

Budget Committee Agenda

Wednesday, May 30, 2018
SSV-151
2:30 p.m. - 3:30 p.m.

Type of Meeting: *Regular*
Please Review/Bring: *Agenda, Minutes and Supporting Documents*

Committee Members:

| | | |
|------------------------|--|---------------|
| Diana Keelen, Co-Chair | Executive Director of Business Services (Co-Chair) | Standing |
| Ty Mettler, Co-Chair | Academic Senate President or Designee (Co-Chair) | Standing |
| Jill Zimmerman | Dean - Student Services | 2017-2020 |
| Riley Dwyer | Dean - Academic Affairs | 2016-2019 |
| Pamela Ford | Classified Union | 2017-2020 |
| Violet Christopher | Faculty Union | 2015-2018 |
| Karen Heinzman | Faculty Staff | 2017-2020 |
| Christopher Hamilton | Adjunct Faculty Staff | 2017-2018 |
| Maria West | Classified Staff | 2017-2020 |
| Nichelle Williams | CMS | 2015-2018 |
| Jared Simmons | Facilities | 2016-2019 |
| Maxine Griffin | Human Resources | 2015-2018 |
| Rick Shaw | Information Technology Committee | 2016-2019 |
| Richard Fleishman | Outcomes Committee | 2017-2020 |
| Carol Eastin | Program Review Committee | 2015-2018 |
| Vanessa Gibson | Student Success Committee | 2016-2019 |
| Vacant | Enrollment Management Committee | (3-year term) |
| Alexander Fudala | ASO Representative | 2017-2018 |
| Mark Bryant | VP HR & Employee Relations, Ex-Officio | Standing |
| Erin Vines | VP Student Services, Ex-Officio | Standing |
| Bonnie Suderman | VP Academic Affairs, Ex-Officio | Standing |
| Sarah Miller | Proxy for Co-Chair | N/A |

| Items | Person | Action / Notes |
|---|-------------|----------------|
| I. Approval of Minutes: March 28, 2018 Meeting | Mr. Mettler | |
| II. Information Items: Presentation of 2018- 2019 Tentative Budget | Ms. Keelen | |
| III. Discussion Items: | | |



| | | |
|---------------------------------------|-----|--|
| Budget Request Process Improvement | All | |
|---------------------------------------|-----|--|

| | | |
|---|--|--|
| NEXT MEETING DATE: June 27 th , 2018 | | |
|---|--|--|

Budget Committee Minutes

Wednesday, March 28, 2018
A-140
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular*

Note Taker: *Rhonda Burgess*

Please Review/Bring: *Agenda, Minutes, Supporting Docs*

Committee Members:

| | |
|------------------------|--|
| Diana Keelen, Co-Chair | Executive Director of Business Services (Co-Chair) |
| Ty Mettler, Co-Chair | Academic Senate President or Designee (Co-Chair) |
| Jill Zimmerman | Dean - Student Services |
| Riley Dwyer | Dean - Academic Affairs |
| Pamela Ford | Classified Union |
| Violet Christopher | Faculty Union |
| Karen Heinzman | Faculty Staff |
| Christopher Hamilton | Adjunct Faculty Staff - ABSENT |
| Maria West | Classified Staff |
| Nichelle Williams | CMS Staff |
| Jared Simmons | Facilities |
| Maxine Griffin | Human Resources |
| Rick Shaw | Information Technology Committee – Bill Carlson in as Proxy |
| Richard Fleishman | Outcomes Committee |
| Carol Eastin | Program Review Committee - ABSENT |
| Vanessa Gibson | Student Success Committee |
| VACANT | Enrollment Management Committee |
| Alexander Fudala | ASO Representative - ABSENT |
| Mark Bryant | VP HR & Employee Relations, Ex-Officio |
| Erin Vines | VP Student Services, Ex-Officio |
| Bonnie Suderman | VP Academic Affairs, Ex-Officio |
| Sarah Miller | Proxy for Co-Chair - ABSENT |

| Items | Person | Action |
|--|------------|---|
| I. Approval of Minutes: January 24, 2018 Meeting | All | Minutes were approved as presented. |
| II. Discussion Items: Review Budget Request Scoring | Ms. Keelen | Scoring results for 2018-2019 were presented for one-time and ongoing requests submitted through the electronic budget request system. Note that these requests will be evaluated by Exec Council for possible alternative funding. |



| | | |
|--|--|---|
| | | <p>Will update at May Budget Committee meeting -- budget request process improvement and presentation of the tentative budget will also be covered. Small requests that were under the limit for this process will be addressed once AVC knows what funding will be from the state.</p> |
|--|--|---|

NEXT MEETING DATE:

April 25, 2018 – Joint SP&BC
May 23, 2018 – Budget Committee

FUTURE 17-18 MEETINGS:

6/27/2018

DRAFT



DRAFT

ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2018-2019 TENTATIVE BUDGET



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

June 11, 2018

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2018-2019 TENTATIVE BUDGET NARRATIVE

2017-2018 Unaudited Actuals

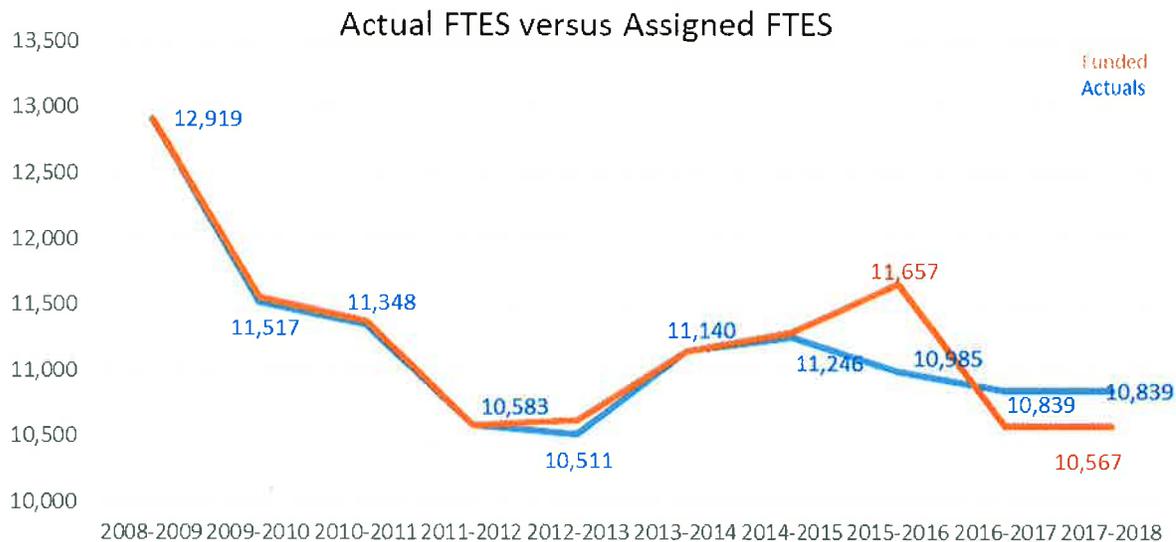
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250K from 2012-2018. In November 2016, the California voters approved Proposition 55, which extends the personal income tax portion of Proposition 30 through 2030. 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.

Full Time Equivalent Students (FTES)

Student headcount does not seem to be dropping in relation to full time equivalent students, which is an indication that students are enrolling in less units on average. Typically, when the economy starts to do better and jobs are available enrollments flatten.



FTES targets for the 2017-2018 fiscal year were discussed at the September 27, 2017 Enrollment Management Meeting. The District projected that it would be in stability and presented a recovery plan with enrollment strategies. As a result, the potential growth is not included in the 2017-2018 or 2018-2019 budgets.

| 2017-2018 FTES | Actuals |
|---|----------------|
| <u>FTES Target</u> | |
| 2017-2018 FTES Base | 10,567 |
| 2016-2017 FTES Needed to make up from reassigning Summer 2017 | 400 |
| Total FTES Actuals minus Summer 2016 reassigned FTES | 10,967 |
| 2% Enrollment growth target above base | 219 |
| 2017-2018 Target Base | 11,186 |

2018-2019 Tentative Budget for Community Colleges¹

| Item | 2017-18 Enacted Budget | 2018-19 Governor's January Proposal | 2018-19 Governor's May Revision | Notes |
|--|---------------------------|---|--|--|
| Ongoing Funds | | | | |
| Cost of Living Adjustment (COLA) | \$97 M (1.56%) | \$161.2 M (2.51%) | \$1.731 M (2.71%) | |
| Enrollment Growth | \$57.8 M (1%) | \$60 M (1%) | \$60 M (1%) | Allows the system to serve around 25,000 more students. |
| <i>Base Augmentation (New Funding Formula)</i> | <i>\$186.3 M</i> | <i>\$175 M</i> | <i>\$175 M (plus \$104 M one time)</i> | <i>To support transition to a new equity and outcomes focused funding formula.</i> |
| College Promise Programs | \$0 | \$46 M | \$46 M | To implement AB 19 (Chpt. 735/Statutes of 2017) |
| Student Success (SSSP) & Equity | No Augmentation | No Augmentation | No Augmentation | |
| Workforce & CTE Pathways | No Augmentation | No Augmentation | No Augmentation | |
| Part-Time Faculty Office Hours | \$5 M | No Augmentation | No Augmentation | |
| Basic Skills | No Augmentation | No Augmentation | No Augmentation | |
| COLA: Adult Education Block Grant | \$0 | \$20.5 M | \$21.5 M | COLA for AEBG plus \$5 M for data collection |
| Full-Time Student Success Grants | \$25 M | \$32.9 M | \$40.8 M | Consolidates the two categorical programs. Grant based on units taken by qualifying student. |
| Completion Incentive Grants | \$25 M | | | |
| Financial Aid Streamlining & Mod | \$0 | \$0 | \$5 M (\$13.5 one-time) | implementing new system improvements |
| Chancellor's Office Operations | \$618,000 | \$2 M | \$2 M | Non-98 for 15 vacant positions |
| Online Education | \$5 M | \$20 M | \$20 M | \$100 M one-time and \$20 M ongoing |

| One-Time Funds | | | | | |
|--|-------------|--------------|------------|---|---|
| Online Education | | \$100 M | \$100 M | One-time for the establishment of a new online colleges | |
| Deferred Maintenance & Instructional Equipment | \$76.8 M | \$274.3 M | \$143.5 M | No matching funds required | |
| Open Ed Resources (OER) | | \$0 | \$0 | \$6 M | Expand across colleges |
| Prop 39 Clean Energy Job Creation | \$46.5 M | | \$0 | ? | |
| Innovation Awards | \$20 M | \$20 M | \$20 M | | Focused on enhancing |
| Other | | | | | |
| Adjusted Growth | | (-) \$73.7 M | | | |
| Capital Facilities | | | | | |
| Prop 51 Bond Projects | 15 Projects | 5 Projects | 5 Projects | | 29 projects requested in the 2018-19 Capital Outlay Program. Funds only: • Redwood's Arts • Mt. San Antonio's • Laney's Learning • Merritt's Child • Golden West's |

The major highlights of the 2018-2019 tentative budget for community colleges in the May revision includes an estimated COLA of 2.71%, 1% enrollment growth, base increase of \$175 million/\$104 million one-time, \$46 million for the College Promise program, \$40.8 million in full-time/completion grants, \$100 million one time/\$20 million on going for the new online college and \$143.5 million in scheduled maintenance/instructional equipment. The increase in base allocation funding is needed to fund STRS & PERS employer pension obligation increases.

