)	351,626				0.03%
74	Financial Aid	1,374,532	55,901,319	55,636,525	264,794	1,639,326				22.43%
75	Scholarships & Loan	37,167	668,543	668,511	32	37,198				0.27%
Antelope Valley College Estimated Actuals		183,392,814	287,643,877	248,037,489	39,606,388	222,999,202				100.00%

2025-26 ADOPTED 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	91,301,379	123,499,117	118,480,210	5,018,908	96,320,287	(57,167,114)	39,153,173	38.7%	38.9%
12 (13 & 14)	Restricted	4,969,456	54,529,299	54,714,780	(185,481)	4,783,974				17.9%
21	Bond Interest & Redemption	18,037,417	19,885,547	21,059,070	(1,173,523)	16,863,894				6.9%
33	Child Development Center	390,102	1,400,279	1,311,609	88,670	478,772				0.4%
41	Capital Outlay Fund	25,889,931	3,768,394	6,573,617	(2,805,223)	23,084,708				2.2%
42	Revenue Bond Construction	80,331,120	2,193,998	45,234,833	(43,040,835)	37,290,285				14.8%
52	Cafeteria	51,647	503,000	502,010	990	52,637				0.2%
72	Student Rep	351,626	44,900	69,000	(24,100)	327,526				0.0%
74	Financial Aid	1,639,326	55,944,199	56,208,597	(264,398)	1,374,928				18.4%
75	Scholarships & Loan	37,198	697,486	697,468	18	37,216				0.2%
Antelope Valley College Budget		222,999,201	262,466,220	304,851,194	(42,384,974)	180,614,227				100.0%

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND SUMMARY

#### Fund 10: Unrestricted and Fund 12 (13 & 14): Restricted

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	73,317,365	96,270,835
<b>REVENUE</b>		
8100-8200 Federal	9,522,118	10,577,002
8600-8700 State	122,140,454	146,598,887
8800-8900 Local	19,776,851	20,852,527
<b>Total Revenue</b>	<b>151,439,423</b>	<b>178,028,417</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>224,756,788</b>	<b>274,299,252</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	45,234,779	47,426,897
2100-2400 Classified Salaries	27,066,403	30,219,876
3100-3800 Benefits	28,120,963	32,591,855
4100-4700 Supplies	3,977,085	9,768,870
5100-5800 Other Operating Costs	18,470,036	28,514,502
6100-6700 Capital Expenditures	2,095,178	2,333,042
<b>Total Expenditures</b>	<b>124,964,444</b>	<b>150,855,042</b>
7100-7900 Other Outgo	3,521,509	22,339,948
<b>Total Expenditures &amp; Other Outgo</b>	<b>128,485,953</b>	<b>173,194,990</b>
<i>Ending Fund Balance</i>	96,270,835	101,104,262
<b>Surplus/Deficit</b>	<b>22,953,470</b>	<b>4,833,427</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND DETAIL

#### Fund 10: Unrestricted and Fund 13 & 14: Restricted

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>REVENUE</b>		
<b>FEDERAL REVENUE</b>		
8100 Federal Revenue	-	-
8115 POP THE CAP	13,490	117,261
8116 NSF - Bees Sub-Award	26,635	14,035
8121 Federal College Work Study	640,080	733,934
8122 FISAP Admin	5,918	359,902
8125 ARP HEERF III	-	-
8127 ARP HEERF III MSI	-	-
8135 Teacher Acceleration Preparation Program	489,085	1,246,925
8140 Tanf - Federal (50%)	131,190	117,642
8159 PELL Admin. Allowance	-	129,352
8160 Veteran's Education	4,896	4,896
8170 Vocation Technical Education	770,262	788,042
8182 Title V Cooperative	-	-
8183 Air Force Research Lab	-	-
8184 Title V Data Science	834,049	1,369,073
8190 Other Federal Revenue	5,613,382	5,228,862
8193 Foster Parenting - Federal	46,570	42,838
8201 Title V Second Year Experience	179,469	-
8203 Trio Grant	332,235	-
8260 Interest Income - Fed	402,782	392,165
8290 Misc Federal Income	32,076	32,076
<b>TOTAL FEDERAL REVENUE</b>	<b>9,522,118</b>	<b>10,577,002</b>



# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND DETAIL

continued

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>STATE REVENUE</b>		
8600 State Revenues	2,914,910	10,989,186
8603 Campus Safety & Sexual Assault	-	-
8605 Financial Aid Technology	59,074	96,403
8606 Mental Health Support	319,331	962,151
8610 General Apportionments	74,218,459	74,834,411
8611 Basic Skills	557,499	1,407,994
8612 Calif Apprenticeship Initiative CAI	-	-
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8615 Enrollment Fee Financial Asst.	151,667	150,859
8616 BFAP Administration	836,542	705,097
8618 California College Promise	620,130	1,637,731
8622 Veteran's Resource Center	226,645	271,095
8623 Guided Pathways	190,884	395,106
8624 EOPS	1,980,348	2,079,354
8625 CARE	605,106	698,381
8626 Disabled Student Progr Svcs	1,460,438	2,267,395
8627 CalWorks	822,018	1,309,242
8628 Student Success & Support (SSSP) Credit	3,661,757	4,326,759
8630 Education Protection Account (EPA)	18,039,394	18,394,178
8631 DPSS CalWorks	185,987	236,390
8632 Strong Workforce Development 60% District Share	1,686,092	3,020,606
8635 Nursing Enrollment	60,875	257,494
8637 Strong Workforce Development 40% Region Share	1,157,658	1,787,075
8638 Student Equity	1,918,380	2,847,402
8640 Tanf - State (50%)	-	-
8641 Job Developer	45,597	347,412
8644 Quality Improvement Grant	11,617	7,000
8646 Classified Professional Development	-	50,763
8647 Rapid Rehousing	121,304	3,563,240
8648 Cal Fresh	2,985	3,530
8655 Instructional Block Grant	-	60,655
8657 Staff Diversity	165,955	517,887
8660 Interest	-	-
8662 Cal OES State PPE	-	-
8663 Foster Parent Training Program - State	95,471	86,767
8666 Undocumented Resources Liaisons	50,457	177,597
8668 CA Prison Incarcerated Students	6,779	20,000
8670 State Tax Subventions	34,282	34,282
8671 Basic Needs Centers	650,523	1,754,720
8672 Homowners Tax Relief	-	-
8673 Library Services Platform	-	11,743
8674 Rising Scholars Network	390,129	179,819
8675 LGBTQ+	16,688	339,182
8676 College & Career Access Pathways	-	1,006
8678 Economic & Workforce Development	167,240	392,756
8679 Learning-Aligned Employment Program	-	-
8681 State Lottery Proceeds - Reg	1,733,411	2,168,791
8682 State Lottery Proceeds-Prop 20	1,102,445	1,936,005
8685 Mandated Cost Reimbursement	385,608	390,997
8687 Puente Program	40,960	265,115
8688 Retention & Enrollment Outreach	626,816	1,074,224
8690 Other State Revenue	2,899,518	2,606,390
8691 Adjunct Faculty Parity	285,274	250,065
8692 Adjunct Office Hours	114,178	114,178
8693 Adjunct Health Costs	38,128	38,128
8697 Culturally Competent Faculty	-	50,434
<b>TOTAL STATE REVENUE</b>	<b>122,140,454</b>	<b>146,598,887</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND DETAIL

continued

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>LOCAL REVENUE</b>			
8809	Kaiser Sim Collaboration	-	-
8811	Tax Allocation, Secured Roll	8,902,675	8,902,675
8812	Tax Allocation, Supp. Roll	153,131	153,131
8813	Tax Allocation, Unsecured Roll	240,167	240,167
8816	Prior Years Taxes	61,891	61,891
8818	Delinq Taxes (Redevelop Apport. Offset)	87,857	87,858
8819	AB1290 (Redevelopment Apport. Offset)	1,003,406	1,003,406
8832	SOAR/Other Fee Waivers Conta Acct	(630,833)	(630,833)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(7,609)	(5,970)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	20,000	10,000
8860	Interest and Investment Income	3,790,748	2,400,000
8861	Unallocated Interest	-	-
8862	Youth Apprenticeship	-	55,542
8866	Prior Year Recovery	53,715	-
8868	Bachelor's Degree Pilot Program Tuition	85,176	85,176
8872	Community Service & CCD Classes	21,683	-
8873	BOGG Fee - Waiver Contra Account	(9,522,127)	(9,522,127)
8874	Enrollment	12,812,610	12,815,692
8876	Student Health Services	515,956	2,710,227
8877	Instructional/Lab Fees	39,992	40,082
8879	Transcript Charges	45	45
8880	Nonresident Tuition	1,196,020	1,212,893
8881	Parking Services-Public Transp	258,364	265,000
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	4,633	4,633
8889	Library Book Fines	208	208
8890	Other Local Revenues	593,920	573,655
8893	Other Local Revenue Contracts	49,178	49,178
8894	Royalty Revenue	-	-
8896	Other Local Revenue - Bank Adj	-	-
8898	Events Local Revenue	46,045	46,045
8980	Incoming Transfers	-	-
8981	Interfund Transfers In	-	293,953
<b>TOTAL LOCAL REVENUE</b>		<b>19,776,851</b>	<b>20,852,527</b>
<b>GRAND TOTAL REVENUE</b>		<b>151,439,423</b>	<b>178,028,417</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND DETAIL

continued

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Instructor Salaries	18,243,113	19,948,495
1200	Educational Administrators	7,235,582	7,127,169
1300	Adjunct, Teaching	16,415,073	16,970,348
1400	Other, Non-teaching	3,341,011	3,380,885
	<b>TOTAL ACADEMIC SALARIES</b>	<b>45,234,779</b>	<b>47,426,897</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	21,471,055	24,404,952
2200	Regular, Instr. Aides	1,360,886	1,468,164
2300	Hourly, Non-Instr.	3,995,737	4,091,928
2400	Hrly, Instr. Aides	238,724	254,832
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>27,066,403</b>	<b>30,219,876</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	9,161,827	10,824,471
3200	PERS	6,448,712	7,591,811
3300	OASDI/Medicare	2,675,961	2,914,684
3400	Health & Welfare	8,855,065	10,118,610
3500	Unemployment Ins.	54,393	57,277
3600	Workers' Comp.	915,006	1,075,002
3900	Alternative Retirement Plan	10,000	10,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>28,120,963</b>	<b>32,591,855</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	10,540	60,000
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	1,961,999	3,009,878
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	1,969,240	6,637,391
4600	Transportation Supplies	35,306	61,601
4700	Food Supplies	-	-
	<b>TOTAL SUPPLIES</b>	<b>3,977,085</b>	<b>9,768,870</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### GENERAL FUND DETAIL

