

Budget Committee		May 27, 2015	
A G E N D A		2:30 – 3:30 pm	
		SSV-151	
Type of meeting:	Regular Meeting		
Recording Secretary:	Deborah Morgan		
Supporting Documents: Tentative Budget sent under separate cover.			
Comments by the Chair			
Information Item:			
1. Presentation of the 2015-2016 Tentative Budget			
Committee Members			
Diana Keelen, Co-Chair	Executive Director Business Services (Co-Chair)		
Ed Beyer, Interim Co-Chair	Academic Senate President or Designee (Co-Chair)		
Jill Zimmerman	Dean of Student Services		
Karen Cowell	Dean of Academic Affairs		
Pamela Ford	Classified Union		
Violet Christopher	Faculty Union		
Justin Shores	Faculty Staff		
Jonathan Over	Adjunct Faculty Staff		
Maria Valenzuela	Classified Staff		
Nichelle Williams	CMS		
Terry Schultz (Interim)	Facilities		
Maxine Griffin	Human Resources		
Rick Shaw	Information Technology Committee		
Fredy Aviles	Outcomes Committee		
Carol Eastin	Program Review Committee		
Vanessa Gibson	Student Success Committee		
LaDonna Trimble	Enrollment Management Committee		
Hoyoung Moon	ASO Representative		
Mark Bryant	Vice President IIR & Employee Relations, Ex-Officio		
Erin Vines	Vice President Student Services, Ex-Officio		
Bonnie Suderman	Vice President Academic Affairs, Ex-Officio		
<u>2015 Remaining Meetings:</u>	<i>September 9 and 23</i>		
<i>May 27</i>	<i>October 14 and 28</i>		
<i>June 10 and 24</i>	<i>November 11 and 25</i>		
<i>July 8 and 22</i>	<i>December 9 and 23</i>		
<i>August 12 and 26</i>			

Budget Committee Minutes		May 13, 2015 2:30 – 3:30 pm SSV-151	DRAFT
Called to order:	2:30 pm	Regular Meeting	
Co-Chairs: Diana Keelen / Dr. Berkeley Price			
Attendees: Rick Shaw, Mark Bryant, Kim Covell, Hoyoung Moon, Shawn Smith, Justin Shores, Violet Christopher, Carol Eastin, Karen Cowell, Berkeley Price, Diana Keelen, Pam Ford, Erin Vines, Maria Valenzuela, Jonathan Over, Nichelle Williams, Vanessa Gibson. Absent: Jill Zimmerman, Terry Schultz, Maxine Griffin, Fredy Aviles, LaDonna Trimble, Bonnie Suderman			
Resource Documents: 2015-16 Proposals for Scoring, Memorandum from Karen Cowell re: Enrollment Growth for Associate Degree Nursing Grant/Application Budget Detail Sheet, Memorandum from Karen Cowell re: Perkins Awards/List of 2015-16 Perkins Awards, 2015-16 Tentative Budget			
Minutes			
Opening Comments from the Chair: Dr. Price was welcomed as co-chair. There was a brief discussion about the summer schedule. There is some uncertainty on whether the committee will continue to meet throughout the summer.		Diana Keelen/Dr. Ed Beyer	
Discussion Items			
1. 2015-16 Proposals for Scoring		Diana Keelen	
Discussion: Ms. Keelen provided an overview of the 2015-16 Proposals for Scoring. More than 150 budget requests were received from the departments. Requests have been put into several formats for the committee's reference. Institutional Research has provided a link to Survey Monkey to input the budget request scores. The committee will score the 48 budget requests listed on the 2015-2016 Budget Requests/Critical list dated 5/13/15. It was agreed that June 3 will be the deadline for entering the rubric scores into Survey Monkey. The committee will reconvene on June 10 to discuss the results and finalize recommendations to Executive Council.			
Action: Committee members will score the 48 one-time and ongoing critical need budget requests and input to Survey Monkey by June 3, 2015.			
Information Items:			
Note: A motion was made to amend the agenda to include the Nursing Grant as an agenda item. There was consensus.			
2. Nursing Grant		Dr. Cowell	
Discussion: Dr. Cowell presented an overview of the expenditure plan to be funded in 2015-16 by the Enrollment Growth for Associate Degree Nursing Programs Grant, along with conditions that must be met before expenditures may begin (see supporting documentation). As long as we agree to enroll 20 additional students into the nursing program, we will be able to fund a full-time Student Success Advisor with this grant. The total cost of this program, including salary, benefits, supplies and a streaming instructional video subscription, is \$129,587.			
Action: N/A			

3. Perkins Proposal	Dr. Cowell
<p>Discussion: Dr. Cowell provided a briefing on the Perkins proposals that will be funded in 2015-2016 by the Local Planning Team. A list of those proposals is provided in the attachment. A specific requirement of the Perkins grant is that we cannot supplant costs that should be district funded.</p>	
<p>Action: N/A</p>	
4. Presentation of 2015-2016 Tentative Budget	Diana Keelen
<p>Discussion: Ms. Keelen presented highlights of the 2015-2016 Tentative Budget. The committee asked for clarification of the contingency reserve line item. Ms. Keelen explained that \$100,000 has been set aside from the Reserve for any unplanned emergencies; i.e., compressor units, waterline breakage, etc. The simplest way to look at it is a <i>planned use of current reserves</i>, not a separate reserve. If the funds are not needed throughout the year, they will be returned to the Reserve. There was also a detailed discussion regarding how and why we plan for a deficit.</p>	
<p>Action: 1. We will have the Strategic Planning Committee join us at our May 27 meeting to review the Tentative Budget. By then we should have the May Revise, and the Tentative Budget should be finalized. 2. Ms. Ford asked if the auto allowance approved for the President is reflected in this budget. Ms. Keelen indicated that the draft budget was prepared prior to the board's approval of this item. She will make the addition to the budget.</p>	
<p>Additional Information: We will be joined by the Strategic Planning Committee at our next regularly scheduled Budget Committee meeting on May 27.</p>	

DRAFT



DRAFT

**ANTELOPE VALLEY COMMUNITY
COLLEGE DISTRICT**

2015-2016 TENTATIVE BUDGET



June 8, 2015

Edward T. Knudson, Superintendent/President
Diana Keelen, Executive Director of Business Services

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2015-2016 TENTATIVE BUDGET NARRATIVE

2014-2015 Unaudited Actuals

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 \$250K from 2012-2018. The EPA funds are not considered "new revenue", but prevented severe cuts to Higher Education. It is important to note that these taxes are temporary.

The EPA funds have certain accountability provisions:

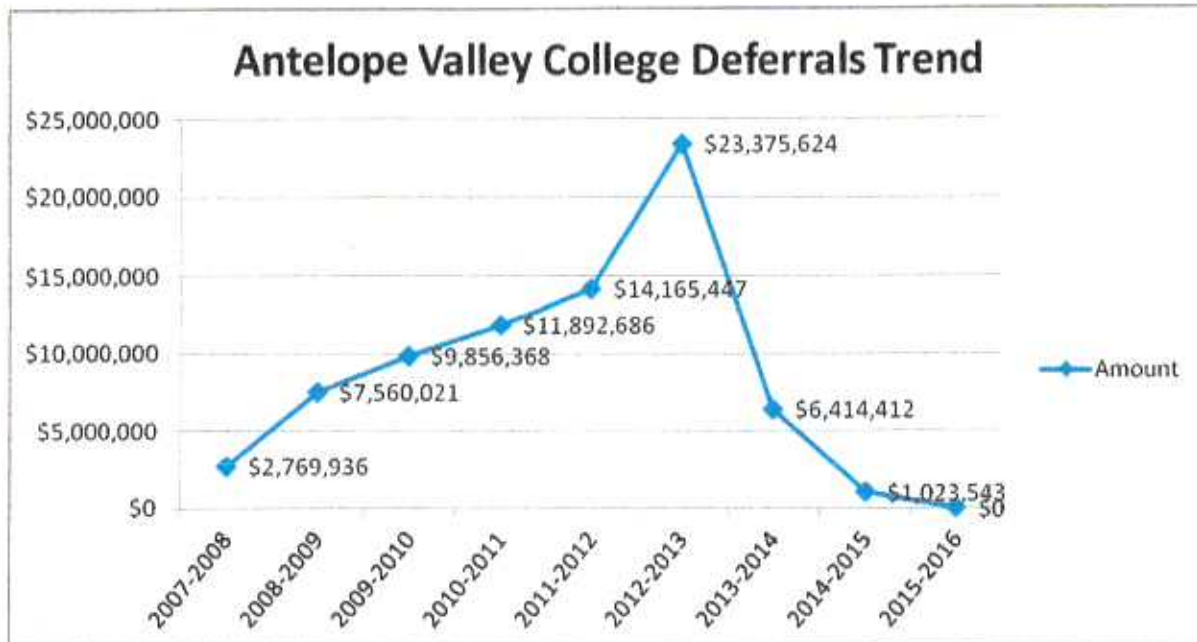
1. The spending plan must be approved by the governing board during a public meeting each year.
2. EPA funds cannot be used for the salaries and benefits of administrators or any other administrative costs (as determined through the account code structure).
3. Each year, the Local Education Agency (LEA) must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

For planning purposes, the estimated total computational revenue for 2014-2015 includes an estimated 0.5% deficit or \$292,374 as a contingency of revenue shortfall that may happen at recalculation in February 2016. If the deficit does not come to realization, the funding will go into the ending fund balance or be redirected towards one-time funding use.