There is a new proposed funding formula for community colleges that is currently being worked with the Community College Leaders, Chancellor's Office and Department of Finance. The May revision has included the following:

May Revision - Governor's Proposed Funding Formula

Base Grants (60% of formula) — District base grant calculated through FTES enrollment.

Measures FTES enrollment based on a three-year average.

Consistently counts summer session enrollments in the fiscal year that follows the summer term.

Provides a rural allocation consistent with the current formula.

Supplemental Grant (20% of formula) — Supplemental grants based on the number of low-income students that the district enrolls.

Measures Three Factors:

1. Pell Grant headcount enrollment
2. Headcount enrollment of students 25 years and older who receive a College Promise Grant fee waiver (formerly known as the BOG Fee Waiver)
3. AB 540 students per the California Dream Grant application

Student Success Incentive Grant (20% of formula) — Funding for student outcomes with additional funding for outcomes of low-income students:

Progression

Completion of transfer-level mathematics and transfer-level English within the first year of enrollment.

Outcomes

Completion of an associate degree or California community colleges baccalaureate degree.

Transfer to any accredited 4-year institution

Completion of an ADT

Credit certificates 18 units or greater

Completion of 9 career technical education (CTE) units

Wages

Attainment of a regional living wage after one year of completion.

Provides districts with additional resources based on the number of Pell Grant students meeting any of the above outcomes.

Hold Harmless Provision — Establishes a two-year hold harmless approach

Districts would be held harmless to 2017-18 levels.

Formula metrics would be implemented in year three or fiscal year 2020-21.

Noncredit & CDCP — Excludes noncredit and CDCP courses from the new funding formula and funds these programs at existing rates.

Technical Assistance — Authorizes the Chancellor to direct a district to use up to 1 percent of a district's apportionment for assistance.

Antelope Valley College's 2018-2019 General Unrestricted Fund Budget

The District receives approximately *97%* of its unrestricted general funding from State apportionment directly linked to student attendance or FTES. In 2014-2015, the actual FTES was 11,246. Growth funding was available and a strategic funding decision was made to capture the available growth funding. This was the first available funding for growth that was been made in 8 years due to the recession. The District started to decline the following year and in 2016-2017, FTES was at 10,839. The District had to rebench FTES to a lower level, which led to stability. Several community colleges are in the same situation. At the September 2017 Enrollment Management Committee meeting, a stability plan was presented. The second apportionment attendance report was completed in April 2018 and indicates that FTES is flat.

Antelope Valley College Unrestricted Revenue Highlights:

- 2.71% COLA in revenue
- Base increase funding of \$1.7 million
- 0% growth
- Continuation of being in stability
- \$46 per credit unit
- 0.5% revenue deficit factor included

Antelope Valley College Unrestricted Expenditure Budget Changes:

| Exhibit A to Unrestricted Fund | | | | |
|---|--|--------------------|-----------------------|---------------------|
| 2017-2018 Budget Changes to 2018-2019 Tentative Budget | | | | |
| | Change | Increase | Decrease | Total |
| 1 | Increase in Step & Column Estimates | \$ 364,386 | | |
| 2 | Elections | \$ 400,000 | | |
| 3 | Security Contract Increase of 5% per year | \$ 98,013 | | |
| 4 | Minimum Wage Increase | \$ 170,000 | | |
| 5 | One-time Mandated Cost Funds Completed Projects | | \$ (838,019) | |
| 6 | One-time H&W Cap Removal of \$500 per person | | \$ (246,000) | |
| 7 | Facilities hazardous waste disposal increase | \$ 15,000 | | |
| 8 | Increasing in baseline for nursing hazardous waste dispose & | \$ 3,300 | | |
| 9 | Increase in Utilities Expense | \$ 96,480 | | |
| 10 | STRS increase from 14.43% to 16.28% | \$ 502,406 | | |
| 11 | Academic Senate Baseline Budget Increase | \$ 2,000 | | |
| 12 | PERS increase from 15.53% to 18.10% | \$ 361,622 | | |
| 13 | Removal of 17-18 One Time Funding | | \$ (97,125) | |
| 14 | Increase in Fox Hangar Rent | \$ 1,200 | | |
| 15 | 18-19 One Time Resource Allocation Requests \$7,500 + | \$ 250,000 | | |
| 16 | Ongoing Resource Allocation | \$ 250,000 | | |
| 17 | 18-19 One Time Resource Allocation Requests under \$7,500 | \$ 200,000 | | |
| 18 | ITS Baseline Ongoing Funding for Refresh/Updates/New Tech | \$ 200,000 | | |
| | Total Increase (Decrease) | \$2,914,408 | \$ (1,181,145) | \$ 1,733,263 |

Changes that can Effect the Budget*CalSTRS & CalPERS*

The CA State Legislature developed a plan to address the unfunded liability for the California State Teachers Retirement System and California Public Employees Retirement System over the next 30 years. The increase in employer obligation is below:

| STRS Contribution Rates | | | |
|--------------------------------|-----------------|--------------------------------------|---------------------------------------|
| | Employer | Employee (pre-2013 hire date) | Employee (post-2013 hire date) |
| 2013-14 | 8.25% | 8% | 8% |
| 2014-2015 | 8.88 | 8.15 | 8.15 |
| 2015-2016 | 10.73 | 9.2 | 8.56 |
| 2016-2017 | 12.58 | 10.25 | 9.205 |
| 2017-2018 | 14.43 | 10.25 | 9.205 |
| 2018-2019 | 16.28 | 10.25 | 10.205 |
| 2019-2020 | 18.13 | 10.25 | 10.205 |
| 2020-2021 | 19.1 | 10.25 | 10.205 |

| PERS Contribution Rates | | | |
|-------------------------|----------|-------------------------------|--------------------------------|
| | Employer | Employee (pre-2013 hire date) | Employee (post-2013 hire date) |
| 2013-14 | 11.44% | 7% | 6% |
| 2014-2015 | 11.77 | 7.00 | 6.00 |
| 2015-2016 | 11.85 | 7.00 | 6.00 |
| 2016-2017 | 13.89 | 7.00 | 6.00 |
| 2017-2018 | 15.53 | 7.00 | 6.50 |
| 2018-2019 | 18.1 | 7.00 | 6.50 |
| 2019-2020 | 20.8 | 7.00 | 6.50 |
| 2020-2021 | 23.8 | 7.00 | 6.50 |

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

Minimum Wage

The Fair Wage Act of 2016 was passed that will increase the minimum wage \$1 per year over the next four years starting at \$10.50 effective January 1, 2017 to \$15 per hour on January 1, 2022.

Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2018-2019 Tentative Budget

After the May revision, the draft tentative budget was presented to various forums: May 17, 2018 Classified Negotiations, May 18, 2018 Faculty Negotiations, May 21, 2018 Executive Council, May 30, 2018 Budget Committee meeting and the June 6, 2018 Strategic Planning Committee meeting.

Other Funds

The 2018-2019 Tentative Budget includes estimates for the following:

1. General Fund Restricted (Fund 13 & 14)
2. Capital Outlay Fund (Fund 41)
3. Revenue Bond Construction Fund (42)
4. Bond Interest and Redemption (Fund 21)
5. Palmdale Redevelopment (43)
6. Bookstore (Fund 51)
7. Cafeteria (Fund 52)
8. Child Development Center (Fund 33)
9. Student Representative Fees (Fund 72)
10. Other Trust Funds (Fund 74)
11. Financial Aid (Funds 75)