continued

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>EXPENDITURES</b>		
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	4,286,487	8,694,464
5200 Conferences & Travel	992,189	1,824,284
5300 Dues & Memberships	2,707,068	3,919,965
5400 Insurance	205,902	1,308,174
5500 Utilities	3,661,262	5,021,965
5600 Rentals & Repairs	1,486,073	1,817,180
5700 Legal, Audit, Elections	1,616,433	1,870,500
5800 Other Services, Misc.	3,514,621	4,057,970
5900 Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>18,470,036</b>	<b>28,514,502</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	20,340	42,422
6200 Building & Improvements	487,710	1,001,111
6300 Library Books	303,120	388,507
6400 Equipment	1,284,008	901,003
6500 Replacement Equipment	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,095,178</b>	<b>2,333,042</b>
<b>7000 OTHER OUTGO</b>		
7100 Debt Retirement	149,445	-
7310 Interfund Transfers Out	1,650,058	789,739
7400 Other Transfers	(3,125)	64,825
7500 Student Grants & Payments	1,261,354	1,326,302
7600 Payments for Students	463,778	1,288,901
7900 Reserve for Expenditures	-	18,870,181
<b>TOTAL OTHER OUTGO</b>	<b>3,521,509</b>	<b>22,339,948</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>128,485,953</b>	<b>173,194,990</b>
<b>Surplus/Deficit</b>	<b>22,953,470</b>	<b>4,833,427</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### UNRESTRICTED GENERAL FUND SUMMARY

#### Fund 10

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	69,798,929	91,301,379
<b>REVENUE</b>		
8100-8200 Federal	6,053,135	5,657,999
8600-8700 State	98,937,017	100,313,313
8800-8900 Local/Incoming Transfers	17,682,716	17,527,806
<b>Total Revenue</b>	<b>122,672,869</b>	<b>123,499,117</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>192,471,798</b>	<b>214,800,497</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	40,333,348	42,794,089
2100-2400 Classified Salaries	20,344,083	23,035,412
3100-3800 Employee Benefits	24,134,705	27,953,700
4100-4700 Supplies	1,071,003	2,459,083
5100-5800 Other Operating Costs	13,295,201	20,511,158
6100-6700 Capital Expenditures	316,503	332,529
<b>Total Expenditures</b>	<b>99,494,844</b>	<b>117,085,971</b>
7100-7900 Other Outgo	1,675,575	1,394,239
<b>Total Expenditures &amp; Other Outgo</b>	<b>101,170,419</b>	<b>118,480,210</b>
<b>Ending Fund Balance</b>	<b>91,301,379</b>	<b>96,320,287</b>
<b>Surplus/(Deficit)</b>	<b>21,502,450</b>	<b>5,018,908</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>ERTC One-Time Funds</i>	<i>(5,613,382)</i>	<i>(10,842,244)</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>-</i>	<i>(350,000)</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>(3,000,000)</i>
<b>Unassigned Ending Fund Balance</b>	<b>44,087,441</b>	<b>39,153,173</b>
<b>Unassigned Reserve %</b>	<b>47.1%</b>	<b>38.7%</b>

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

### UNRESTRICTED GENERAL FUND DETAIL

#### Fund 10

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	69,798,929	91,301,379
<b>REVENUE</b>		
<b>FEDERAL REVENUE</b>		
8160 Veteran's Education	4,896	4,896
8190 Other Federal Revenue	5,613,382	5,228,862
8260 Interest Income - Fed	402,782	392,165
8290 Misc Federal Income	32,076	32,076
<b>TOTAL FEDERAL REVENUE</b>	<b>6,053,135</b>	<b>5,657,999</b>
<b>STATE REVENUE</b>		
8600 State Revenues	-	-
8610 General Apportionments	74,218,459	74,834,411
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	18,039,394	18,394,178
8660 Interest	-	-
8670 State Tax Subventions	34,282	34,282
8672 Homeowners Tax Relief	-	-
8681 State Lottery Proceeds - Reg	1,733,411	2,168,791
8685 Mandated Cost Reimbursement	385,608	390,997
8690 Other State Revenue	2,606,390	2,606,390
8691 Adjunct Faculty Parity	285,274	250,065
8692 Adjunct Office Hours	114,178	114,178
8693 Adjunct Health Costs	38,128	38,128
<b>TOTAL STATE REVENUE</b>	<b>98,937,017</b>	<b>100,313,313</b>
<b>LOCAL REVENUE</b>		
8811 Tax Allocation, Secured Roll	8,902,675	8,902,675
8812 Tax Allocation, Supp. Roll	153,131	153,131
8813 Tax Allocation, Unsecured Roll	240,167	240,167
8816 Prior Years Taxes	61,891	61,891
8818 Delinq Taxes (Redevelop Apport. Offset)	87,857	87,858
8819 AB1290 (Redevelopment Apport. Offset)	1,003,406	1,003,406
8832 SOAR/Other Fee Waivers Conta Acct	(630,833)	(630,833)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(7,609)	(5,970)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	20,000	10,000
8860 Interest and Investment Income	2,513,487	2,400,000
8861 Unallocated Interest	-	-
8866 Prior Year Recovery	53,715	-
8868 Bachelor's Degree Pilot Program Tuition	85,176	85,176
8873 BOGG Fee - Waiver Contra Account	(9,522,127)	(9,522,127)
8874 Enrollment	12,812,610	12,815,692
8877 Instructional/Lab Fees	39,992	40,082
8879 Transcript Charges	45	45
8880 Nonresident Tuition	1,196,020	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	208	208
8890 Other Local Revenues	573,049	573,655
8893 Other Local Revenue Contracts	49,178	49,178
8894 Royalty Revenue	-	-
8896 Other Local Revenue	-	-
8898 Events Local Revenue	46,045	46,045
8980 Incoming Transfers	-	-
<b>TOTAL LOCAL REVENUE</b>	<b>17,682,716</b>	<b>17,527,806</b>
<b>GRAND TOTAL REVENUE</b>	<b>122,672,869</b>	<b>123,499,117</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>192,471,798</b>	<b>214,800,497</b>