2015-2016 May Revision Highlights^{2 & 3}

Item	2014-2015 Enacted	2015-2016 January Proposed Augmentation	AVC's Estimated Additional Portion (Jan)	2015-2016 May Revision	AVC's Estimated Additional Portion (May)
Ongoing Funds					
Cost-of-living adjustment %	0.85%	1.58%	1.58%	1.02%	1.02%
Cost-of-living adjustment \$	\$47,300,000	\$94,400,000	\$944,409	\$61,000,000	\$625,583
Categorical Program COLA	\$0	\$0	?	\$2,500,000	?
Enrollment Restoration/Growth %	2.75%	2.00%	2.00%	3.00%	3.15%
Enrollment Restoration/Growth \$	\$140,400,000	\$106,900,000	\$1,072,690	\$156,500,000	\$1,689,354
Student Success and Support Program (SSSP)	\$199,183,000	\$299,183,000	\$928,138	\$299,183,000	\$928,138
Implementation of Student Equity Plans	\$70,000,000	\$170,000,000	\$1,259,512	\$185,000,000	\$1,259,512
Operating Costs	\$0	\$125,000,000	\$1,349,478	\$266,700,000	\$2,908,397
Full-Time Faculty Hiring	\$0	\$0	\$0	\$75,000,000	?
One-Time Funds					
Career Technical Education Enhancement Fund	\$50,000,000	\$48,000,000	?	\$48,000,000	?
Mandate Backlogs	\$49,500,000	\$353,000,000	?	\$627,800,000	?
Deferred Maintenance & Instructional Block Grant	\$148,000,000	No Augmentation	\$0	\$148,000,000	\$1,465,147
Basic Skills & Student Outcomes Transformation Program	No Augmentation	No Augmentation	\$0	\$60,000,000	?
Innovation Awards	\$50,000,000	\$25,000,000 (CSU Only)	\$0	\$50,000,000	\$0
Remaining Apportionment Deferrals	\$600,000,000	\$94,500,000 (would eliminate deferrals)	\$1,023,543 (included in apportionment figures)	\$94,500,000 (would eliminate deferrals)	\$1,023,543 (included in apportionment figures)
Other					
Proposition 39	\$37,500,000	\$39,600,000	?	\$38,700,000	?
Adult Education	\$25,000,000 (for planning grants)	\$500,000,000	?	\$500,000,000	?
CTE Incentive Award	\$250,000,000 (CCPT)	\$250,000,000	?	\$250,000,000	?

As noted above, included in the Governor's budget is addressing deferrals which is a part of the wall of debt in California. In 2011-2012, the deferrals to community colleges reached a staggering \$991 million of inter and intra year deferrals. In 2015-2016, deferrals will be eliminated.



*Spike in 2012-2013 included Education Protection Account (EPA) funds of \$8.8 million not received until the end of June 2013

Antelope Valley College's 2015-2016 General Unrestricted Fund Budget

Revenue Assumptions:

Some positive economic growth and the backfill of EPA funds have resulted in some restoration of funds to the California Community College System. The unrestricted budget includes conservative estimates because the State of California is showing a very slow recovery from the previous recession.

2011-2012 Workload Restoration

The budget includes estimates that there will be full restoration of the 2011-2012 workload reductions. Additionally, there is a small amount of growth estimated.

Restoration of Cuts	Fiscal Year	Work-load %	Apportion-ment	Base	FTES	Growth	New Base	FY Funded Levels
2011-2012 Workload Reduction	2011-2012	-7.74%	(\$3,965,475)	11,371	-872		10,499	2005-2006 & 2006-2007
2011-2012 Workload Restoration	2012-2013				120		10,619	2006-2007 & 2007-2008
2011-2012 Workload Restoration	2013-2014				298		10,902	2006-2007 & 2007-2008
2011-2012 Workload Restoration	2014-2015				391		11,293	2009-2010 & 2010-2011
2011-2012 Workload Restoration	2014-2015				63	293	11,649	
2011-2012 Workload Left to be Restored					0	293		

The District has established an enrollment target of base plus 2%. The Enrollment Management Committee (EMC) was presented with the following scenario of enrollment targets on May 8, 2015:

2015-2016 Draft Tentative Budget (Using Governor's Proposal)	
FTES Target	
2014-2015 Base FTES	11,293
2011-2012 Restoration FTES	63
Growth FTES	161
Potential Funded FTES	11,517
2% Above Funded Target	11,747
2014-2015 estimated borrowing needed to make base	99
Total FTES Target to including making up borrowing	11,846

The Governor's proposal includes a restoration/growth amount of 2%. Since the release of the May revision and while the budget moved through the legislative process, the California Senate decided to use the Legislative Analysts Office (LAO) estimates due to higher revenues actually received at the State. This increased the growth estimates to 3%. Because the new growth formula takes into account those districts that are capped with the ability to grow, Antelope Valley College is projected to receive a slightly higher figure at 3.15%.

The new estimated growth figures are:

2015-2016 Tentative Budget (Using CA Senate figures)	
FTES Target	
2014-2015 Base FTES	11,293
2011-2012 Restoration FTES	63
Growth FTES	293
Potential Funded FTES	11,649
2% Above Funded Target	11,881
2014-2015 estimated borrowing needed to make base	99
Total FTES Target to including making up borrowing	11,980

Unrestricted Revenue Changes:

- Ongoing funding in the amount of 1.02%
- 3.15% restoration/growth
- Full 2011-2012 workload restoration
- No Prior Year Recalculation
- \$46 per credit unit
- 0.5% revenue deficit factor included

Unrestricted Expenditure Changes:

2014-2015 Estimated Actuals to 2015-2016 Tentative Budget Changes			
Change	Increase	Decrease	Total
Increase in Step & Column Estimates	\$ 291,512		
Biennial elections	\$ 400,000		
Faculty Position Hiring (Hiring 8 with 5 retiring)	\$ 144,574		
IRS mileage rate increase from \$0.56 to \$0.575	\$ 3,000		
Foxfield rental increase	\$ 20,000		
Security Contract Increase of 3% per year	\$ 50,242		
Resource Allocation Funding (On-Going)	\$ 1,450,000		
Resource Allocation Funding (One-Time)	\$ 500,000		
Reduction in One Time Resource Allocation Funds from prior year		\$ (164,736)	
Reduction of one-time funds for board approved projects & operations		\$ (202,000)	
Rate increase subject to negotiations (1% rate increase & \$14K H&W)	\$ 715,131		
Decrease in licensing/fee expense for Ellucian		\$ (125,000)	
President's Contingency Reserve for Emergencies	\$ 100,000		
Increase in course offerings to support restoration/growth	\$ 1,015,356		
Increase in Solar Project Payment	\$ 5,550		
Increase in Utilities Expense 5% estimate	\$ 85,945		
3 Faculty Positions Stairstepped 50% in 2015-2016	\$ 142,346		
STRS increase from 8.88% to 10.48%	\$ 490,566		
Contract increase for vehicle reimbursement	\$ 6,000		
PERS increase form 11.77% to 11.847%	\$ 37,419		
5% of categorical salaries reserve	\$ 53,686		
Total Increase (Decrease)	\$ 5,511,326	\$ (491,736)	\$ 5,019,590

Changes that can Effect the Budget*The Affordable Care Act (ACA)*

On June 28, 2012, the Supreme Court upheld the Patient Protection and Affordable Car Act as constitutional. Although it was signed into law in 2010, the majority of the provisions went into effect in January 2014 and the remaining will be phased in by 2018. Most notably, the impact for employers not following the provisions could result in IRS penalties of \$2,000 - \$3,000 per impacted employee, depending upon the situation. Antelope Valley College is in the process of assessing any possible risks and developing mitigation plans to limit the potential financial impact to the District. We have developed a contingency fund to address the financial liabilities associated with ACA penalties.

Minimum Wage

Minimum increased in California from \$8.00 per hour to \$9.00 per hour on July 1, 2014 and then will again to \$10.00 per hour beginning July 1, 2016.

CalSTRS

The CA State Legislature adopted a plan to address the unfunded liability for the California State Teachers Retirement System over the next 30 years.

Here is the adopted solution²:

Proposed STRS Contribution Rates				
<i>Adopted Budget</i>				
	Employer	Employee (pre-2013 hire date)	Employee (post- 2013 hire date)	State
2013-14	8.25%	8%	8%	3.04%
2014-2015	8.88%	8.15	8.15	3.45
2015-2016	10.73%	9.2	8.56	4.89
2016-2017	12.58%	10.25	9.205	6.33
2017-2018	14.43%	10.25	9.205	6.33
2018-2019	16.28%	10.25	9.205	6.33
2019-2020	18.13%	10.25	9.205	6.33
2020-2021	19.10%	10.25	9.205	6.33

Antelope Valley College has included this information in the adopted budget section (5 – 1) and three-year budget projection section (5 – 2).

Temporary Taxes

Proposition 30 funding is temporary. Without extension, the sales tax increase will go away at the end of 2016 and the personal income tax portion will conclude at the end of 2018. The District will need to work on long-term budget planning strategies to address the potential erosion of Proposition 30 funds.