| Milestone | Start | Finish |
|---|---------------------|--------------------|
| 2018-2019 Budget Development Calendar as of 10/18/17 | Wed 10/18/17 | Fri 10/5/18 |
| Non-Personnel College Budget Call | Wed 10/18/17 | Thu 1/18/18 |
| Budget Committee Budget Call Review | Wed 10/18/17 | Wed 10/18/17 |
| Strategic Planning Committee Budget Call Review | Wed 11/1/17 | Wed 11/1/17 |
| Budget Call Issue Date & Due Date | Mon 11/6/17 | Fri 1/12/18 |
| Budget Instructions/Training Admin Council & Dept Chairs | Tue 11/14/17 | Tue 11/14/17 |
| Personnel Prioritization | Mon 10/16/17 | Tue 1/16/18 |
| Faculty Prioritization List | Mon 10/16/17 | Tue 1/16/18 |
| CMS & Administrator Prioritization List | Mon 10/16/17 | Tue 1/16/18 |
| Classified Prioritization List | Mon 10/16/17 | Tue 1/16/18 |
| 2017-2018 Audit Presentation to the Board of Trustees | Mon 1/8/18 | Mon 1/8/18 |
| Governor's 2018-2019 Budget Released | Mon 1/15/18 | Mon 1/15/18 |
| Annual Budget Committee Goal Setting and Review of Prior Year Accomplishments | Wed 11/29/17 | Wed 11/29/17 |
| Tentative Budget Development | Mon 1/15/18 | Fri 6/22/18 |
| Other Funds Budget Call Issued | Mon 2/12/18 | Fri 3/16/18 |
| Restricted/Grant Budget Call Issued | Mon 2/12/18 | Fri 3/16/18 |
| 2016-2017 Recalculation Issued (R1) | Thu 2/15/18 | Thu 2/15/18 |
| 2017-2018 First Principle Apportionment Issued (P1) | Thu 2/15/18 | Thu 2/15/18 |
| Business Services compiles New Resource Requests | Mon 1/15/18 | Fri 1/19/18 |
| Resource Requests sent to BC Members prior to meeting | Mon 1/22/18 | Mon 1/22/18 |
| Budget Committee Reviews Resource Requests | Wed 1/24/18 | Wed 3/14/18 |
| Budget Committee Review -Lab Time | Wed 1/31/18 | Wed 1/31/18 |
| Budget Committee Review -Lab Time | Wed 2/7/18 | Wed 2/7/18 |
| Budget Committee Q&A of Requestors | Wed 1/31/18 | Wed 2/7/18 |
| Requestors Present to BC based on Questions | Wed 2/28/18 | Wed 2/28/18 |
| Deadline for BC to Score Requests | Wed 3/14/18 | Wed 3/14/18 |
| Budget Committee reviews scoring results | Wed 3/28/18 | Wed 3/28/18 |
| Budget Committee Joint Meeting with Strategic Planning Committee | Wed 4/25/18 | Wed 4/25/18 |
| Budget Committee sends Recommendations to Exec Council | Fri 4/27/18 | Fri 4/27/18 |
| Executive Council Reviews Recommendations | Mon 4/30/18 | Mon 4/30/18 |
| Tentative Budget Development | Mon 1/15/18 | Fri 4/27/18 |
| Tentative Budget Presented to Administrative Council | Tue 5/22/18 | Tue 5/22/18 |
| Final List to Budget Committee | Wed 5/23/18 | Wed 5/23/18 |
| Tentative Budget Presented to Budget Committee | Wed 5/23/18 | Wed 5/23/18 |
| Budget sent to President's Office | Fri 6/1/18 | Fri 6/1/18 |
| Tentative Budget Presented to Strategic Planning Committee | Wed 6/6/18 | Wed 6/6/18 |
| Board of Trustees Approves Tentative Budget | Mon 6/11/18 | Mon 6/11/18 |
| Memos to Requestors issued for Resource Allocation Disposition | Fri 6/22/18 | Fri 6/22/18 |
| Governor's May Revision | Tue 5/15/18 | Tue 5/15/18 |
| 2017-2018 Second Principle Apportionment Issued (P2) | Thu 5/31/18 | Thu 5/31/18 |
| State Budget Enacted | Sun 7/1/18 | Sun 7/1/18 |
| 2018-2019 Advanced Apportionment Issued (AD) | Mon 7/23/18 | Mon 7/23/18 |
| 2018-2019 Chancellor's Office Budget Workshop | Mon 7/30/18 | Mon 7/30/18 |
| Adopted Budget Development | Mon 8/6/18 | Wed 10/3/18 |
| 2017-2018 Unaudited Actuals Available | Mon 8/6/18 | Mon 8/6/18 |
| Adopted Budget Presented to Budget Committee | Wed 8/22/18 | Wed 8/22/18 |
| Adopted Budget Presented to Administrative Council | Tue 8/28/18 | Tue 8/28/18 |
| Final Adopted Budget sent to President's Office | Fri 8/31/18 | Fri 8/31/18 |
| Adopted Budget Presented to Strategic Planning Committee | Wed 9/5/18 | Wed 9/5/18 |
| Board of Trustees Adopts the Budget | Mon 9/10/18 | Mon 9/10/18 |
| Budget Committee Review for Process Improvement | Wed 9/26/18 | Wed 9/26/18 |
| Budget Committee Joint Meeting with Strategic Planning Committee | Wed 10/3/18 | Wed 10/3/18 |

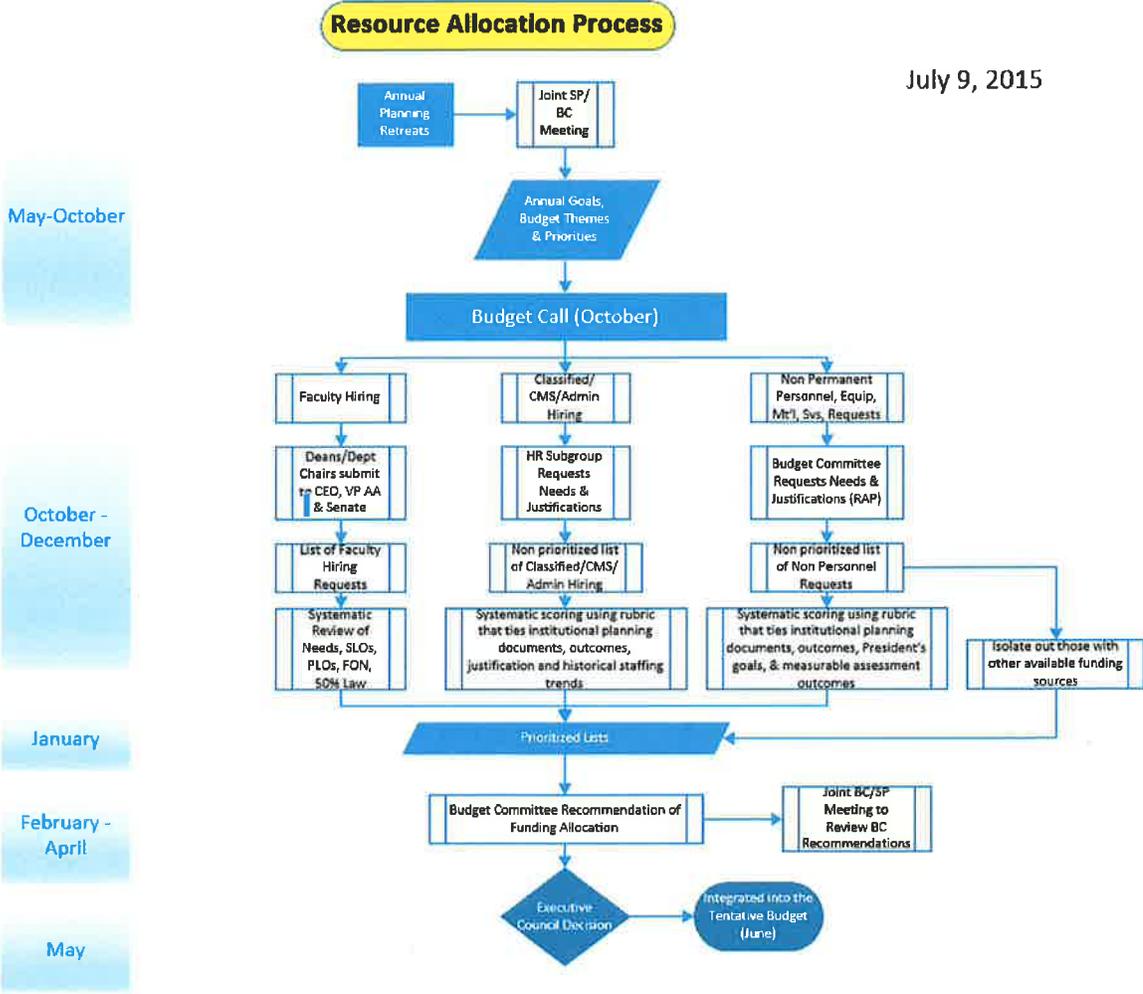
Linking the Strategic Plan and the Budget

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 three areas that required additional focus. The 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 #2-Increase efficient and effective use of resources (2.1-Technology, 2.2 Facilities, 2.3 Human Resources & 2.4 Business Services).
- Educational Master Plan #3-Focus on utilizing proven instructional strategies that will foster transferable intellectual skills.
- Educational Master Plan #4-Advance more students to college-level coursework (4.1-Develop and implement effective placement tools).

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 #2, #3 & #4. 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. Below are the 2018-2019 Budget Calls leading up to the prioritization lists.

July 9, 2015



2018-2019 Positions Resource Allocation Process & Timeline for Faculty

The faculty prioritization process took place in late fall 2017 to allow for the hiring process to begin in January 2018. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President and Vice President of Academic Affairs.

| | Jan | Feb | Mar | Apr | May | Jun* | Jul | Aug | Sep | Oct | Nov | Dec |
|------------------------|--------------------------|-----|------------------|---|----------------------|------------------|---------------|-----|--|---|--|--|
| Board Approval | | | | | | Tentative Budget | | | Adopted Budget | | | |
| Planning Retreats | | | College Advisory | | Board & Exec Council | | Admin Council | | College Wide | College Advisory | | |
| Resource Allocation | | | | | | | | | | | | |
| 2018-2019 Faculty | | | | | | | | | | | | |
| Process | | | | | | | | | First AAAC meeting 9/2018: 2018-2019 Request for Faculty positions and instructions sent to Dept Chairs & Deans | 10/31/2017: Faculty position requests due to Academic Affairs | | |
| Prioritization/Scoring | 1/24/18: BC Reviews list | | | 4/25/18: Joint SP & BC meeting review prioritization for 18-19. | | | | | | | 11/3/17: AAAC meeting, positions voted on & prioritized faculty list produced. VP AA and Academic Senate President sent to Superintendent . Later meeting, President & Deans meet to discuss list. | 12/14/17: Superintendent sent out prioritized faculty list to begin hiring process |

2018-2019 Faculty Prioritization

The Superintendent/President received input from Academic Senate, Department Chairs, Deans, and Executive Council on faculty prioritization.

The hiring list is:

1. AFAB
2. CFE #2
3. Music (Commercial)
4. LVN
5. Clothing and Textiles
6. Biology
7. Communication
8. Digital Media
9. Film & TV
10. Deaf Studies (Palmdale)
11. Theater Arts
12. Kinesiology
13. Spanish (Palmdale)
14. History
15. Spanish I

Last year, the decision was made to hire 18 full time faculty and 1 temporary faculty. The District expects to exceed the full time faculty obligation number by 17 and be above the 50% law at 52%. The final decision is to hire one tenure-track AFAB instructor, a temporary AFAB Instructor and one tenure-track communications instructor. Only those with mission critical need areas will receive consideration for hiring in 2018-2019.