# ANTELOPE VALLEY COLLEGE 2025-26 ADOPTED BUDGET

## UNRESTRICTED GENERAL FUND DETAIL continued

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>EXPENDITURES</b>		
<b>1000 ACADEMIC SALARIES</b>		
1100 Instructor Salaries	17,938,738	19,535,885
1200 Educational Administrators	4,851,230	4,952,941
1300 Adjunct, Teaching	16,323,772	16,894,452
1400 Other, Non-teaching	1,219,608	1,410,811
<b>TOTAL ACADEMIC SALARIES</b>	<b>40,333,348</b>	<b>42,794,089</b>
<b>2000 CLASSIFIED SALARIES</b>		
2100 Regular, Non-Instr.	17,209,400	19,560,593
2200 Regular, Instr. Aides	1,284,077	1,468,164
2300 Hourly, Non-Instr.	1,612,135	1,752,126
2400 Hrly, Instr. Aides	238,471	254,529
<b>TOTAL CLASSIFIED SALARIES</b>	<b>20,344,083</b>	<b>23,035,412</b>
<b>3000 EMPLOYEE BENEFITS</b>		
3100 State Teachers Ret.	8,230,624	9,751,776
3200 PERS	5,237,907	6,158,592
3300 OASDI/Medicare	2,229,296	2,417,381
3400 Health & Welfare	7,607,429	8,642,475
3500 Unemployment Ins.	49,567	52,359
3600 Workers' Comp.	769,882	921,117
3900 Alternative Retirement Plan	10,000	10,000
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>24,134,705</b>	<b>27,953,700</b>
<b>4000 SUPPLIES</b>		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	35,437	87,025
4400 Software	-	-
4500 Non-Instructional Supplies/Equip	1,000,592	2,310,457
4600 Transportation Supplies	34,975	61,601
4700 Food Supplies	-	-
<b>TOTAL SUPPLIES</b>	<b>1,071,003</b>	<b>2,459,083</b>
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	2,219,068	4,784,410
5200 Conferences & Travel	416,412	669,600
5300 Dues & Memberships	1,471,079	2,351,546
5400 Insurance	191,202	1,291,474
5500 Utilities	3,544,664	4,839,515
5600 Rentals & Repairs	993,258	1,121,758
5700 Legal, Audit, Elections	1,609,671	1,860,500
5800 Other Services, Misc.	2,849,847	3,592,355
5900 Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>13,295,201</b>	<b>20,511,158</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	20,340	42,422
6200 Building & Improvements	-	13,100
6300 Library Books	-	43,507
6400 Equipment	296,163	233,500
6500 Equipment Replacement	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>316,503</b>	<b>332,529</b>



# ANTELOPE VALLEY COLLEGE 2025-26 ADOPTED BUDGET

## UNRESTRICTED GENERAL FUND DETAIL continued

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>EXPENDITURES</b>		
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Retirement	28,642	-
7310 Interfund Transfers Out	1,650,058	789,739
7400 Other Transfers	(3,125)	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	604,500
<b>TOTAL OTHER OUTGO</b>	<b>1,675,575</b>	<b>1,394,239</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>101,170,419</b>	<b>118,480,210</b>
<b>Total Ending Fund Balance</b>	<b>91,301,379</b>	<b>96,320,287</b>
Surplus/(Deficit)	21,502,450	5,018,908
Assigned Aside for Categorical Salaries + Benefits	(750,000)	(1,500,000)
Capital Projects Protection	(500,000)	(1,000,000)
CPOS Student Support	(18,000,000)	(18,000,000)
DEI Initiatives & Training	(500,000)	(500,000)
ERTC One-Time Funds	(5,613,382)	(10,842,244)
IT Phone Replacement	(2,000,000)	(2,000,000)
IT Refresh	(3,000,000)	(4,500,000)
Leave Payoff	(500,000)	(500,000)
Cafeteria Support	-	(350,000)
Professional Development	(50,000)	(50,000)
Reserve for Emergencies (AP 6305)	(500,000)	(500,000)
Reserve for Pension Stabilization (BP 6250)	(7,300,000)	(7,300,000)
Schedule Maintenance Reserve - 1%	(1,000,556)	(1,124,870)
Supplemental Protection	(6,000,000)	(6,000,000)
Resource Allocation - One-Time	(1,500,000)	(3,000,000)
<b>Unassigned Ending Fund Balance</b>	<b>44,087,441</b>	<b>39,153,173</b>
Reserve % (Goal is 17% per BP 6200)	<b>47.1%</b>	<b>38.7%</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### RESTRICTED GENERAL FUND SUMMARY