Deficits/Shortfalls

The District has assumed a 0.5% deficit or \$318,233 in 2015-2016 to address any potential shortfalls with property taxes or State revenue streams. Below is a history of deficits to Antelope Valley College for 2007-2008 through 2013-2014.

Deficit Co-Efficient	Percentage	Amount	Source
2007-2008	0.32%	(\$180,331)	Exhibit E dated 2/23/09
2008-2009	1.19%	(\$678,322)	Exhibit E dated 3/18/10
2009-2010	0.00%	\$0	Exhibit E dated 2/17/11
2010-2011	0.32%	(\$185,559)	Exhibit E dated 2/7/12
2011-2012	1.94%	(\$1,036,074)	Exhibit E dated 2/12/13
2012-2013	0.23%	(\$122,201)	Exhibit E dated 2/20/14
2013-2014	0.65%	(\$254,874)	Exhibit E dated 4/13/15
Total		(\$2,457,361)	

Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2015-2016 Tentative Budget

The draft tentative budget was presented in several forums; the first being on May 7, 2015, at the Town Hall meeting. The Budget Committee discussed the draft tentative budget summary on May 13, 2015. The Strategic Planning Committee was presented with the draft tentative budget summary on May 27, 2015. Executive Council also had an opportunity to review the draft tentative budget summary. As a part of our strategic planning process, a resource allocation budget has been included to address the new budget call needs of the District.

Other Funds

The 2015-2016 Tentative Budget includes estimates for the following:

1. General Fund Restricted (Fund 01.3)
2. Scheduled Maintenance (Funds 44.0 and 48.0)
3. Measure R Bond (Fund 41.0)
4. Bond Interest and Redemption (Fund 21.0)
5. Palmdale Redevelopment (43.0)
6. Bookstore (Fund 51.0)
7. Cafeteria (Fund 52.0)
8. Child Development Center (Fund 33.0)
9. Student Representative Fees (Fund 72.0)
10. Other Trust Funds (Fund 74.0)
11. Financial Aid (Funds 74.1, 74.2)

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. This information is then evaluated and is in the process of being incorporated into the college's Educational Master Plan (EMP). The Superintendent/President then uses this information to assist in the development of the annual board goals. In order to properly integrate goals and outcomes with the financial planning of the District, there were two areas that required additional focus. First, the 2014-2016 EMP goals were prioritized by the college's Administrative Council and reviewed in a campus wide planning retreat. There was emphasis placed on:

- Educational Master Plan #4-The College will increase student success in Basic Skills and English as a Second Language (ESL).
- Educational Master Plan #1-The College, as a community, will provide students with an environment which supports learning and facilitates student success.
- Educational Master Plan #3-The College will expand and diversify Career Technical Education options for students.

Secondly, the Budget & Finance Subcommittee (now Budget Committee), as part of the continuous process improvement cycle, asked three questions about the first time used rubric process. (1) What did we like about the process? (2) What do we think we can do better? and (3) What changes should be made? Through this evaluation, it was identified that the rubric process created challenges when supporting the operational needs of the college. The scoring showed a disparity between academic areas versus the operational areas of the college.

Starting in budget year 2015-2016, in order to ensure that the resource allocation process addressed the prioritized goals of the EMP, rubric scoring was modified to include a higher weight to the prioritized goals of the Educational Master Plan #4, #1 & #3. This would allow those requests that fit within the prioritized EMP goals to have a higher consideration than those that may not fit within those prioritized goals.

The Budget & Finance Subcommittee (now Budget Committee) recommended the need for operational goals as part of the rubric process in order to create a level playing field for resource allocation. This was completed and will be used starting in 2015-2016 for resource allocation requests.

¹ *Community College League of California Memo dated June 12, 2014 from Scott Lay "State Budget Update"*

² *Community College League of California Budget Advocacy Website:*
<http://www.ccleague.org/files/public/GovtRel/MRChart.pdf>, May 14, 2015

³ *California Community College Board of Governor's Update to the 2015-2016 May Revision Budget Proposal Memo, May 19, 2015*

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2015-2016 Antelope Valley College Tentative Budget

2014-2015 Estimated Actuals

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Surplus/Deficit	Reserve
	<i>General Fund</i>						
01.0	Unrestricted	9,401,773	61,612,870	61,361,945	9,652,698	250,925	15.7%
01.3	Restricted	1,976,423	10,964,200	9,954,746	2,985,877	1,009,454	30.0%
21.0	Bond Interest & Redemption	5,301,134	6,662,890	6,341,878	5,622,146	321,012	
41.0	Measure R Bond Fund	1,919,892	9,000	684,999	1,243,893	(675,999)	
43.0	Palmdale Redevelopment	133,776	550,500	682,733	1,543	(132,233)	
44.0	Lancaster Redevelopment	2,891,361	991,548	2,567,032	1,315,877	(1,575,484)	
48.0	Scheduled Maintenance	481,536	11,638,040	544,137	11,575,439	11,093,903	
51.0	Bookstore	1,031,743	699,500	886,459	844,784	(186,959)	
52.0	Cafeteria	17,439	320,000	274,251	63,188	45,749	
33.0	Child Development Center	0	681,621	681,621	0	0	
72	Student Rep	245,467	35,401	50,000	230,868	(14,599)	
74	Other Trust Funds	60,676	196,518	210,142	47,051	(13,624)	
74.1 & 74.2	Financial Aid	1,151,488	49,050,000	49,539,000	662,488	(489,000)	
Antelope Valley College Budget			143,412,088	133,778,943		9,633,145	

2015-2016 Tentative Budget

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Surplus/Deficit	Reserve
	<i>General Fund</i>						
01.0	Unrestricted	9,652,698	66,390,036	66,381,579	9,661,154	8,456	14.6%
01.3	Restricted	2,985,877	17,120,441	16,781,821	3,324,497	338,620	19.8%
21.0	Bond Interest & Redemption	5,622,146	6,662,890	6,341,878	5,943,158	321,012	
41.0	Measure R Bond Fund	1,243,893	103,160	1,347,053	0	(1,243,893)	
43.0	Palmdale Redevelopment	1,543	701,672	703,215	(0)	(1,543)	
44.0	Lancaster Redevelopment	1,315,877	910,000	1,619,887	605,990	(709,887)	
48.0	Scheduled Maintenance	11,575,439	1,550,000	11,480,203	1,645,236	(9,930,203)	
51.0	Bookstore	844,784	960,500	1,051,170	754,114	(90,670)	
52.0	Cafeteria	63,188	325,000	308,562	79,626	16,438	
33.0	Child Development Center	0	681,621	681,621	0	0	
72	Student Rep	230,868	35,401	68,000	198,269	(32,599)	
74	Other Trust Funds	47,051	200,200	200,000	47,251	200	
74.1 & 74.2	Financial Aid	662,488	49,164,663	49,653,663	173,488	(489,000)	
Antelope Valley College Budget			144,805,584	156,618,653		(11,813,069)	

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND SUMMARY RESTRICTED AND UNRESTRICTED

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
<i>BEGINNING FUND BALANCE</i>		11,378,196	12,638,575
<i>REVENUE</i>			
8100-8200	Federal	3,216,528	4,368,297
8600-8700	State	59,158,474	68,907,636
8800	Local	10,202,068	10,234,544
<u>Total Revenue</u>		72,577,070	83,510,477
REVENUE PLUS BEGINNING FUND BALANCE		83,955,266	96,149,052
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	29,979,139	32,205,586
2100-2400	Classified Salaries	14,436,997	15,550,032
3100-3800	Employee Benefits	12,675,123	14,063,610
4100-4700	Supplies	2,272,921	3,227,804
5100-5800	Other Operating Costs	8,659,631	10,595,638
6100-6700	Capital Expenditures	1,433,389	637,827
<u>Total Expenditures</u>		69,457,200	76,280,497
7100-7600	Other Outgo	1,859,491	6,882,903
<u>Total Expenditures & Other Outgo</u>		71,316,691	83,163,400
Unrestricted & Restricted Fund Balance		12,638,575	12,985,651
<i>Fund Balance Breakout</i>			
Basic Skills Carryover		373,849	373,849
Prop 20 Carryover		211,373	211,373
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,695,925	1,695,925
Proctoring Services Carryover		18,815	18,815
Block Grant Carryover		107,381	107,381
Misc. Programs Carryover		541,110	879,730
Unrestricted Subfund Balance		9,652,698	9,661,154
Surplus/Deficit		1,260,379	347,076