2018-2019 Resource Allocation Process & Timeline for Classified & Confidential, Management & Supervisory (CMS) Positions

The Human Resources Subgroup met and ranked positions using a rubric that tied to institutional planning for classified and confidential, managers and supervisors. The ranked listing went to Executive Council, who made changes based on current needs of the District.

| | Jan | Feb | Mar | Apr | May | Jun* | Jul | Aug | Sep | Oct | Nov | Dec |
|-------------------------|---|-----|------------------|--|----------------------|--|---------------|--|----------------|---|--------------------------------------|--|
| Board Approval | | | | | | | | | Adopted Budget | | | |
| Planning Retreats | | | College Advisory | | Board & Exec Council | Tentative Budget | Admin Council | | College Wide | College Advisory | | |
| Resource Allocation | | | | | | | | | | | | |
| 2018-2019 Non Faculty | | | | | | | | | | | | |
| Process | | | | | | | | | | | 11/20/17: 2018 Staffing Requests Due | 12/7/17: Justifications presented to HR Subgroup |
| Training | | | | | | | | | | 10/2/17: 2018-2019 Process presented to Executive Council | | |
| Prioritization/ Scoring | 1/18/18: HR Subgroup finalizes lists. 1/24/18: BC Reviews list | | | 4/25/18: Joint SP & BC meeting to review prioritization for 18-19. | | 6/1/18: May revise issued. Funding allocations identified. BC meets 6/27/18 to recommend the allocation split. | | Allocation split recommendation goes to Executive Council for final decision. Divisions issued allocation letters. | | | | 12/15/17: HR subgroup scoring due |

For classified and CMS positions, the HR subgroup evaluated positions using a rubric that tied to institutional planning documents, program review, outcomes, prior year staffing and justifications.

Positions Prioritization Rubric Fiscal Year 2018-19

Committee Member: _____

Review Date: _____

Division/Area of Position: _____

Requested Position title: _____

| Scoring Area | Related Components | Scoring Rubric | Score |
|---|---|--|-------|
| Area 1 2017-18 Staffing Support | Ranking based on 2017-18 positions filled | Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: No positions funded for 2017-18 • 7 Pts: >0 to 1 position funded • 5 Pts: >1 to 2 positions funded • 3 Pts: >2 positions funded | |
| Area 2 Prioritization Rank | Reflects Internal Ranking | Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: Ranked 1 • 7 Pts: Ranked 2 • 4 Pts: Ranked 3 | |
| Area 3 Position Justification Narrative | Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents. | Max 20 Points: <ul style="list-style-type: none"> • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks any substantive support for the position. | |

Below is the prioritization as a result of the scoring. This was presented to Budget Committee and the Strategic Planning Committee prior to going to Executive Council.

| Classified Positions Prioritization | | |
|--|---------------|-------------|
| Position Title | Points | Rank |
| Instructional Assistant for Auto Body (AA) | 315 | 1 |
| Payroll Specialist (HR) | 305 | 2 |
| Clerical/Tech positions TBD (Palmdale) | 300 | 3 |
| Library Assistant (IERP/LS) | 285 | 4 |
| Sound Engineer (BS) | 281 | 5 |
| Lab Tech Physical Sciences (AA) | 276 | 6 |
| Maintenance Assistant, 0.5 FTE (FS) | 270 | 7 |
| Systems Administrator (ITS) | 261 | 8 |
| Lab Tech Ceramics (AA) | 252 | 9 |
| Transportation Driver (FS) | 236 | 10 |
| Computer Services Tech (ITS) | 227 | 11 |
| Custodian I (FS) | 197 | 12 |

| Confidential, Management, Supervisory (CMS) Positions Prioritization | | |
|---|---------------|-------------|
| Position Title | Points | Rank |
| Budget Analyst (BS) | 295 | 1 |
| Director and Designer PAT (AA) | 290 | 2 |
| Stage Manager (BS) | 256 | 3 |
| Seasonal House Manager, 0.75 FTE (BS) | 246 | 4 |

2018-2019 Resource Allocation Process & Timeline for Non Staffing Requests

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--------------------------------|--|----------------------------|----------------------|--------------------|---|--|--|-----|----------------|--|---|-----|
| Board Approval | | | | | | Tentative Budget | | | Adopted Budget | | | |
| Planning Retreats | | | College Advisory | | Board & Exec Council | | Admin Council | | College Wide | College Advisory | | |
| Resource Allocation | | | | | | | | | | | | |
| 2018-2019 Non Personnel | | | | | | | | | | | | |
| Process | 1/12/18: Budget Requests Due | | | | | 6/28/17: BC Process improvement from 17-18. Discuss what we like, don't like and what we want to change. | | | | 10/16/17: BC met to review 18-19 resource allocation process | 11/1/17: Joint SP & BC meeting to review resource allocation process for 18-19. | |
| Training | 1/31/18: Lab for BC members | 2/7/18: Lab for BC Members | | | | | | | | | 11/14/17 & 11/16/17: Admin Council/Dept Chairs/Admin Assist Training | |
| Prioritization/ Scoring | 1/24/18: Requests reviewed and discussed at BC Meeting | | 3/14/18: Scoring Due | 3/28/18 BC Meeting | 5/7/18: List to be reviewed at Exec Council with Deans for alternate funding sources. | 6/1/18: May revise allocations identified. BC meets 6/27/18 to recommend the allocation split. | Allocation split recommendation goes to Executive Council for final decision. Divisions issued allocation letters. | | | | | |

The Budget Committee received 37 ongoing and one-time funding requests for 2018-2019. These requests were evaluated using a rubric that tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measureable outcomes. The Budget Committee evaluated all of the requests that did not have alternative funding sources. The areas include the following:

- Institutional Effectiveness, Research & Planning/Library Services
- Public Information Officer/Marketing
- Business & Auxiliary Services
- Facilities Services
- Information Technology Services/IMC
- Rhetoric & Literacy Division
- Health & Safety Sciences Division
- Career Technical Education Division
- Math, Science & Engineering Division
- Arts & Humanities Division
- Social & Behavioral Sciences Division
- Palmdale/Extended Learning Division
- Risk Management
- Student Life & Development Division
- Enrollment Services Division
- Counseling & Matriculation Division
- Office of Student Services
- Office of Human Resources/Payroll
- Office of Academic Affairs
- Office of the President
- Bachelor's Degree Program

The Budget Committee requested resource allocations proposals for academic requests and operational requests scored using the following rubrics.

| Non-Permanent Staffing Prioritization Rubric | | | |
|--|---|--|-------|
| Academic/Non-Operational Request | | | |
| Fiscal Year 2018-2019 | | | |
| Scoring Area | Related | Scoring | Score |
| I: Planning Documents | <ul style="list-style-type: none"> - Program Review(PR)/ Annual Program Assessment (APA) - Action Plan - Educational Master Plan/ 3- Year Strategic - Facilities Master Plan - Technology Plan - Human Resources Plan - Other planning documents | <p>Max 30 Points:</p> <p>0 points: No demonstrated need supported by PRI/APA</p> <p>15 points: Demonstrates need from Program by PRI/APA</p> <p>30 points: Demonstrates need from PRI/APA and linked to Outcomes</p> | |
| II: Alignment with Annual Institutional Goals | <ul style="list-style-type: none"> - Goals of the Educational Master Plan | <p>Max 29 Points: Sum the points for all institutional goals that the request supports</p> <p>5 points: Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices</p> <p>7 points: Goal #2: Increase efficient and effective use of all resources (2.1-Technology, 2.2-Facilities, 2.3-Human Resources & 2.4-Business Services)</p> <p>7 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills</p> <p>7 points: Goal #4: Advance more students to college-level coursework (4.1- Develop and implement effective placement tools)</p> <p>3 points: Goal #5: Align instructional programs to the skills identified by the labor market</p> | |
| III: Alignment with President's Goals | <ul style="list-style-type: none"> President's Goals | <p>Max 21 Points:</p> <ul style="list-style-type: none"> - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals <ul style="list-style-type: none"> * Increase internal awareness of college programs, events and activities * Develop programs and events that will attract community involvement on * Increase community awareness of the services, programs and training * Promote AVC2CSU, K-12 Alignment, Bachelor's Degree Program Growth to the community through direct contact or media presentation * Develop Guided Pathways pilot programs * Develop 5-year Enrollment Management Plan focusing on student * Provide class scheduling that focuses on student need * Explore and present change to Academic Calendar to meet changing student need * Continue process study with consultants to improve business work flow to reduce redundancy and improve efficiency * Increase constituent participation in governance and committees | |
| IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc) | <ul style="list-style-type: none"> - Outcomes Assessment | <p>Max 20 Points:</p> <p>0 points: No outcomes</p> <p>10 points: Documented Measurable Outcome</p> <p>20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO</p> | |
| Total Points (Max 100): | | | |

| Non-Permanent Staffing Prioritization Rubric | | | |
|--|--|--|-------|
| Operational Request | | | |
| Fiscal Year 2018-2019 | | | |
| Scoring Area | Related | Scoring Rubric | Score |
| I: Planning Documents | <ul style="list-style-type: none"> - Program Review(PR)/ Annual Program Assessment (APA) - Action Plan - Educational Master Plan/ 3- Year Strategic - Facilities Master Plan - Technology Plan - Human Resources - Other planning documents | <p>Max 30 Points:</p> <p>0 points: No demonstrated need supported by PRI/APA</p> <p>15 points: Demonstrates need from Program by PRI/APA</p> <p>30 points: Demonstrates need from PRI/APA and linked to Outcomes</p> | |
| II. Alignment with Annual Operational/ Institutional Goals | - Operational/ Institutional Goals | <p>Max 29 Points: Sum the points for all operational goals</p> <p>6 points: Maintaining Health/Safety</p> <p>6 points: Ensuring Compliance</p> <p>4 points: Enhancing Operational Support</p> <p>5 points: EMP Goal #2-Efficient and Effective Use of</p> <p>4 points: Enhancing Community Partnerships</p> <p>4 points: Enhancing Technology Support</p> | |
| III. Alignment with President's Goals | President's Goals | <p>Max 21 Points:</p> <ul style="list-style-type: none"> - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals * Increase internal awareness of college programs, events and activities * Develop programs and events that will attract community involvement on campus * Increase community awareness of the services, programs and training opportunities the college offers * Promote AVC2CSU, K-12 Alignment, Bachelor's Degree Program Growth to the community through direct contact or media presentation * Develop Guided Pathways pilot programs * Develop 5-year Enrollment Management Plan focusing on student success and completion * Provide class scheduling that focuses on student need * Explore and present change to Academic Calendar to meet changing student need * Continue process study with consultants to improve business work flow to reduce redundancy and improve efficiency * Increase constituent participation in governance and committees | |
| IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc) | - Outcomes Assessment | <p>Max 20 Points:</p> <p>0 points: No outcomes</p> <p>10 points: Documented Measurable Outcome</p> <p>20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO</p> | |
| Total Points (Max 100): | | | |

The following is the result of the prioritization process for non staffing requests.