#### Fund 13 & 14

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	3,518,436	4,969,456
<b>REVENUE</b>		
8100-8200 Federal	3,468,982	4,919,003
8600-8700 State	23,203,437	46,285,574
8800 Local	2,094,135	3,324,722
<b>Total Revenue</b>	<b>28,766,554</b>	<b>54,529,299</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>32,284,990</b>	<b>59,498,755</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	4,901,431	4,632,808
2100-2400 Classified Salaries	6,722,320	7,184,464
3100-3800 Employee Benefits	3,986,258	4,638,155
4100-4700 Supplies	2,906,082	7,309,788
5100-5800 Other Operating Costs	5,174,834	8,003,343
6100-6700 Capital Expenditures	1,778,675	2,000,513
<b>Total Expenditures</b>	<b>25,469,600</b>	<b>33,769,071</b>
7100-7900 Other Outgo	1,845,935	20,945,709
<b>Total Expenditures &amp; Other Outgo</b>	<b>27,315,534</b>	<b>54,714,780</b>
<b>Ending Fund Balance</b>	<b>4,969,456</b>	<b>4,783,974</b>
<b>Surplus/Deficit</b>	<b>1,451,020</b>	<b>(185,481)</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### RESTRICTED GENERAL FUND DETAIL

#### Fund 12 (Fund 13 & 14)

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

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>		3,518,436	4,969,456
<b>FEDERAL REVENUE</b>			
8100	Federal Revenue	-	-
8115	POP THE CAP	13,490	117,261
8116	NSF - Bees Sub-Award	26,635	14,035
8121	Federal College Work Study	640,080	733,934
8122	FISAP Admin	5,918	359,902
8125	ARP HEERF III	-	-
8127	ARP HEERF III MSI	-	-
8135	Teacher Acceleration Preparation Program	489,085	1,246,925
8140	Tanf - Federal (50%)	131,190	117,642
8159	PELL Admin. Allowance	-	129,352
8170	Vocation Technical Education	770,262	788,042
8182	Title V Coop	-	-
8183	Air Force Research Lab	-	-
8184	Title V Data Science	834,049	1,369,073
8193	Foster Parenting - Federal	46,570	42,838
8201	Title V Second Year Experience	179,469	-
8203	Trio Grant	332,235	-
<b>TOTAL FEDERAL REVENUE</b>		<b>3,468,982</b>	<b>4,919,003</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### RESTRICTED GENERAL FUND DETAIL

continued

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>STATE REVENUE</b>			
8600	State Revenues	2,914,910	10,989,186
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	59,074	96,403
8606	Mental Health Support	319,331	962,151
8611	Basic Skills	557,499	1,407,994
8612	Calif Apprenticeship Initiative CAI	-	-
8615	Enrollment Fee Financial Asst.	151,667	150,859
8616	BFAP Administration	836,542	705,097
8618	California College Promise	620,130	1,637,731
8622	Veteran's Resource Center	226,645	271,095
8623	Guided Pathways	190,884	395,106
8624	EOPS	1,980,348	2,079,354
8625	CARE	605,106	698,381
8626	Disabled Student Progr Svcs	1,460,438	2,267,395
8627	CalWorks	822,018	1,309,242
8628	Student Success & Support (SSSP) Credit	3,661,757	4,326,759
8631	DPSS CalWorks	185,987	236,390
8632	Strong Workforce Development 60% District Share	1,686,092	3,020,606
8635	Nursing Enrollment	60,875	257,494
8637	Strong Workforce Development 40% Region Share	1,157,658	1,787,075
8638	Student Equity	1,918,380	2,847,402
8640	Tanf - State (50%)	-	-
8641	Job Developer	45,597	347,412
8644	Quality Improvement Grant	11,617	7,000
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	121,304	3,563,240
8648	Cal Fresh	2,985	3,530
8655	Instructional Block Grant	-	60,655
8657	Staff Diversity	165,955	517,887
8662	Cal OES State PPE	-	-
8663	Foster Parent Training Program - State	95,471	86,767
8666	Undocumented Resources Liaisons	50,457	177,597
8668	CA Prison Incarcerated Students	6,779	20,000
8671	Basic Needs Centers	650,523	1,754,720
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	390,129	179,819
8675	LGBTQ+	16,688	339,182
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	167,240	392,756
8679	Learning-Aligned Employment Program	-	-
8682	State Lottery Proceeds-Prop 20	1,102,445	1,936,005
8687	Puente Program	40,960	265,115
8688	Retention & Enrollment Outreach	626,816	1,074,224
8690	Other State Revenues	293,128	-
8697	Culturally Competent Faculty	-	50,434
<b>TOTAL STATE REVENUE</b>		<b>23,203,437</b>	<b>46,285,574</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### RESTRICTED GENERAL FUND DETAIL