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	222,334	338,848
8140	Tanf - Federal (50%)	93,269	74,913
8159	PELL Admin. Allowance	47,490	47,490
8160	Veteran's Education	5,328	5,328
8170	Vocation Technical Education	496,075	543,326
8171	Career Tech	43,269	45,119
8181	TAFT/STEM Grant	1,959,101	2,742,558
8192/93	Independent Living Pgrm - A/B Youth Development	0	0
8201	Title V First Year Experience	80,293	514,926
8203	Trio Grant	213,580	0
8290	Misc Federal Income	55,789	55,789
TOTAL FEDERAL REVENUE		3,216,528	4,368,297
STATE REVENUE			
8600	State Revenues		
8610	General Apportionments	40,700,971	45,847,141
8611	Basic Skills	212,122	201,739
8615	Enrollment Fee Financial Asst.	200,859	200,859
8614	Kern CCD Prop 39	31,738	0
8616	BFAP Administration	556,322	549,126
8621	CA Career Pathways Trust Grant	33,361	2,246,135
8624	EOPS	748,721	711,285
8625	CARE	187,822	178,431
8626	Disabled Student Progr Svcs	987,229	937,868
8627	CalWorks	813,196	772,536
8628	Student Success & Support Program (SSSP)	755,537	2,407,039
8629	Telecom And Tech Infr	0	0
8630	Education Protection Account (EPA)	9,204,546	9,204,546
8631	DPSS CalWorks	147,000	223,428
8633	Career Tech SB70	0	0
8635	Nursing Enrollment Grant (Object will change to EPA)	129,587	129,587
8636	AB88 Adult Education	41,017	0
8638	Student Equity	88,566	1,606,107
8640	Tanf - State (50%)	93,269	88,606
8642	TANF-CDC	0	0
8643	LA Universal Preschool LAUP	350,000	350,000
8655	Instructional Block Grant	254,848	500,000
8657	Staff Diversity	5,958	5,658
8660	Interest and Investment Income	238	0
8663	Foster Parent Training Program	108,964	108,964
8664	Santa Barbara CCD CTE Enhancement	255,995	0
8670	State Tax Subventions	36,016	36,016
8681	State Lottery Proceeds - Reg	1,422,894	1,467,614
8682	State Lottery Proceeds-Prop 20	388,610	211,373
8683	Department of Corrections	323,109	338,299
8685	Mandated Cost Reimbursement	305,704	300,000
8690	Other State Revenues (PY Mandated Cost Reimburse)	489,000	0
8691	Adjunct Faculty Parity	240,104	240,104
8692	Adjunct Office Hours	38,200	38,200
8693	Adjunct Health Costs	6,975	6,975
TOTAL STATE REVENUE		59,158,474	68,907,638

ANTELOPE VALLEY COLLEGE

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
8811	Tax Allocation, Secured Roll	5,270,322	5,270,322
8812	Tax Allocation, Supp. Roll	113,440	113,440
8813	Tax Allocation, Unsecured Roll	242,074	242,074
8816	Prior Years Taxes	50,000	50,000
8817	Eraf	0	0
8833/8836	Instr Contracts, Yosemite Cod & CCE	10,000	10,000
8848	Asb Tutors	0	0
8850	AVC Facilities Rental	0	0
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	80,949	80,897
8872	Community Service Classes	114,126	114,126
8874	Enrollment	2,181,628	2,281,628
8876	Student Health Services	655,081	612,095
8877	Instructional/Lab Fees	55,000	55,000
8879	Transcript Charges	10,873	10,873
8880	Nonresident Tuition	341,482	341,482
8881	Parking Services-Public Transp	350,000	350,000
8882	Proctoring Services	0	0
8887	Audit Refunds/Challenges	13,748	13,748
8889	Library Book Fines	10,852	10,852
8890	Other Local Revenues	600,000	600,000
8893	Other Local Revenue Contracts	35,611	35,000
8894	Royalty Revenue	0	0
8898	Events Local Revenue	33,008	33,008
8896	Cash in Bank	23,875	
8981	Interfund Xfers - In	0	0
TOTAL LOCAL REVENUE		10,202,068	10,234,544
GRAND TOTAL REVENUE		72,577,070	83,510,477

ANTELOPE VALLEY COLLEGE

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	13,328,926	13,735,511
1200	Regular, Non-Teaching	4,589,893	4,782,464
1300	Adjunct, Teaching	10,811,319	12,155,424
1400	Other, Non-teaching	1,249,001	1,532,186
	TOTAL ACADEMIC SALARIES	29,979,139	32,205,586
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	10,959,477	11,847,712
2200	Regular, Instr. Aides	1,048,147	1,078,769
2300	Hourly, Non-Instr.	2,221,750	2,415,978
2400	Hrly, Instr. Aides	207,623	207,573
	TOTAL CLASSIFIED SALARIES	14,436,997	15,550,032
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	2,195,393	2,820,662
3200	PERS	1,487,553	1,708,577
3300	OASDI	1,489,246	1,576,678
3400	Health & Welfare	6,476,597	6,849,957
3500	Unemployment Ins.	49,209	52,405
3600	Workers' Comp.	838,221	910,780
3800	Alternative Retirement Plan	138,904	144,551
	TOTAL EMPLOYEE BENEFITS	12,675,123	14,063,610
4000	SUPPLIES		
4100	Textbooks	76	100
4200	Books & Other Reference Mat'l	16,100	0
4300	Instructional Materials & Supplies	1,092,727	1,667,629
4400	Software	12,520	12,514
4500	Non-Instructional Supplies/Equip	1,090,734	1,486,797
4600	Transportation Supplies	60,504	60,504
4700	Food Supplies	260	260
		0	0
	TOTAL SUPPLIES	2,272,921	3,227,804

ANTELOPE VALLEY COLLEGE

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

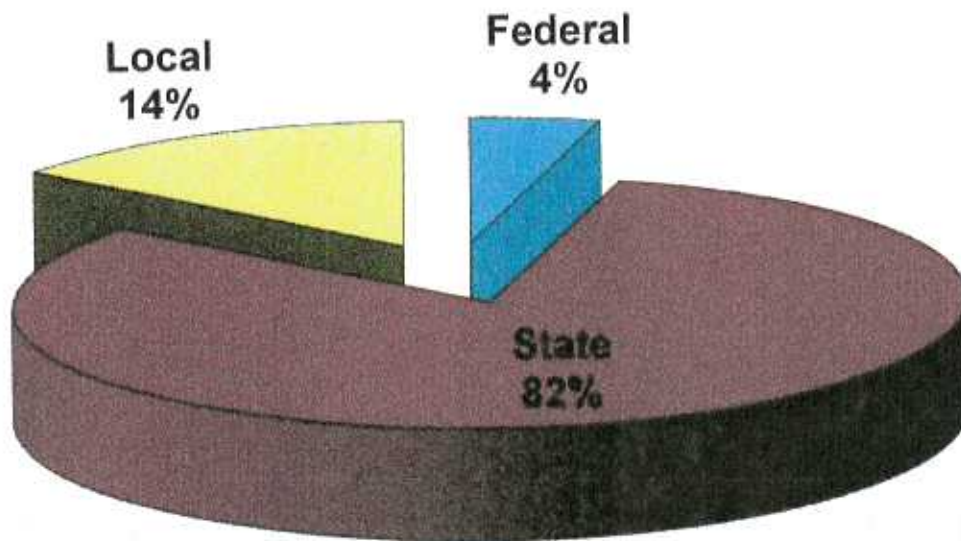
		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,866,599	3,247,469
5200	Conferences & Travel	460,475	676,775
5300	Dues & Memberships	908,266	689,245
5400	Insurance	594,021	594,021
5500	Utilities	1,718,893	1,804,838
5600	Rentals & Repairs	738,122	776,032
5700	Legal, Audit, Elections	390,012	770,012
5800	Other Services, Misc.	1,983,243	2,037,246
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	8,659,631	10,595,638
6000 CAPITAL OUTLAY			
6100	Site Improvement	93,651	176,135
6200	Building & Improvements	112,009	99,974
6300	Library Books	164,709	98,080
6400	Equipment	1,063,020	263,638
	TOTAL CAPITAL OUTLAY	1,433,389	637,827
7000 OTHER OUTGO			
7000	Other Outgo	0	0
7100	Debt Retirement	910,726	916,276
7310	Interfund Transfers Out	104,564	104,564
7400	Other Transfers	145,295	327,256
7500	Student Grants & Payments	261,469	129,340
7600	Payments for Students	50,324	70,522
7900	Reserve for Expenditures	387,113	5,334,945
	TOTAL OTHER OUTGO	1,859,491	6,882,903
GRAND TOTAL EXPENDITURES		71,316,691	83,163,400

Surplus/Deficit

1,260,379	347,076
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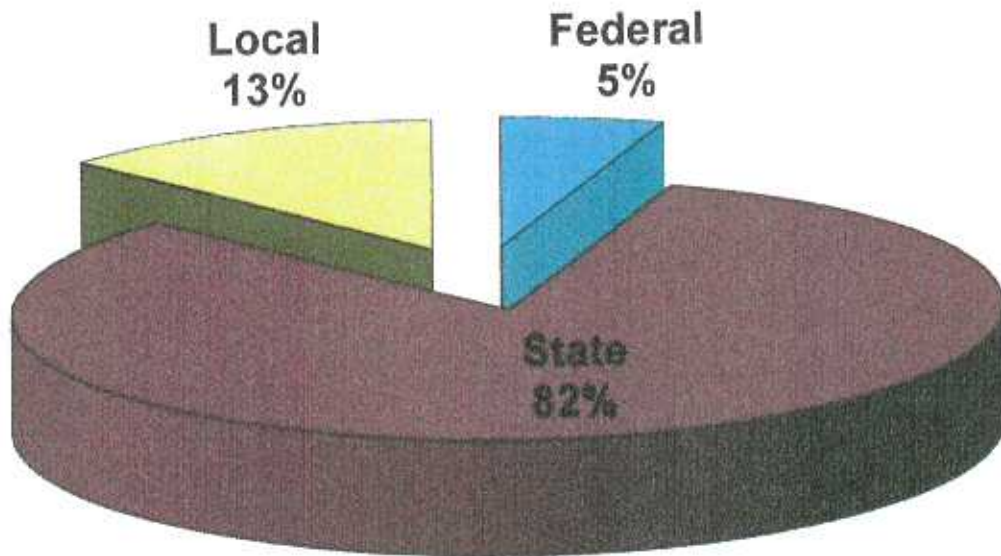
ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2014-2015