**2018-2019 One-Time
Resource Allocation Prioritization**

| Dept/Division | Priority | Description | Amount | Funded | Source | Score |
|---------------------------------------|----------|--|---------|--------|--------|-------|
| Facilities Services | 3 | 10 PASSENGER VANS | 100,000 | | | 1016 |
| Facilities Services | 2 | 25 PASSENGER BUS REPLACEMENT | 100,000 | | | 955 |
| Business | 3 | Replenishment of \$ 17,000.00 expended for an emergency facility repair. | 17,000 | | | 911 |
| Information Technology Services / IMC | 1 | Self-Service Captioning Tool for Faculty | 25,000 | | | 828 |
| IERP / Library Services | 6 | Redesign and improvement of second floor spaces for students | 100,000 | | | 764 |
| Business | 1 | Digital Signature Capability | 25,000 | | | 626 |
| Business | 2 | Asset Management and Tracking System | 30,000 | | | 562 |
| Business | 4 | Electric Reach Truck | 37,500 | | | 496 |

**2018-2019 On-Going
Resource Allocation Prioritization**

| Dept/Division | Priority | Description | Amount | Funded | Source | Score |
|-------------------------------------|----------|--|---------|--------|--------|-------|
| Facilities Services | 1 | PALMDALE LOCATIONS BUDGET AUGMENTATION | 25,000 | | | 1070 |
| IERP / Library Services | 3 | Annual Maintenance for Tableau | 4,000 | | | 1044 |
| Arts & Humanities | 1 | Ongoing Increase to Annual budget for Equipment Repair & Maintenance | 2,551 | | | 1007 |
| Facilities Services | 4 | PARKING LOT REPAIRS | 120,000 | | | 978 |
| Facilities Services | 5 | FACILITIES ALTERATIONS & IMPROVEMENTS | 30,000 | | | 966 |
| Risk Management | 1 | Non-Capitalized Equipment-Ergonomic & Reasonable Accommodation Equipment | 3,000 | | | 965 |
| IERP / Library Services | 1 | SirsiDynix Horizon-Funding for: Software Licenses | 40,000 | | | 941 |
| IERP / Library Services | 4 | Community College Survey of Student Engagement(CCSSE) & SENSE or similar instr. for spring/fall 2019 | 20,000 | | | 938 |
| IERP / Library Services | 2 | SirsiDynix Horizon-Funding for: Annual Subscriptions | 9,000 | | | 935 |
| Student Life & Services | 5 | Increase funding to ensure a safe and enjoyable commencement ceremony. | 30,000 | | | 901 |
| Mathematics, Science, & Engineering | 1 | Increase current allocation for the renewal of instructional software. | 2,000 | | | 871 |
| IERP / Library Services | 5 | Collection development of books and other reference printed materials for Lancaster and Palmdale | 200,000 | | | 863 |
| Bachelor's Degree Program | 1 | To establish a yearly supply budget for the BS Degree program | 15,000 | | | 855 |
| Career Technical Education | 1 | Agumentation of Supply Budget | 60,000 | | | 851 |

**2018-2019 On-Going
Resource Allocation Prioritization**

| Dept/Division | Priority | Description | Amount | Funded | Source | Score |
|---------------------------------------|----------|--|---------|--------|--------|-------|
| Mathematics, Science, & Engineering | 2 | Renewal of ArcView software for GIS. | 4,200 | | | 838 |
| Information Technology Services / IMC | 1 | Self-Service Captioning Tool for Faculty | 25,000 | | | 828 |
| Student Life & Services | 1 | First Year Experience (FYE) Programming & support services due to the ending of the grant. | 270,000 | | | 827 |
| Social & Behavioral Sciences | 1 | Increase budget for professional development | 3,000 | | | 803 |
| Information Technology Services / IMC | 2 | Augmentation to software budet for enhanced antivirus/malware suite | 45,000 | | | 787 |
| Student Life & Services | 6 | Growth for the Study Abroad program | 2,000 | | | 787 |
| Student Life & Services | 4 | Recreate the student worker pool for various events to efficiently use employees, students, & resour | 15,000 | | | 779 |
| Student Life & Services | 2 | Provide services to and grow the International Student Program. | 5,000 | | | 773 |
| Information Technology Services / IMC | 3 | Increase of Student Support Funding for Open Labs | 18,000 | | | 745 |
| Arts & Humanities | 3 | Ongoing Budget for Equipment Repair and Maint. | 5,000 | | | 744 |
| Student Life & Services | 3 | Support growth in Outreach | 8,000 | | | 726 |
| Arts & Humanities | 2 | Ongoing Annual budget for Instructional Materials & Supplies (Books & Videos) | 2,000 | | | 699 |
| Information Technology Services / IMC | 4 | Additional Student Funding to Establish Walk-in Help Desk | 18,000 | | | 695 |

**2018-2019 On-Going
Resource Allocation Prioritization**

| Dept/Division | Priority | Description | Amount | Funded | Source | Score |
|---------------------------------------|----------|---|--------|--------|--------|-------|
| Information Technology Services / IMC | 5 | Replacement of Help Desk / Self Service Systems | 20,000 | | | 682 |
| Student Life & Services | 7 | Successful completion of 3 WorkKeys assessments that documents essential work skills. | 10,000 | | | 652 |

Funds have been allocated in accordance with the Exhibit A. There is \$250K set aside for ongoing requests, \$250K set aside for one-time requests that are \$7,500 and above and \$200K set aside for requests below \$7,500 to be allocated by the supervising executive council member. Each executive council member, with the exception of the foundation, will be allotted \$25K.

¹ Community College League of California Budget Advocacy Website:
<https://www.ccleague.org/advocacy/MayRevise18>, May 11, 2018

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2018-2019 Antelope Valley College Tentative Budget

| 2017-2018 Estimated Actuals | | | | | | | | | | |
|-----------------------------|---------------------------------------|-------------------|--------------------|--------------------|----------------|-----------------------------|---------------------|----------------------|---------|---------------------|
| Fund | Name | Beginning Balance | Revenue | Expenditures | Ending Balance | Committed/Assigned Reserves | Surplus/Deficit | Unrestricted Balance | Reserve | % of overall budget |
| | <i>General Fund</i> | | | | | | | | | |
| 10 | Unrestricted | 15,653,217 | 66,330,305 | 71,842,731 | 10,140,791 | (400,073) | (5,512,426) | 9,740,718 | 13.6% | 42.88% |
| 13 & 14 | Restricted | 3,779,803 | 16,652,192 | 15,547,406 | 4,884,589 | | 1,104,786 | | | 9.28% |
| 21 | Bond Interest & Redemption | 15,407,577 | 13,137,153 | 13,079,237 | 15,465,493 | | 57,916 | | | 7.81% |
| 41 | Capital Outlay Fund | 4,218,768 | 2,551,779 | 2,411,966 | 4,358,581 | | 139,813 | | | 1.44% |
| 42 | Revenue Bond Construction | 132,817,085 | 1,852,503 | 28,148,036 | 106,521,552 | | (26,295,533) | | | 16.80% |
| 51 | College Store | 922,675 | 798,865 | 1,009,521 | 712,019 | | (210,656) | | | 0.60% |
| 52 | Cafeteria | (88,365) | 471,315 | 382,950 | (0) | | 88,365 | | | 0.23% |
| 33 | Child Development Center | 1 | 743,149 | 743,150 | (0) | | (2) | | | 0.44% |
| 72 | Student Rep | 298,341 | 37,849 | 51,000 | 285,190 | | (13,151) | | | 0.03% |
| 74 | Financial Aid | 860,683 | 33,645,391 | 34,072,401 | 433,673 | | (427,010) | | | 20.34% |
| 75 | Scholarships & Loan | 52,266 | 251,200 | 251,000 | 52,466 | | 200 | | | 0.15% |
| | Antelope Valley College Budget | | 136,471,701 | 167,539,398 | | | (31,067,698) | | | 100.00% |

| 2018-2019 Tentative Budget | | | | | | | | | | |
|----------------------------|---------------------------------------|-------------------|--------------------|--------------------|----------------|-----------------------------|---------------------|----------------------|---------|---------------------|
| Fund | Name | Beginning Balance | Revenue | Expenditures | Ending Balance | Committed/Assigned Reserves | Surplus/Deficit | Unrestricted Balance | Reserve | % of overall budget |
| | <i>General Fund</i> | | | | | | | | | |
| 10 | Unrestricted | 10,140,791 | 73,930,508 | 73,267,490 | 10,803,809 | (500,000) | 663,018 | 10,303,809 | 14.1% | 42.11% |
| 13 & 14 | Restricted | 4,884,589 | 15,505,583 | 16,862,602 | 3,527,570 | | (1,357,019) | | | 9.69% |
| 21 | Bond Interest & Redemption | 15,465,493 | 12,480,295 | 12,425,275 | 15,520,513 | | 55,020 | | | 7.14% |
| 41 | Capital Outlay Fund | 4,358,581 | 3,512,851 | 5,724,772 | 2,146,660 | | (2,211,921) | | | 3.29% |
| 42 | Revenue Bond Construction | 106,521,552 | 1,459,304 | 29,450,505 | 78,530,351 | | (27,991,201) | | | 16.93% |
| 51 | College Store | 712,019 | 871,476 | 845,748 | 737,747 | | 25,727 | | | 0.49% |
| 52 | Cafeteria | (0) | 0 | 0 | (0) | | 0 | | | 0.00% |
| 33 | Child Development Center | (0) | 757,113 | 757,113 | 0 | | 0 | | | 0.44% |
| 72 | Student Rep | 285,190 | 37,849 | 50,000 | 273,039 | | (12,151) | | | 0.03% |
| 74 | Financial Aid | 433,673 | 33,913,570 | 34,347,243 | 0 | | (433,673) | | | 19.74% |
| 75 | Scholarships & Loan | 52,466 | 262,520 | 263,550 | 51,436 | | (1,030) | | | 0.15% |
| | Antelope Valley College Budget | | 142,731,069 | 173,994,298 | | | (31,263,229) | | | 100.00% |