continued

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>LOCAL REVENUE</b>			
8809	Kaiser Sim Collaboration	-	-
8860	Interest and Investment Income	1,277,261	-
8862	Youth Apprenticeship	-	55,542
8872	Community Service & CCD Classes	21,683	-
8876	Student Health Services	515,956	2,710,227
8881	Parking	258,364	265,000
8890	Other Local Revenues	20,871	-
8896	Other Local Revenues/Cash In Bank	-	-
8981	Interfund Transfers In	-	293,953
<b>TOTAL LOCAL REVENUE</b>		<b>2,094,135</b>	<b>3,324,722</b>
<b>GRAND TOTAL REVENUE</b>		<b>28,766,554</b>	<b>54,529,299</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>32,284,990</b>	<b>59,498,755</b>
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Teachers Salaries	304,375	412,610
1200	Educational Administrators	2,384,353	2,174,228
1300	Adjunct, Teaching	91,300	75,896
1400	Other, Non-teaching	2,121,403	1,970,074
<b>TOTAL ACADEMIC SALARIES</b>		<b>4,901,431</b>	<b>4,632,808</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	4,261,655	4,844,359
2200	Regular, Instr. Aides	76,809	-
2300	Hourly, Non-Instr.	2,383,603	2,339,802
2400	Hrly, Instr. Aides	253	303
<b>TOTAL CLASSIFIED SALARIES</b>		<b>6,722,320</b>	<b>7,184,464</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	931,204	1,072,695
3200	PERS	1,210,804	1,433,219
3300	OASDI	446,664	497,303
3400	Health & Welfare	1,247,636	1,476,135
3500	Unemployment Ins.	4,826	4,918
3600	Workers' Comp.	145,123	153,885
3800	Alternative Retirement Plan	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>3,986,258</b>	<b>4,638,155</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	10,540	60,000
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	1,926,562	2,922,853
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	968,648	4,326,935
4600	Transportation Supplies	331	-
4700	Food Supplies	-	-
<b>TOTAL SUPPLIES</b>		<b>2,906,082</b>	<b>7,309,788</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### RESTRICTED GENERAL FUND DETAIL

continued

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>EXPENDITURES</b>		
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	2,067,420	3,910,054
5200 Conferences & Travel	575,777	1,154,684
5300 Dues & Memberships	1,235,989	1,568,419
5400 Insurance	14,700	16,700
5500 Utilities	116,598	182,450
5600 Rentals & Repairs	492,815	695,422
5700 Legal, Audit, Elections	6,762	10,000
5800 Other Services, Misc.	664,774	465,615
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>5,174,834</b>	<b>8,003,343</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	-	-
6200 Building & Improvements	487,710	988,011
6300 Library Books	303,120	345,000
6400 Equipment	987,845	667,503
6500 Equipment Replacement	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,778,675</b>	<b>2,000,513</b>
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Retirement	120,803	-
7310 Interfund Transfers Out	-	-
7400 Other Transfers & Indirect Costs	-	64,825
7500 Student Grants & Payments	1,261,354	1,326,302
7600 Payments for Students	463,778	1,288,901
7900 Reserve for Expenditures	-	18,265,681
<b>TOTAL OTHER OUTGO</b>	<b>1,845,935</b>	<b>20,945,709</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>27,315,534</b>	<b>54,714,780</b>
<b>Ending Fund Balance</b>	<b>4,969,456</b>	<b>4,783,974</b>
<b>Surplus/Deficit</b>	<b>1,451,020</b>	<b>(185,481)</b>

# ANTELOPE VALLEY COLLEGE 2025 - 26 ADOPTED BUDGET

## CAPITAL OUTLAY PROJECTS FUND Fund 41

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	27,488,599	25,889,931
<b>REVENUE</b>		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	-	-
8860 Scheduled Maintenance	956,842	728,740
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	97,105	57,428
8867 Non Resident Cap X Fee	60,025	60,875
8890 Capital Outlay Projects	-	-
8891 Lancaster Redevelopment	2,133,029	1,934,024
8892 Palmdale Redevelopment	942,194	987,327
8940 Proceeds of General Long-Term	-	-
8981 Interfund Transfers	-	-
<b>Total Revenue</b>	4,189,196	3,768,394
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	31,677,795	29,658,325
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	73,532	28,374
5100-5800 Other Operating Costs	3,209,813	2,796,244
6100-6700 Capital Expenditures	1,683,508	1,475,125
<b>Total Expenditures</b>	4,966,853	4,299,743
7100-7900 Other Outgo	821,011	2,273,874
<b>Total Expenditures &amp; Other Outgo</b>	5,787,864	6,573,617
<b>Ending Fund Balance</b>	25,889,931	23,084,708