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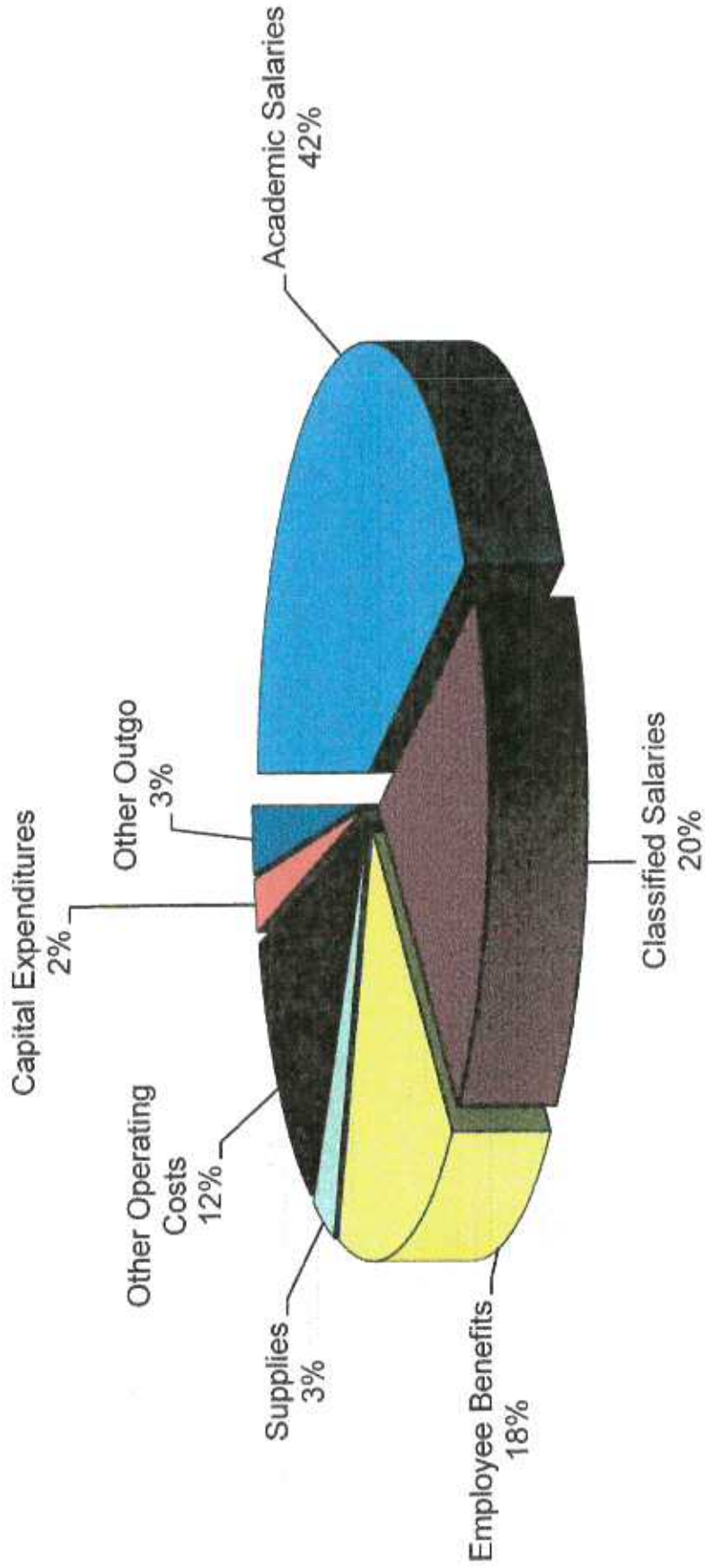


ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
TENTATIVE BUDGET 2015-2016

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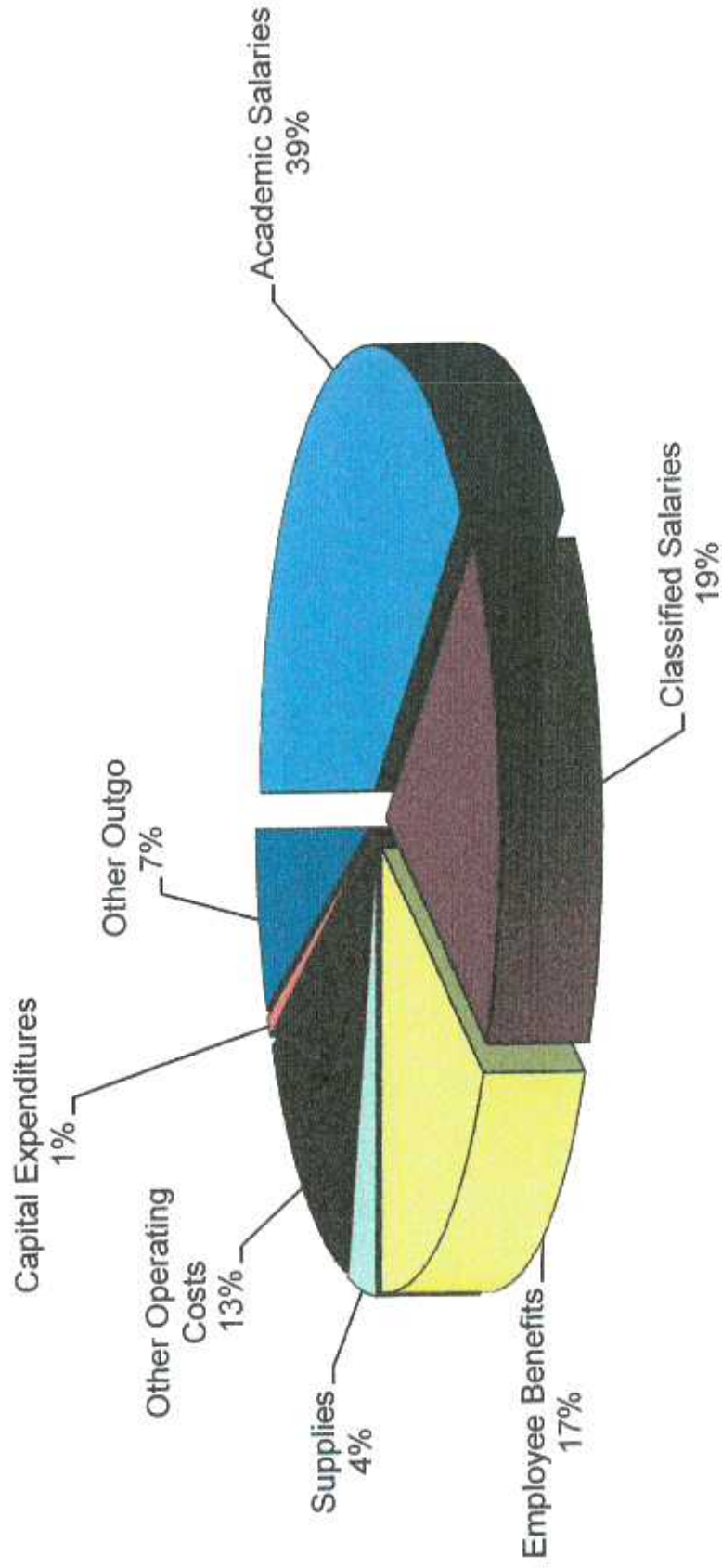


ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2014-2015



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ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
TENTATIVE BUDGET
2015-2016



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SECTION 5

***BUDGET SUMMARY
GENERAL FUND-UNRESTRICTED***

ANTELOPE VALLEY COLLEGE
2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
BEGINNING FUND BALANCE		9,401,773	9,652,698
REVENUE			
8100-8200	Federal	61,117	61,117
8600-8700	State	52,138,944	56,840,596
8800	Local	9,412,809	9,488,323
Total Revenue		61,612,870	66,390,036
REVENUE PLUS BEGINNING FUND BALANCE		71,014,643	76,042,734
EXPENDITURES			
1100-1400	Academic Salaries	28,449,461	29,999,325
2100-2400	Classified Salaries	11,901,574	12,112,599
3100-3800	Employee Benefits	11,442,971	12,519,029
4100-4700	Supplies	950,445	890,445
5100-5800	Other Operating Costs	6,620,198	7,040,385
6100-6700	Capital Expenditures	449,598	162,862
Total Expenditures		59,814,247	62,724,645
7100-7600	Other Outgo	1,547,698	3,656,934
Total Expenditures & Other Outgo		61,361,945	66,381,579
<i>Ending Fund Balance</i>		9,652,698	9,661,154
Surplus/(Deficit)		250,925	8,456
Reserve %		15.7%	14.6%