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---|-----------------------|--|---|
| BEGINNING FUND BALANCE | | 19,433,020 | 15,025,380 |
| REVENUE | | | |
| 8100-8200 | Federal | 1,854,509 | 1,800,854 |
| 8600-8700 | State | 70,192,631 | 76,739,817 |
| 8800 | Local | 10,935,357 | 10,895,420 |
| Total Revenue | | 82,982,497 | 89,436,091 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 102,415,517 | 104,461,471 |
| EXPENDITURES | | | |
| 1100-1400 | Academic Salaries | 34,112,557 | 34,595,496 |
| 2100-2400 | Classified Salaries | 17,451,218 | 18,776,931 |
| 3100-3800 | Benefits | 16,504,934 | 17,235,288 |
| 4100-4700 | Supplies | 3,561,864 | 3,842,603 |
| 5100-5800 | Other Operating Costs | 11,201,098 | 10,931,798 |
| 6100-6700 | Capital Expenditures | 2,919,155 | 2,022,848 |
| Total Expenditures | | 85,750,826 | 87,404,964 |
| 7100-7600 | Other Outgo | 1,639,312 | 2,725,128 |
| Total Expenditures & Other Outgo | | 87,390,138 | 90,130,092 |
| Ending Fund Balance | | 15,025,380 | 14,331,379 |
| Surplus/Deficit | | (4,407,640) | (694,000) |

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

**2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|------------------------------|--|-----------------------------------|----------------------------------|
| REVENUE | | | |
| FEDERAL REVENUE | | | |
| 8121 | Federal College Work Study | 365,507 | 347,232 |
| 8140 | Tanf - Federal (50%) | 87,257 | 82,894 |
| 8159 | PELL Admin. Allowance | 41,010 | 38,960 |
| 8160 | Veteran's Education | 3,114 | 3,114 |
| 8170 | Vocation Technical Education | 537,513 | 510,637 |
| 8171 | Career Tech | 41,592 | 39,512 |
| 8201 | Title V First Year Experience | 514,982 | 514,982 |
| 8203 | Trio Grant | 255,011 | 255,000 |
| 8290 | Misc Federal Income | 8,523 | 8,523 |
| TOTAL FEDERAL REVENUE | | 1,854,509 | 1,800,854 |
| STATE REVENUE | | | |
| 8600 | State Revenues | | |
| 8602 | Hunger Free Campus | 24,809 | 23,569 |
| 8603 | Clery Act | 22,308 | 21,193 |
| 8610 | General Apportionments | 44,385,908 | 52,536,111 |
| 8611 | Basic Skills | 610,818 | 580,277 |
| 8612 | California Apprenticeship Initiative Grant | 500,000 | 0 |
| 8615 | Enrollment Fee Financial Asst. | 201,751 | 191,663 |
| 8616 | BFAP Administration | 594,602 | 564,872 |
| 8622 | Veterans Resource Center | 52,365 | 49,747 |
| 8623 | Guided Pathways | 445,256 | 534,308 |
| 8624 | EOPS | 931,102 | 884,547 |
| 8625 | CARE | 280,909 | 266,864 |
| 8626 | Disabled Student Progr Svcs | 808,503 | 768,078 |
| 8627 | CalWorks | 1,038,831 | 986,889 |
| 8628 | Student Success & Support (SSSP) Credit | 2,750,000 | 2,612,500 |
| 8628 | SSSP Non Credit | 28,232 | 26,820 |
| 8630 | Education Protection Account (EPA) | 8,983,536 | 8,983,536 |
| 8631 | DPSS CalWorks | 199,489 | 199,489 |
| 8632 | Strong Workforce Development 60% District Share | 1,167,712 | 1,109,326 |
| 8632 | Strong Workforce Development 40% Region Share | 665,283 | 632,019 |
| 8635 | Nursing Enrollment Grant (Object will change to EPA) | 112,500 | 106,875 |
| 8636 | AB86 Adult Education | 154,000 | 146,300 |
| 8638 | Student Equity | 1,994,860 | 1,895,117 |
| 8639 | Baccalaureate Degree Program | 22,000 | 25,000 |
| 8640 | Tanf - State (50%) | 87,257 | 82,894 |
| 8644 | Quality Improvement Grant | 4,000 | 3,800 |
| 8649 | Air Quality Management District | 80,000 | 80,000 |
| 8655 | Instructional Block Grant | 358,807 | 358,807 |
| 8657 | Staff Diversity | 50,000 | 6,500 |
| 8663 | Foster Parent Training Program | 102,513 | 108,964 |
| 8682 | State Lottery Proceeds-Prop 20 | 460,963 | 460,963 |
| 8670 | State Tax Subventions | 39,463 | 39,463 |
| 8681 | State Lottery Proceeds - Reg | 1,711,855 | 1,711,855 |
| 8685 | Mandated Cost Reimbursement | 331,528 | 300,000 |
| 8686 | One Time Funding (estimated 1x realloc) | 750,000 | 200,000 |
| 8691 | Adjunct Faculty Parity | 241,471 | 241,471 |
| 8692 | Adjunct Office Hours | 0 | 0 |
| 8693 | Adjunct Health Costs | 0 | 0 |
| TOTAL STATE REVENUE | | 70,192,631 | 76,739,817 |

ANTELOPE VALLEY COLLEGE

2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|----------------------------|---|-----------------------------------|----------------------------------|
| 8811 | Tax Allocation, Secured Roll | 5,804,800 | 5,804,800 |
| 8812 | Tax Allocation, Supp. Roll | 124,892 | 124,892 |
| 8813 | Tax Allocation, Unsecured Roll | 266,513 | 266,513 |
| 8816 | Prior Years Taxes | 364,579 | 364,579 |
| 8817 | Eraf | 0 | 0 |
| 8833/8836 | Instr Contracts, Yosemite Ccd & CCE | 10,000 | 10,000 |
| 8851 | CSUB Facilities Rental | 10,000 | 10,000 |
| 8860 | Interest and Investment Income | 134,443 | 123,408 |
| 8868 | Bachelor's Degree Pilot Program Tuition | 0 | 0 |
| 8871 | Community Service Classes | 103,985 | 103,985 |
| 8872 | LACOE Training | 28,902 | 0 |
| 8874 | Enrollment | 2,435,743 | 2,435,743 |
| 8876 | Student Health Services | 525,000 | 525,000 |
| 8877 | Instructional/Lab Fees | 53,652 | 53,652 |
| 8879 | Transcript Charges | 7,500 | 7,500 |
| 8880 | Nonresident Tuition | 470,000 | 470,000 |
| 8881 | Parking Services-Public Transp | 300,000 | 300,000 |
| 8882 | Proctoring Services | 0 | 0 |
| 8887 | Audit Refunds/Challenges | 10,000 | 10,000 |
| 8889 | Library Book Fines | 5,348 | 5,348 |
| 8890 | Other Local Revenues | 200,000 | 200,000 |
| 8893 | Other Local Revenue Contracts | 40,000 | 40,000 |
| 8894 | Royalty Revenue | 0 | 0 |
| 8898 | Events Local Revenue | 40,000 | 40,000 |
| TOTAL LOCAL REVENUE | | 10,935,357 | 10,895,420 |
| GRAND TOTAL REVENUE | | 82,982,497 | 89,436,091 |

ANTELOPE VALLEY COLLEGE

2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---------------------|--------------------------------------|--|---|
| EXPENDITURES | | | |
| 1000 | ACADEMIC SALARIES | | |
| 1100 | Instructor Salaries | 14,087,560 | 14,231,397 |
| 1210/20/30 | Educational Administrators | 2,450,993 | 2,478,830 |
| 12/40/50/55 | Counselor, Librarians & Coordinators | 2,708,358 | 2,751,707 |
| 1300 | Adjunct, Teaching | 13,059,054 | 13,302,727 |
| 1400 | Other, Non-teaching | 1,806,592 | 1,830,834 |
| | TOTAL ACADEMIC SALARIES | 34,112,557 | 34,595,496 |
| 2000 | CLASSIFIED SALARIES | | |
| 2100 | Regular, Non-Instr. | 11,054,325 | 11,197,561 |
| 2150/80 | CMS & Classified Administrators | 3,621,227 | 3,690,246 |
| 2200 | Regular, Instr. Aides | 1,080,287 | 1,091,857 |
| 2300 | Hourly, Non-Instr. | 1,498,403 | 2,572,977 |
| 2400 | Hrly, Instr. Aides | 196,976 | 224,288 |
| | TOTAL CLASSIFIED SALARIES | 17,451,218 | 18,776,931 |
| 3000 | EMPLOYEE BENEFITS | | |
| 3100 | State Teachers Ret. | 3,879,064 | 4,409,881 |
| 3200 | PERS | 2,728,986 | 3,118,503 |
| 3300 | OASDI | 1,835,162 | 1,854,308 |
| 3400 | Health & Welfare | 7,106,704 | 6,882,444 |
| 3500 | Unemployment Ins. | 59,226 | 68,545 |
| 3600 | Workers' Comp. | 895,790 | 901,607 |
| 3800 | Alternative Retirement Plan | 0 | 0 |
| | TOTAL EMPLOYEE BENEFITS | 16,504,934 | 17,235,288 |
| 4000 | SUPPLIES | | |
| 4100 | Textbooks | 0 | 30,000 |
| 4200 | Books & Other Reference Mat'l | 0 | 0 |
| 4300 | Instructional Materials & Supplies | 1,507,827 | 1,777,472 |
| 4400 | Software | 6,184 | 2,723 |
| 4500 | Non-Instructional Supplies/Equip | 2,012,180 | 1,996,735 |
| 4600 | Transportation Supplies | 35,673 | 35,673 |
| 4700 | Food Supplies | 0 | 0 |
| | | 0 | 0 |
| | TOTAL SUPPLIES | 3,561,864 | 3,842,603 |