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

**CAPITAL OUTLAY PROJECTS FUND DETAIL**

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>		27,488,599	25,889,931
<b>REVENUE</b>			
8651	State Capital Outlay	-	-
8652	Scheduled Maintenance	-	-
8860	Interest and Investment Income	956,842	728,740
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	97,105	57,428
8867	Non Resident Cap X Fee	60,025	60,875
8890	Other Local Revenues	-	-
8891	Lancaster Redevelopment	2,133,029	1,934,024
8892	Palmdale Redevelopment	942,194	987,327
8940	Proceeds of General Long-Term	-	-
8981	Interfund Transfers	-	-
<b>Total Revenue</b>		4,189,196	3,768,394
<b>Total Beginning Balance and Revenue</b>		31,677,795	29,658,325
<b>EXPENDITURES</b>			
14505	Facilities Services	824,011	2,276,874
15701	Palmdale Projects	1,780,384	1,805,359
22006	Mechanical Maintenance Upgrade	177,902	50,935
22007	Door Access Controls Upgrade	328,791	48,519
22008	Admin,FA3,L,YH,UH&MH Carpet Signage Paint	632,645	63,541
22009	Irrigation Upgrade	41,801	9,940
22010	Library and CDC Roof Repairs	489,799	28,995
22011	Library & MesHall Elevator Upgrades	115,195	17,314
22012	Learning Center & Fine Arts Exterior Upgrade	22,834	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	-
23007	Fire Alarm System Upgrade	20,028	537,401
23008	Asbestos Abatement	235,025	11,975
23009	Child Development Center Upgrade	105,500	284,818
23010	Emerg. Lighting Upgrade/Replacement	26,097	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	316,112	704,802
23016	HVAC Heating Units Upgrade/Replacement	9,224	184,318
23018	Campus Roadway Resurfacing	174	92,200
23019	Gym Locker Room Upgrades	146,658	47,144
23020	Palmdale Center Lab Upgrades	224,238	53,610
23027	Verizon Tower	-	1,425
<b>Total Expenditures</b>		5,787,864	6,573,617
<b>Ending Fund Balance</b>		25,889,931	23,084,708

# ANTELOPE VALLEY COLLEGE

## 2025-26 ADOPTED BUDGET

### REVENUE BOND CONSTRUCTION FUND

#### Fund 42

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

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>		64,178,014	80,331,120
<b>REVENUE</b>			
8860	Capital Outlay Endowment Interest	554,850	512,169
8860	Capital Outlay Interest & Investment Income	1,737,649	1,681,829
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	49,538,702	-
8900	Other Financing Sources	-	-
<b>Total Revenue</b>		51,831,200	2,193,998
<b>Total Beginning Balance and Revenue</b>		116,009,214	82,525,118
<b>EXPENDITURES</b>			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	296,011	360,786
3100-3800	Employee Benefits	165,691	194,046
4100-4700	Supplies	2,376,774	112,110
5100-5800	Other Operating Costs	844,973	951,420
6100-6700	Capital Expenditures	31,994,646	43,476,187
<b>Total Expenditures</b>		35,678,094	45,094,549
7100-7900	Other Outgo	-	140,284
<b>Total Expenditures &amp; Other Outgo</b>		35,678,094	45,234,833
<b>Ending Fund Balance</b>		80,331,120	37,290,285

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

**REVENUE BOND CONSTRUCTION FUND**  
continued

		2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>		64,178,014	80,331,120
<b>REVENUE</b>			
8860	Capital Outlay Endowment Interest	554,850	512,169
8860	Capital Outlay Interest & Investment Income	1,737,649	1,681,829
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	49,538,702	-
8900	Other Financing Sources	-	-
<b>Total Revenue</b>		51,831,200	2,193,998
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		116,009,214	82,525,118
<b>EXPENDITURES</b>			
11150	ITS	-	-
17000	Planning & Coord:Facilities	210,447	364,750
17001	Planning & Coord:Bus Serv	260,209	773,349
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	439,267	711,998
17196	Gym Reno 17-002	-	-
17199	Palmdale Center Expansion	141,552	47,076
17300	Capital Outlay Endowment	12,615	-
18003	The Commons	10,057,713	39,430,823
18011	Swing Phase 2	105,321	59,259
18021	Cedar Hall	24,038,986	3,691,344
22014	Outdoor Fitness Center	-	-
<b>Total Expenditures</b>		35,678,094	45,234,833
<b>Ending Fund Balance</b>		80,331,120	37,290,284

# ANTELOPE VALLEY COLLEGE 2025 - 26 ADOPTED BUDGET

## BOND INTEREST AND REDEMPTION FUND Fund 21

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	16,261,571	18,037,417
<b>REVENUE</b>		
8600 State Revenue	113,662	-
8800 Local Revenue	22,113,308	19,885,547
<b>Total Revenue</b>	22,226,970	19,885,547
<b>Revenue Plus Beginning Fund Balance</b>	38,488,541	37,922,964
<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	21,059,070
<b>Total Expenditures &amp; Other Outgo</b>	20,451,124	21,059,070
<b>Ending Fund Balance</b>	18,037,417	16,863,894

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### CHILD DEVELOPMENT FUND

#### Fund 33

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	299,566	390,102
<b>REVENUE</b>		
8100 Federal	-	-
8138 ARPA Stipend	2,867	121,517
8147 CRRSA AB82	-	-
8620 California State Preschool	776,042	-
8695 State	-	1,192,863
8860 Interest Income	5,738	5,378
8871 Local	75,540	80,521
8980 Transfers In	-	-
<b>Total Revenue</b>	860,187	1,400,279
<b>Revenue Plus Beginning Fund Balance</b>	1,159,753	1,790,381
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	529,385	616,738
3100-3800 Employee Benefits	214,232	285,309
4100-4700 Supplies	11,273	80,400
5100-5800 Other Operating Costs	11,895	12,800
6100-6700 Capital Expenditures	2,867	5,000
<b>Total Expenditures</b>	769,651	1,000,247
7100-7900 Other Outgo	-	311,362
<b>Total Expenditures &amp; Other Outgo</b>	769,651	1,311,609
<b>Ending Fund Balance</b>	<b>390,102</b>	<b>478,772</b>