ANTELOPE VALLEY COLLEGE
2015-2016 TENTATIVE BUDGET 3 YEAR PROJECTION
UNRESTRICTED SUMMARY

		2016-2017 Projected Budget	2017-2018 Projected Budget	2018-2019 Projected Budget
BEGINNING FUND BALANCE		9,661,154	9,369,613	7,749,600
REVENUE				
8100-8200	Federal	61,117	61,117	61,117
8600-8700	State	56,840,596	56,840,596	56,840,596
8800	Local	8,902,450	8,902,450	8,902,450
Total Revenue		65,804,163	65,804,163	65,804,163
REVENUE PLUS BEGINNING FUND BALANCE		75,465,317	75,173,776	73,553,763
EXPENDITURES				
1100-1400	Academic Salaries	30,254,455	30,597,000	30,902,970
2100-2400	Classified Salaries	11,866,955	11,971,597	12,077,285
3100-3800	Employee Benefits	12,903,539	13,373,850	13,855,545
4100-4700	Supplies	890,445	890,445	890,445
5100-5800	Other Operating Costs	6,771,345	7,171,345	6,771,345
6100-6700	Capital Expenditures	162,862	162,862	162,862
Total Expenditures		62,849,602	64,167,099	64,660,452
7100-7600	Other Outgo*	3,246,102	3,257,077	3,272,202
Total Expenditures & Other Outgo		66,095,704	67,424,176	67,932,654
Ending Fund Balance		9,369,613	7,749,600	5,621,109
Surplus/(Deficit)		(291,541)	(1,620,013)	(2,128,491)
Reserve %		14.2%	11.5%	8.3%

Assumptions:

- * Deficit Co-Efficient of 0.5% assumed in 2013-2014 & 2014-2015 Only
- * Full restoration of 2011-2012 workload reduction in 2015-2016
- * No growth or COLA
- * Prop 20 funds buy down through 2017-2018
- * Assumes stair-stepping 3 faculty positions on STEM grant
- * Assumes Banner Staffing of \$320K end in 2016-2017
- * Includes \$500K in biennial elections in 2013-2014, 2015-2016 & 2017-2018
- * Includes step & column increases each year beyond 2014-2015
- * Only includes STRS increases and no other benefit increases

SECTION 6

***BUDGET DETAIL
GENERAL FUND-UNRESTRICTED***

ANTELOPE VALLEY COLLEGE
2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2014-2015 Estimated Actuals	2015-2016 Tentative Budget
BEGINNING FUND BALANCE	9,401,773	9,652,698
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	5,328	5,328
8290 Misc Federal Income	55,789	55,789
TOTAL FEDERAL REVENUE	61,117	61,117
STATE REVENUE		
8600 State Revenues	0	0
8610 General Apportionments	40,700,871	45,847,141
8630 Education Protection Account (EPA)	9,204,546	9,204,546
8660 Interest	238	0
8670 State Tax Subventions	38,016	38,016
8681 State Lottery Proceeds - Reg	1,422,894	1,487,614
8690 Other State Revenues (PY Mandated Cost Reimburse)	489,000	0
8691 Adjunct Faculty Parity	240,104	240,104
8692 Adjunct Office Hours	38,200	38,200
8693 Adjunct Health Costs	8,975	8,975
TOTAL STATE REVENUE	52,138,944	56,840,586
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	5,270,322	5,270,322
8812 Tax Allocation, Supp. Roll	113,440	113,440
8813 Tax Allocation, Unsecured Roll	242,074	242,074
8816 Prior Years Taxes	50,000	50,000
8817 Eraf	0	0
8848 Asb Tutors	0	0
8850 AVC Facilities Rental	0	0
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	70,897	70,897
8872 Community Service Classes	0	0
8874 Enrollment	2,181,628	2,281,628
8877 Instructional/Lab Fees	55,000	55,000
8879 Transcript Charges	10,873	10,873
8880 Nonresident Tuition	341,482	341,482
8881 Parking Services-Public Transp	350,000	350,000
8887 Audit Refunds/Challenges	13,748	13,748
8889 Library Book Fines	10,852	10,852
8890 Other Local Revenues	600,000	600,000
8893 Other Local Revenue Contracts	35,611	35,000
8894 Royalty Revenue	0	0
8896 Cash In Bank	23,875	0
8898 Events Local Revenue	33,008	33,008
8981 Interfund Xfers - In	0	0
TOTAL LOCAL REVENUE	9,412,809	9,488,323
GRAND TOTAL REVENUE	61,612,870	66,390,036
REVENUE PLUS BEGINNING FUND BALANCE	71,014,643	76,042,734

ANTELOPE VALLEY COLLEGE
2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	12,982,760	13,445,813
1200	Regular, Non-Teaching	3,997,028	4,067,167
1300	Adjunct, Teaching	10,633,332	11,631,540
1400	Other, Non-teaching	846,341	854,804
TOTAL ACADEMIC SALARIES		28,449,461	29,999,325
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	9,472,810	9,683,213
2200	Regular, Instr. Aides	1,025,966	1,046,588
2300	Hourly, Non-Instr.	1,195,225	1,195,225
2400	Hrly, Instr. Aides	207,573	207,573
TOTAL CLASSIFIED SALARIES		11,901,574	12,112,599
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	2,045,383	2,683,448
3200	PERS	1,296,400	1,351,770
3300	OASDI	1,321,043	1,351,898
3400	Health & Welfare	5,826,508	6,147,740
3500	Unemployment Ins.	47,778	49,579
3600	Workers' Comp.	769,321	798,066
3800	Alternative Retirement Plan	136,528	136,528
TOTAL EMPLOYEE BENEFITS		11,442,971	12,519,029
4000	SUPPLIES		
4100	Textbooks	0	0
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	160,440	160,440
4400	Software	6,824	1,624
4500	Non-Instructional Supplies/Equip	722,677	667,677
4600	Transportation Supplies	80,504	80,504
4700	Food Supplies	0	0
TOTAL SUPPLIES		950,445	890,445

**ANTELOPE VALLEY COLLEGE
2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	416,134	416,134
5200	Conferences & Travel	186,522	195,522
5300	Dues & Memberships	639,844	514,844
5400	Insurance	594,021	594,021
5500	Utilities	1,718,893	1,804,838
5600	Rentals & Repairs	695,277	715,277
5700	Legal, Audit, Elections	390,012	770,012
5800	Other Services, Misc.	1,979,495	2,029,737
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	6,620,198	7,040,385
6000	CAPITAL OUTLAY		
6100	Site Improvement	90,872	28,972
6200	Building & Improvements	70,000	0
6300	Library Books	98,080	98,080
6400	Equipment	190,646	35,910
	TOTAL CAPITAL OUTLAY	449,598	162,862
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	910,726	916,276
7310	Interfund Transfers Out	104,564	104,564
7400	Other Transfers	145,295	145,295
7500	Student Grants & Payments	0	0
7600	Payments for Students	0	0
7900	Reserve for Expenditures	387,113	2,490,799
	TOTAL OTHER OUTGO	1,547,698	3,656,934
	GRAND TOTAL EXPENDITURES	61,361,945	66,381,679

Ending Fund Balance

9,652,698	9,661,154
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Surplus/(Deficit)

260,925	8,456
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Reserve %

16.7%	14.6%
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1/15 Exec Council
Changes since then : 1 % COLA
retroactive 4/15 board meeting

SECTION 7

***BUDGET SUMMARY
GENERAL FUND-RESTRICTED***

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED SUMMARY**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
BEGINNING FUND BALANCE		1,976,423	2,985,877
REVENUE			
8100-8200	Federal	3,155,411	4,307,180
8600-8700	State	7,019,530	12,067,040
8800	Local	789,259	746,221
Total Revenue		10,964,200	17,120,441
REVENUE PLUS BEGINNING FUND BALANCE		12,940,623	20,106,318
EXPENDITURES			
1100-1400	Academic Salaries	1,529,678	2,206,261
2100-2400	Classified Salaries	2,535,423	3,437,433
3100-3800	Employee Benefits	1,232,152	1,544,581
4100-4700	Supplies	1,322,476	2,337,359
5100-5800	Other Operating Costs	2,039,433	3,555,253
6100-6700	Capital Expenditures	983,791	474,965
Total Expenditures		9,642,953	13,555,852
7100-7600	Other Outgo	311,793	3,225,969
Total Expenditures & Other Outgo		9,954,746	16,781,821
Fund Balance Breakout			
Basic Skills Carryover		373,849	373,849
Prop 20 Carryover		211,373	211,373
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,695,925	1,695,925
Proctoring Services Carryover		18,815	18,815
Block Grant Carryover		107,381	107,381
Misc. Programs Carryover		541,110	879,730
Ending Fund Balance		2,985,877	3,324,497
Surplus/Deficit		1,009,454	338,620