ANTELOPE VALLEY COLLEGE

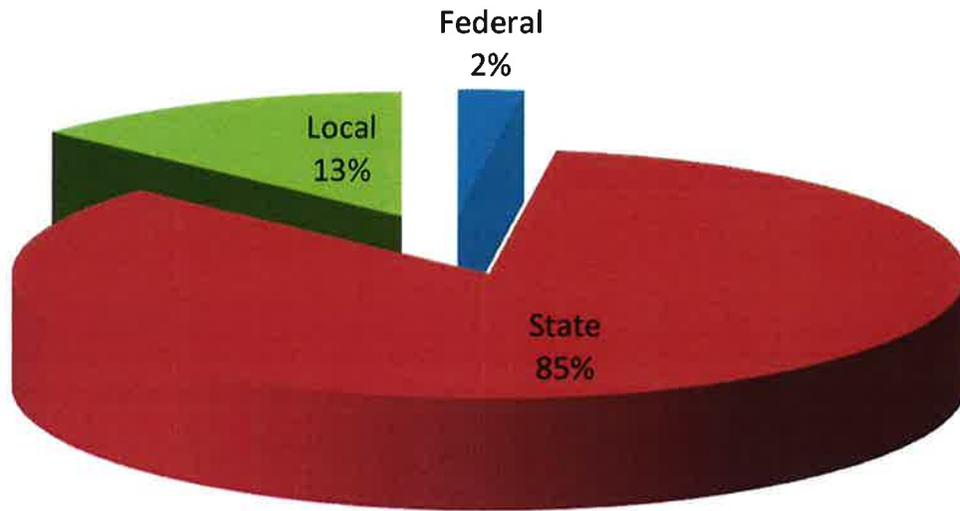
2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---------------------------------|-----------------------------|-----------------------------------|----------------------------------|
| EXPENDITURES | | | |
| 5000 | OTHER OPERATING EXP | | |
| 5100 | Consultants | 2,583,650 | 1,889,996 |
| 5200 | Conferences & Travel | 1,023,032 | 1,024,195 |
| 5300 | Dues & Memberships | 1,384,963 | 1,306,174 |
| 5400 | Insurance | 604,949 | 604,949 |
| 5500 | Utilities | 1,540,728 | 1,654,037 |
| 5600 | Rentals & Repairs | 1,117,440 | 972,462 |
| 5700 | Legal, Audit, Elections | 539,669 | 995,197 |
| 5800 | Other Services, Misc. | 2,406,668 | 2,484,788 |
| 5900 | Other Support | 0 | 0 |
| | TOTAL OTHER OPER EXP | 11,201,098 | 10,931,798 |
| 6000 CAPITAL OUTLAY | | | |
| 6100 | Site Improvement | 0 | 0 |
| 6200 | Building & Improvements | 217,286 | 1,165,890 |
| 6300 | Library Books | 251,605 | 178,915 |
| 6400 | Equipment | 2,450,264 | 678,043 |
| 6500 | Replacement Equipment | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 2,919,155 | 2,022,848 |
| 7000 OTHER OUTGO | | | |
| 7000 | Other Outgo | 0 | 0 |
| 7100 | Debt Retirement | 0 | 0 |
| 7310 | Interfund Transfers Out | 543,652 | 541,956 |
| 7400 | Other Transfers | 210,537 | 280,803 |
| 7500 | Student Grants & Payments | 212,972 | 251,361 |
| 7600 | Payments for Students | 672,151 | 477,760 |
| 7900 | Reserve for Expenditures | 0 | 1,173,248 |
| | TOTAL OTHER OUTGO | 1,639,312 | 2,725,128 |
| GRAND TOTAL EXPENDITURES | | 87,390,138 | 90,130,092 |

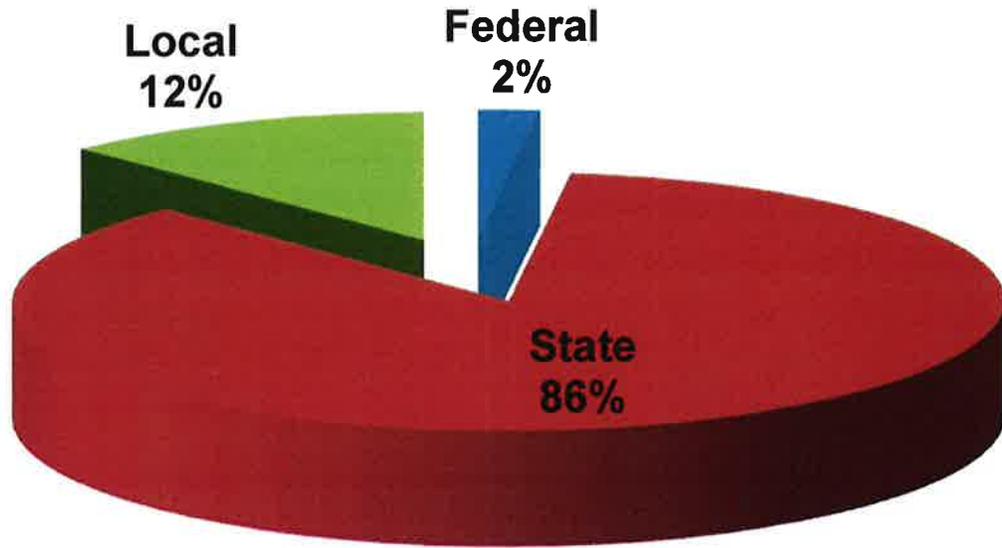
Surplus/Deficit

| | |
|--------------------|------------------|
| (4,407,640) | (694,000) |
|--------------------|------------------|

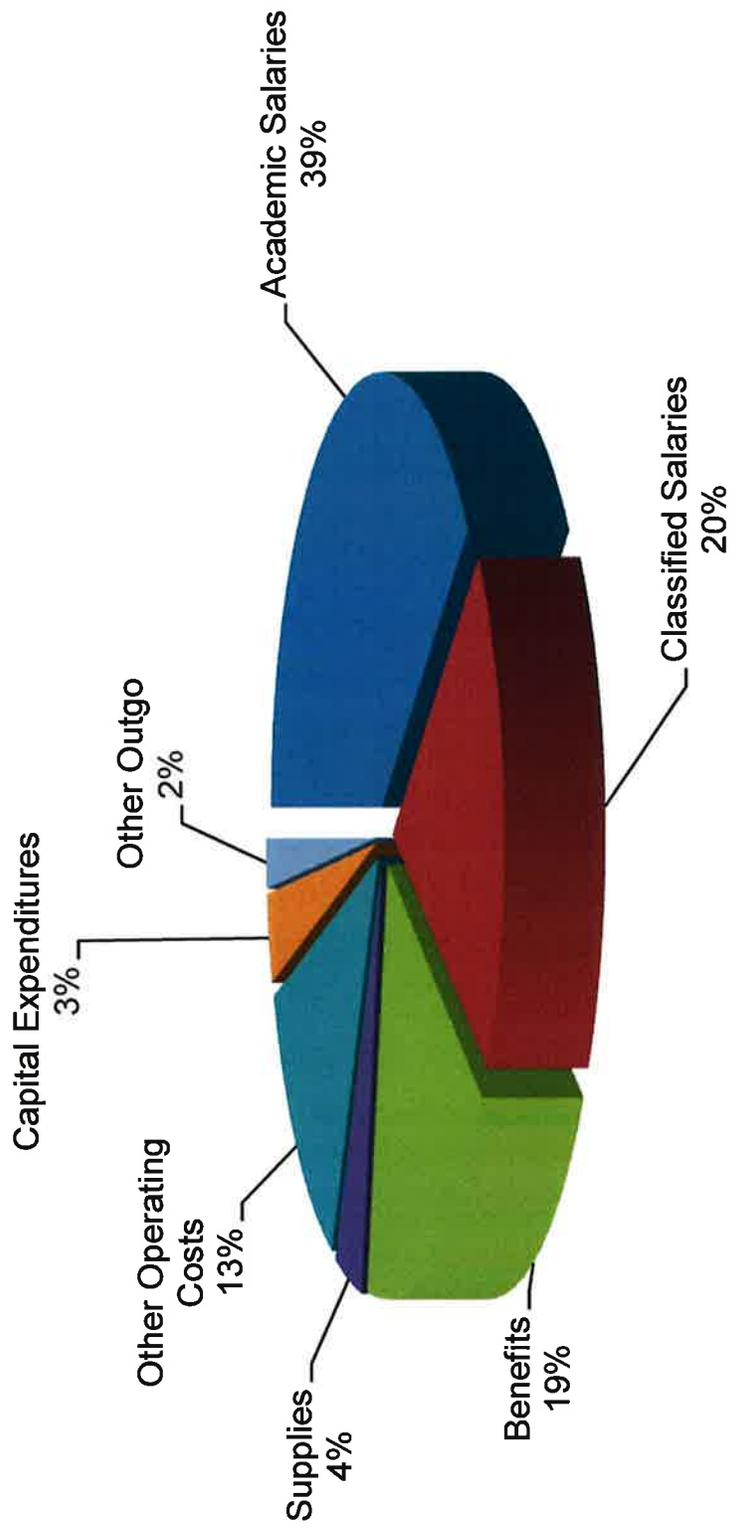
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2017-2018**