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### ENTERPRISE OPERATIONS/AUXILIARY SERVICES

#### Fund 52

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	61,756	51,647
<b>REVENUE</b>		
Gross Income	484,059	600,000
Less Cost of Sales	327,541	410,000
<i>Net Income from Sales</i>	156,517	190,000
Food Sale Commissions	-	-
MSI	-	-
Incoming Transfers	329,459	114,000
Other Income	-	199,000
<b>Total Revenue</b>	485,976	503,000
<b>Revenue Plus Beginning Fund Balance</b>	547,732	554,647
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	292,005	290,000
3100-3800 Employee Benefits	119,723	123,010
4100-4700 Supplies	59,243	63,000
5100-5800 Other Operating Costs	25,115	26,000
6100-6700 Capital Expenditures	-	-
<b>Total Expenditures</b>	496,086	502,010
7100-7900 Other Outgo	-	-
<b>Total Expenditures &amp; Other Outgo</b>	496,086	502,010
<b>Ending Fund Balance</b>	<b>51,647</b>	<b>52,637</b>
<i>Surplus/Deficit</i>	<i>(10,109)</i>	<i>990</i>

# ANTELOPE VALLEY COLLEGE 2025- 26 ADOPTED BUDGET

## PARKING FUND Fund 32717

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	-	-
<b>REVENUE</b>		
8881 Local	258,364	265,000
<b>Total Revenue</b>	258,364	265,000
<b>Revenue Plus Beginning Fund Balance</b>	258,364	265,000
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	8,729	15,000
5100-5800 Other Operating Costs	249,635	250,000
6100-6700 Capital Expenditures	-	-
<b>Total Expenditures</b>	258,364	265,000
7100-7900 Other Outgo	-	-
<b>Total Expenditures &amp; Other Outgo</b>	258,364	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 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	374,244	351,626
<b>REVENUE</b>	-	
8884 Fees Collected	40,064	44,000
8860 Interest	999	900
<b>Total Revenue</b>	41,063	44,900
<b>Revenue Plus Beginning Fund Balance</b>	<b>415,307</b>	<b>396,526</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	44,892	41,000
6100-6700 Capital Expenditures	-	-
<b>Total Expenditures</b>	45,051	47,000
7100-7900 Other Outgo	18,630	22,000
<b>Total Expenditures &amp; Other Outgo</b>	<b>63,681</b>	<b>69,000</b>
<b>Ending Fund Balance</b>	<b>351,626</b>	<b>327,526</b>

# ANTELOPE VALLEY COLLEGE 2025 - 26 ADOPTED BUDGET

## STUDENT FINANCIAL AID FUNDS Fund 74

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

			2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>			1,374,532	1,639,326
<b>REVENUE</b>				
8100-8200	Federal	Revenue	42,387,037	44,092,107
8600-8700	State	Revenue	13,348,204	11,712,092
8800	Local		-	-
8860	Interest		166,077	140,000
<b>Total Revenue</b>			55,901,319	55,944,199
<b>Revenue Plus Beginning Fund Balance</b>			57,275,851	57,583,525
<b>EXPENDITURES</b>				
32300	Federal	Pell Student Grants	36,440,163	38,000,000
32310	Federal	Stafford Loans	5,290,657	5,373,000
32320	Federal	SEOG	557,500	719,107
32503	State	Emergency Fin Assist	-	167,561
32600	State	CAL Grants	5,415,832	5,500,000
32604	State	Student Success	7,574,872	6,028,929
32606	State	Early Action Emergency SFA	-	-
32610	State	Chafee	357,500	420,000
<b>Total Expenditures</b>			55,636,525	56,208,597
<b>Ending Fund Balance</b>			1,639,326	1,374,928

# ANTELOPE VALLEY COLLEGE

## 2025 - 26 ADOPTED BUDGET

### SCHOLARSHIP AND LOAN TRUST FUNDS

#### Fund 75

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

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<b>Beginning Fund Balance</b>	37,167	37,198
<b>REVENUE</b>		
8677 State Revenue	226,948	240,000
8800 Local	441,563	457,468
8860 Interest	32	18
<b>Total Revenue</b>	668,543	697,486
<b>Revenue Plus Beginning Fund Balance</b>	705,710	734,684
<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 32900: Scholarships-Local	339,467	338,468
7100-7600 32901: Scholarshare-Local	16,517	20,000
7100-7900 32902: Private Loans	85,579	99,000
7520 32903: Cal KIDS	226,948	240,000
<b>Total Other Outgo</b>	668,511	697,468
<b>Total Expenditures &amp; Other Outgo</b>	668,511	697,468
<b>Ending Fund Balance</b>	37,198	37,216

# ANTELOPE VALLEY COLLEGE 2025-26 ADOPTED BUDGET

<b>California Community Colleges Gann Limit Worksheet 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, jsmallwood@cccco.edu, 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.				