SECTION 8

***BUDGET DETAIL
GENERAL FUND-RESTRICTED***

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

	2014-2015 Estimated Actuals	2015-2016 Tentative Budget
BEGINNING FUND BALANCE	1,976,423	2,985,877
FEDERAL REVENUE		
8121 Federal College Work Study	222,334	338,848
8140 Tanf - Federal (50%)	93,269	74,913
8159 PELL Admin. Allowance	47,490	47,490
8170 Vocation Technical Education	496,075	543,326
8171 Career Tech	43,269	45,119
8181 TAFT/STEM Grant	1,959,101	2,742,568
8192/93 Independent Living Pgrm - A/B Youth Development	0	0
8201 Title V First Year Experience	80,293	514,926
8203 Trio Grant	213,580	0
8290 Misc Federal Income	0	0
TOTAL FEDERAL REVENUE	3,155,411	4,307,180
STATE REVENUE		
8611 Basic Skills	212,122	201,739
8614 Kern CCD Prop 39	31,738	0
8615 Enrollment Fee Financial Asst.	200,859	200,859
8616 BFAP Administration	556,322	549,126
8621 CA Career Pathways Trust Grant	33,361	2,246,135
8624 EOPS	748,721	711,285
8625 CARE	187,822	178,431
8626 Disabled Student Progr Svcs	987,229	937,868
8627 CalWorks	813,196	772,536
8628 Student Success & Support Program (SSSP)	755,537	2,407,039
8629 Telecom And Tech Infr	0	0
8631 DPSS CalWorks	147,000	223,428
8633 Career Tech SB70	0	0
8635 Nursing Enrollment	129,587	129,587
8636 AB86 Adult Education	41,017	0
8638 Student Equity	88,566	1,606,107
8640 Tanf - State (50%)	93,269	88,606
8642 TANF-CDC	0	0
8643 LA Universal Preschool LAUP	350,000	350,000
8655 Instructional Block Grant	254,846	500,000
8657 Staff Diversity	5,956	5,658
8663 Foster Parent Training Program	108,964	108,964
8664 Santa Barbara CCD CTE Enhancement	255,995	0
8682 State Lottery Proceeds-Prop 20	388,610	211,373
8683 Department of Corrections	323,109	338,299
8685 Mandated Cost Reimbursement	305,704	300,000
8690 Other State Revenues	0	0
TOTAL STATE REVENUE	7,019,530	12,067,040
LOCAL REVENUE		
8833/8836 Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8860 Interest and Investment Income	10,052	10,000
8871/8872 Community Service & CCD Classes	114,126	114,126
8876 Student Health Services	655,081	612,095
8882 Proctoring Services	0	0
8896 Cash in Bank	0	0
TOTAL LOCAL REVENUE	789,259	746,221
GRAND TOTAL REVENUE	10,964,200	17,120,441
REVENUE PLUS BEGINNING FUND BALANCE	12,940,623	20,106,318

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	346,166	289,698
1200	Regular, Non-Teaching	602,865	715,297
1300	Adjunct, Teaching	177,987	523,884
1400	Other, Non-teaching	402,660	677,382
	TOTAL ACADEMIC SALARIES	1,529,678	2,206,261
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	1,486,667	2,184,499
2200	Regular, Instr. Aides	22,181	32,181
2300	Hourly, Non-Instr.	1,026,525	1,220,753
2400	Hrly, Instr. Aides	50	0
	TOTAL CLASSIFIED SALARIES	2,535,423	3,437,433
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	150,000	137,214
3200	PERS	191,153	356,807
3300	OASDI	168,203	224,780
3400	Health & Welfare	650,089	702,217
3500	Unemployment Ins.	1,431	2,826
3600	Workers' Comp.	68,900	112,714
3800	Alternative Retirement Plan	2,376	8,023
	TOTAL EMPLOYEE BENEFITS	1,232,152	1,544,581
4000	SUPPLIES		
4100	Textbooks	76	100
4200	Books & Other Reference Mat'l	16,100	0
4300	Instructional Materials & Supplies	932,287	1,507,189
4400	Software	5,696	10,690
4500	Non-Instructional Supplies/Equip	368,057	819,120
4600	Transportation Supplies	0	0
4700	Food Supplies	260	260
	TOTAL SUPPLIES	1,322,476	2,337,359

**2015-2016 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,450,465	2,831,335
5200	Conferences & Travel	273,963	481,253
5300	Dues & Memberships	268,422	174,401
5400	Insurance	0	0
5500	Utilities	0	0
5600	Rentals & Repairs	42,845	60,755
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	3,748	7,509
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	2,039,433	3,555,253
6000	CAPITAL OUTLAY		
6100	Site Improvement	2,779	147,263
6200	Building & Improvements	42,009	99,974
6300	Library Books	66,629	0
6400	Equipment	872,374	227,728
6500	Equipment Replacement	0	0
	TOTAL CAPITAL OUTLAY	983,791	474,965
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	0	0
7400	Other Transfers	0	181,961
7500	Student Grants & Payments	261,469	129,340
7600	Payments for Students	50,324	70,522
7900	Reserve for Expenditures	0	2,844,146
	TOTAL OTHER OUTGO	311,793	3,225,969
GRAND TOTAL EXPENDITURES		9,954,746	16,781,821
Ending Fund Balance		2,985,877	3,324,497
Surplus/Deficit		1,009,454	338,620

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

LANCASTER REDEVELOPMENT FUNDS
TENTATIVE BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	2,891,361	1,315,877
REVENUE		
8652 State Building Projects Fund	0	0
8860 Interest	10,000	10,000
8818 Penalty & Interest, Deliq. Taxes	0	
8819 Lancaster Redev (AB1290)	3,465	0
8891 Lancaster Redevelopment	978,083	900,000
<u>Total Revenue</u>	991,548	910,000
<u>Total Beginning Balance and Revenue</u>	3,882,909	2,225,877
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	392,920	0
6100-6700 Capital Expenditures	1,620,915	869,355
<u>Total Expenditures</u>	2,013,835	869,355
7100-7600 Other Outgo	553,197	750,532
<u>Total Expenditures & Other Outgo</u>	2,567,032	1,619,887
<u>Total Ending Fund Balance</u>	1,315,877	605,990
<i>Surplus/Deficit</i>	(1,022,287)	40,645

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**BOND PROJECTS FUND
TENTATIVE BUDGET
2015-2016**

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	1,919,892	1,243,893
REVENUE		
8860 Interest	9,000	3,160
8890 Other Local Revenues	0	100,000
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0
<u>Total Revenue</u>	9,000	103,160
<u>Total Beginning Balance and Revenue</u>	1,928,892	1,347,053
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	500	0
6100-6700 Capital Expenditures	684,499	1,347,053
<u>Total Expenditures</u>	684,999	1,347,053
7100-7600 Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>	684,999	1,347,053
<i>Ending Fund Balance</i>	1,243,893	0

**BOND PROJECTS FUND
TENTATIVE BUDGET
2015-2016**

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DETAIL OF BOND PROJECTS

	2014-2015 Estimated Actuals	2015-2016 Tentative Budget
Beginning Balance	1,919,892	1,243,893
REVENUE		
8860 Interest	9,000	3,160
8890 Other Local Revenues (AT&T)	0	100,000
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0
Total Revenue	9,000	103,160
Total Beginning Balance and Revenue	1,928,892	1,347,053
EXPENDITURES		
Campus Roadway Projects	18,000	189,646
Health & Sciences Building	45,657	52,228
Baseball Field Repair	5,490	0
M&O Facility (HVAC Modificaiton)	7,888	219,663
Planning and coordination	5,228	15,273
Replace/Upgrade Campus Infrastructure	61,048	41,259
Campus Safety Camera System	0	300,000
Capital Outlay Projects	2,947	0
Landscaping Projects	29,509	0
Elevator Projects	14,540	0
Restroom Rennovation	35,500	0
Palmdale Center Development	242,494	0
Rennovation of Choral Room	5,174	119,826
AT&T Tower/Stadium Lighting	65,000	0
Sand Volleyball Project	15,000	267,772
Tennis Court Renovations	107,455	0
SSV Window & Wall Repair	22,460	0
Curbs and Walkways Projects	1,609	141,386
Total Expenditures	684,999	1,347,053
Ending Fund Balance	1,243,893	0

ANTELOPE VALLEY COLLEGE

SCHEDULED MAINTENANCE AND SPECIAL PROJECTS

TENTATIVE BUDGET

2015-2016

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	481,536	11,575,439
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REVENUE

8650	Proposition 39: Clean Energy	337,206	0
8652	State Scheduled Maintenance	1,210,014	1,500,000
8860	Interest	2,500	50,000
8890	Local Income/Incentives	88,320	0
8897	Certificate of Participation (COP)*	10,000,000	0

<u>Total Revenue</u>	11,638,040	1,550,000
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<u>Total Beginning Balance and Revenue</u>	12,119,576	13,125,439
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	0	0
6100-6700	Capital Expenditures	544,137	11,480,203

<u>Total Expenditures</u>	544,137	11,480,203
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	544,137	11,480,203
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<u>Total Ending Fund Balance</u>	11,575,439	1,645,236
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<i>Surplus/Deficit</i>	11,093,903	(9,930,203)
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ANTELOPE VALLEY COLLEGE

SCHEDULED MAINTENANCE AND SPECIAL PROJECTS
TENTATIVE BUDGET
2015-2016

**DETAIL OF SCHEDULED MAINTENANCE
AND SPECIAL PROJECTS**

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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Beginning Fund Balance	481,536	11,575,439
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REVENUE

8650	Proposition 39: Clean Energy	337,206	0
8652	State Scheduled Maintenance	1,210,014	1,500,000
8860	Interest	2,500	50,000
8890	Local Income/Incentives	88,320	0
8897	Certificate of Participation (COP)*	10,000,000	0
Total Revenue		11,638,040	1,550,000
Total Beginning Balance and Revenue		12,119,576	13,125,439

**DETAIL OF SCHEDULED MAINTENANCE
AND SPECIAL PROJECTS**

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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EXPENDITURES:

Replace Gym Hot Water Boiler System	31,800	532,400
Solar Panel Project	250	250
Gymnasium Duct Socks	15,479	4,022
Student Lounge Renovation	4,121	30,879
Replace/Repair Campus Roofs	37,911	499,595
Kiln Patio Cover Replacement	10,929	87,251
DSA Uncertified Projects	16,512	0
LED Exterior Lighting Year 1	353,040	62,695
LED Exterior Lighting Year 2	74,095	263,111
Palmdale & Foxfield Renovations*	0	10,000,000
Total Expenditures	544,137	11,480,203
Ending Fund Balance	11,575,439	1,645,236

*Contingent upon board approval

**PALMDALE SITE
TENTATIVE BUDGET
2015-2016**

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	133,776	1,543
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REVENUE

8860	Interest	500	500
8890	Other Local Revenues	0	0
8892	Palmdale Redevelopment	550,000	550,000
8893	Transfer In	0	151,172

<u>Total Revenue</u>	550,500	701,672
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<u>Total Beginning Balance and Revenue</u>	684,276	703,215
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	682,733	703,215
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	682,733	703,215
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	682,733	703,215
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<i>Ending Fund Balance</i>	1,543	0
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ANTELOPE VALLEY COLLEGE

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BOND INTEREST AND REDEMPTION FUND
TENTATIVE BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	5,301,134	5,622,146
REVENUE		
8600 State Revenue	0	0
8800 Local Revenue	6,662,890	6,662,890
<u>Total Revenue</u>	6,662,890	6,662,890
<u>Total Beginning Balance and Revenue</u>	11,964,024	12,285,036
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	0	0
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	0	0
7100-7600 Other Outgo	6,341,878	6,341,878
<u>Total Expenditures & Other Outgo</u>	6,341,878	6,341,878
<i>Ending Fund Balance</i>	5,622,146	5,943,158

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SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

MARAUDER BOOKSTORE

TENTATIVE BUDGET

2015-2016

2015

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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Beginning Fund Balance	1,031,743	844,784
REVENUE		
Gross Income	2,412,684	2,800,500
Less Cost of Sales	1,740,062	1,850,000
<i>Net Income from Sales</i>	<i>689,500</i>	<i>950,500</i>
Other Income	10,000	10,000
Total Revenue	699,500	960,500
Total Beginning Balance and Revenue	1,731,243	1,805,284
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	378,371	491,404
3100-3800 Employee Benefits	158,088	189,766
4100-4700 Supplies	25,000	30,000
5100-5800 Other Operating Costs	325,000	340,000
6100-6700 Capital Expenditures	0	0
Cafeteria Expense	0	0
Transfer to Student Development	0	0
Total Expenditures	886,459	1,051,170
7100-7600 Other Outgo	0	0
Total Expenditures & Other Outgo	886,459	1,051,170
Transfer to Cafeteria	0	0
Ending Fund Balance	844,784	754,114
Surplus/Deficit	(186,959)	(90,670)

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**CAFETERIA
TENTATIVE BUDGET
2015-2016**

2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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Beginning Fund Balance	17,439	63,188
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REVENUE

Gross Income	390,000	390,000
Less Cost of Sales	145,000	135,000
<i>Net Income from Sales</i>	<i>245,000</i>	<i>255,000</i>
Other Income	75,000	70,000
Transfer from Bookstore	0	0

Total Revenue	320,000	325,000
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Total Beginning Balance and Revenue	337,439	388,188
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EXPENDITURES

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	189,259	214,388
3100-3800 Employee Benefits	48,310	53,674
4100-4700 Supplies	6,000	6,500
5100-5800 Other Operating Costs	23,000	24,000
6100-6700 Capital Expenditures	7,682	10,000

Total Expenditures	274,251	308,562
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7100-7600 Other Outgo	0	0
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Total Expenditures & Other Outgo	274,251	308,562
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Ending Fund Balance	63,188	79,626
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Surplus/Deficit	45,749	16,438
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SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER
TENTATIVE BUDGET
2015-2016

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2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	0	0
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REVENUE

8632	CDC Instructional Materials	0	0
8645	State	411,300	411,300
8860	Interest Income	500	500
8871	Local	112,000	112,000
8896	Cash in Bank	12,526	12,526
8980	Transfers In	145,295	145,295

<u>Total Revenue</u>	681,621	681,621
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<u>Total Beginning Balance and Revenue</u>	681,621	681,621
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	491,021	491,021
3100-3800	Employee Benefits	175,000	175,000
4100-4700	Supplies	13,100	13,100
5100-5800	Other Operating Costs	2,500	2,500
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	681,621	681,621
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	681,621	681,621
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<i>Ending Fund Balance</i>	0	0
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SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

PARKING FUND*
TENTATIVE BUDGET
 2015-2016

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		2014-2015 Estimated Actuals	2015-2016 Tentative Budget
<i>Beginning Fund Balance</i>		0	0
REVENUE			
8881	Local	350,000	350,000
Total Revenue		350,000	350,000
REVENUE PLUS BEGINNING FUND BALANCE		350,000	350,000
EXPENDITURES			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	50,000	50,000
5100-5800	Other Operating Costs	300,000	300,000
6100-6700	Capital Expenditures	0	0
Total Expenditures		350,000	350,000
7100-7600	Other Outgo	0	0
Total Expenditures & Other Outgo		350,000	350,000
<i>Ending Fund Balance</i>		0	0

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

ANTELOPE VALLEY COLLEGE

STUDENT FINANCIAL AID FUNDS
TENTATIVE BUDGET
 2015-2016

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2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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Beginning Fund Balance	1,151,488	662,488
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REVENUE

8100-8200	Federal	47,500,000	47,614,663
8600-8700	State	1,550,000	1,550,000
8800	Local	0	0
8860	Interest	0	0

Total Revenue	49,050,000	49,164,663
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Total Beginning Balance and Revenue	50,201,488	49,827,151
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EXPENDITURES

90004	Federal	Pell Student Grants	31,500,000	31,500,000
90104	Federal	SEOG	275,000	389,663
25304	State	CDC Training Consortium	9,000	9,000
91004	State	Cal Grants	1,550,000	1,550,000
90204	Federal	Stafford Loans	16,000,000	16,000,000
24204	State	CARE Grants	55,000	55,000
24004	State	EOPS Grants	130,000	130,000
21010	Local	LA Universal Preschool	20,000	20,000

Total Expenditures	49,539,000	49,653,663
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Ending Fund Balance	662,488	173,488
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ANTELOPE VALLEY COLLEGE

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**STUDENT REPRESENTATION FEE
TENTATIVE BUDGET
2015-2016**

	2014-2015 Estimated Actuals	2015-2016 Tentative Budget
<i>Beginning Fund Balance</i>	245,467	230,868
REVENUE		
8884 Fees Collected	33,857	33,857
8860 Interest	1,544	1,544
<u>Total Revenue</u>	35,401	35,401
<u>Total Beginning Balance and Revenue</u>	280,868	266,269
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	10,000	2,000
5100-5800 Other Operating Costs	40,000	66,000
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	50,000	68,000
7100-7600 Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>	50,000	68,000
<i>Ending Fund Balance</i>	230,868	198,269

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
TENTATIVE BUDGET
2015-2016

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2014-2015 Estimated Actuals	2015-2016 Tentative Budget
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<i>Beginning Fund Balance</i>	60,676	47,051
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REVENUE

8800 Local	196,330	200,000
8860 Interest	188	200

<u>Total Revenue</u>	196,518	200,200
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<u>Total Beginning Balance and Revenue</u>	257,193	247,251
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EXPENDITURES

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	0	0
6100-6700 Capital Expenditures	0	0

<u>Total Expenditures</u>	0	0
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7100-7600 92004: Scholarships-Local	205,409	180,000
7100-7600 90304: Scholarshare-Local	4,733	20,000

<u>Total Other Outgo</u>	210,142	200,000
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<u>Total Expenditures & Other Outgo</u>	210,142	200,000
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<i>Ending Fund Balance</i>	47,051	47,251
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SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2015-2016

DISTRICT NAME: Antelope Valley College
DATE: 06/08/15

I.	2015-16 Appropriations Limit:		
A.	2014-15 Appropriations Limit		\$ 56,142,677
B.	2015-16 Price Factor:	1.0382	
C.	Population factor:		
	1 2013-14 Second Period Actual FTES	11,095.65	
	2 2014-15 Second Period Actual FTES	11,292.00	
	3 2015-16 Population change factor (line C.2. divided by line C.1.)	1.0177	
D.	2014-15 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 59,319,013
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	\$ -	
	2 Temporary voter approved increases	0	
	3 Total adjustments - increase		
	Sub-Total		\$ -
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	\$ -	
	2 Temporary voter approved increases	0	
	3 Total adjustments - decrease		
G.	2015-16 Appropriations Limit		\$ 59,319,013
II.	2015-16 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 53,604,977
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		38,200
C.	Local Property taxes		5,675,836
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		-
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		-
H.	2015-16 Appropriations Subject to Limit		\$ 59,319,013

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

Planned Expenditures for Budget Year: 2015-2016 District ID: 64253 Name: Antelope Valley Community College

Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
EPA Proceeds	8630				9,204,546
Instructional Activities	0100-5900	9,204,546			
Other Support Activities (list below)	6000				
Total Expenditures for EPA*		9,204,546	0	0	9,204,546
Revenues less Expenditures					0

*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.