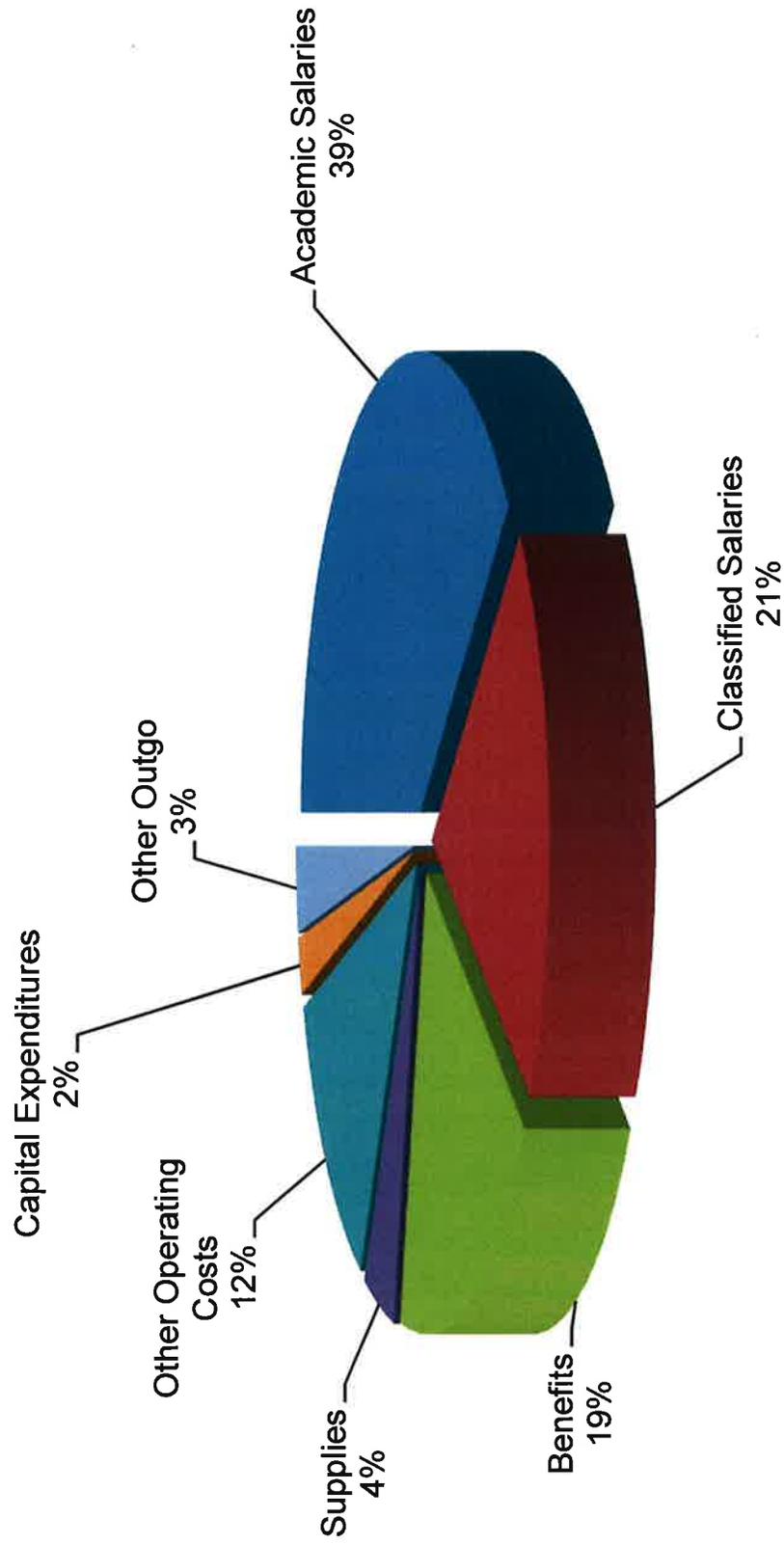
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
TENTATIVE BUDGET 2018-2019**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2017-2018**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
TENTATIVE BUDGET
2018-2019**



SECTION 5

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

ANTELOPE VALLEY COLLEGE
2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---|-----------------------|--|---|
| <i>BEGINNING FUND BALANCE</i> | | 15,653,217 | 10,140,791 |
| <i>REVENUE</i> | | | |
| 8100-8200 | Federal | 11,637 | 11,637 |
| 8600-8700 | State | 56,112,233 | 63,712,436 |
| 8800 | Local | <u>10,206,435</u> | <u>10,206,435</u> |
| <u>Total Revenue</u> | | 66,330,305 | 73,930,508 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 81,983,522 | 84,071,299 |
| <i>EXPENDITURES</i> | | | |
| 1100-1400 | Academic Salaries | 31,595,118 | 31,772,552 |
| 2100-2400 | Classified Salaries | 14,235,479 | 14,514,483 |
| 3100-3800 | Employee Benefits | 14,574,612 | 15,248,994 |
| 4100-4700 | Supplies | 1,435,256 | 1,409,004 |
| 5100-5800 | Other Operating Costs | 8,197,042 | 8,502,708 |
| 6100-6700 | Capital Expenditures | 1,064,391 | 628,915 |
| <u>Total Expenditures</u> | | 71,101,897 | 72,076,656 |
| 7100-7600 | Other Outgo | 740,834 | 1,190,834 |
| <u>Total Expenditures & Other Outgo</u> | | 71,842,731 | 73,267,490 |
| <u>Reserves</u> | | | |
| Reserve for Contingency (Mid-Year Cuts) | | 0 | 0 |
| Ending Fund Balance | | 10,140,791 | 10,803,809 |
| Surplus/(Deficit) | | (5,512,426) | 663,018 |
| One Time Committed Funds | | 0 | 0 |
| Assided categorical position reserve & president's conting. | | (400,073) | (500,000) |
| Unassigned Ending Fund Balance | | 9,740,718 | 10,303,809 |
| Unassigned Reserve % | | 13.6% | 14.1% |

Revenue Assumptions:

Assumes no growth funds

Assumes 2.71% COLA in revenue only

Assumes partial stability restored in 2018-2019

Expenditure Assumptions:

See Exhibit A: Budget Changes

ANTELOPE VALLEY COLLEGE
TENTATIVE BUDGET SUMMARY-GENERAL FUND
3 YEAR UNRESTRICTED BUDGET PROJECTION

| | | 2018-2019 with 2.71% COLA | 2019-2020 without DoF COLA | 2019-2020 with DoF COLA Estimate of 2.57% | 2020-2021 without DoF COLA | 2020-2021 with DoF COLA Estimate of 2.67% |
|---|-----------------------|---------------------------------|----------------------------------|---|----------------------------------|---|
| BEGINNING FUND BALANCE | | 10,140,791 | 10,803,809 | 10,557,566 | 10,557,566 | 12,371,501 |
| REVENUE | | | | | | |
| 8100-8200 | Federal | 11,637 | 11,637 | 11,637 | 11,637 | 11,637 |
| 8600-8700 | State | 63,712,436 | 63,512,436 | 65,322,616 | 63,512,436 | 67,244,967 |
| 8800 | Local | 10,206,435 | 10,206,435 | 10,206,435 | 10,206,435 | 10,206,435 |
| Total Revenue | | 73,930,508 | 73,730,508 | 75,540,688 | 73,730,508 | 77,463,039 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 84,071,299 | 84,534,318 | 86,098,253 | 84,288,074 | 89,834,540 |
| EXPENDITURES | | | | | | |
| 1100-1400 | Academic Salaries | 31,772,552 | 32,090,277 | 32,090,277 | 32,411,180 | 32,411,180 |
| 2100-2400 | Classified Salaries | 14,514,483 | 14,761,730 | 14,761,730 | 15,021,832 | 15,021,832 |
| 3100-3800 | Employee Benefits | 15,248,994 | 16,148,284 | 16,148,284 | 16,911,273 | 16,911,273 |
| 4100-4700 | Supplies | 1,409,004 | 1,409,004 | 1,409,004 | 1,409,004 | 1,409,004 |
| 5100-5800 | Other Operating Costs | 8,252,708 | 7,947,708 | 7,947,708 | 8,615,208 | 8,615,208 |
| 6100-6700 | Capital Expenditures | 628,915 | 628,915 | 628,915 | 628,915 | 628,915 |
| Total Expenditures | | 71,826,656 | 72,985,918 | 72,985,918 | 74,997,412 | 74,997,412 |
| 7100-7600 | Other Outgo | 1,190,834 | 740,834 | 740,834 | 740,834 | 740,834 |
| Total Expenditures & Other Outgo | | 73,017,490 | 73,726,752 | 73,726,752 | 75,738,246 | 75,738,246 |
| Ending Fund Balance | | 10,803,809 | 10,557,566 | 12,371,501 | 8,549,828 | 14,096,295 |
| Surplus/(Deficit) | | 913,018 | 3,756 | 1,813,936 | (2,007,737) | 1,724,794 |
| One Time Committed Funds | | 0 | 0 | 0 | 0 | 0 |
| Assigned Aside for Categorical Salaries + Benes | | (500,000) | (500,000) | (500,000) | (500,000) | (500,000) |
| Unassigned Ending Fund Balance | | 10,303,809 | 10,057,566 | 11,871,501 | 8,049,828 | 13,596,295 |
| Reserve % | | 14.1% | 13.6% | 16.1% | 10.6% | 18.0% |

SECTION 6

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

ANTELOPE VALLEY COLLEGE
2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

| | 2017-2018 Estimated Actuals | 2017-2018 Adopted Budget + Board Approved Changes | Budget Changes | 2018-2019 Tentative Budget |
|--|-----------------------------------|--|-------------------|----------------------------------|
| UNASSIGNED BEGINNING FUND BALANCE | 15,653,217 | 15,653,217 | | 10,140,791 |
| REVENUE | | | | |
| FEDERAL REVENUE | | | | |
| 8160 Veteran's Education | 3,114 | 3,114 | 0 | 3,114 |
| 8290 Misc Federal Income | 8,523 | 8,523 | 0 | 8,523 |
| TOTAL FEDERAL REVENUE | 11,637 | 11,637 | 0 | 11,637 |
| STATE REVENUE | | | | |
| 8600 State Revenues | 0 | 0 | | |
| 8610 General Apportionments | 44,385,908 | 43,996,455 | 0 | 52,536,111 |
| 8630 Education Protection Account (EPA) | 8,983,536 | 8,983,536 | 0 | 8,983,536 |
| 8686 One Time Funding (estimated 1x realloc) | 750,000 | 750,000 | 0 | 200,000 |
| 8670 State Tax Subventions | 39,463 | 39,463 | 0 | 39,463 |
| 8681 State Lottery Proceeds - Reg | 1,711,855 | 1,711,855 | 0 | 1,711,855 |
| 8691 Adjunct Faculty Parity | 241,471 | 240,104 | 0 | 241,471 |
| 8692 Adjunct Office Hours | 0 | 0 | 0 | 0 |
| 8693 Adjunct Health Costs | 0 | 0 | 0 | 0 |
| TOTAL STATE REVENUE | 56,112,233 | 55,721,413 | 0 | 63,712,436 |
| LOCAL REVENUE | | | | |
| 8811 Tax Allocation, Secured Roll | 5,804,800 | 5,802,988 | 0 | 5,804,800 |
| 8812 Tax Allocation, Supp. Roll | 124,892 | 151,236 | 0 | 124,892 |
| 8813 Tax Allocation, Unsecured Roll | 266,513 | 250,487 | 0 | 266,513 |
| 8816 Prior Years Taxes | 364,579 | 46,149 | 0 | 364,579 |
| 8817 Eraf | 0 | 0 | 0 | 0 |
| 8851 CSUB Facilities Rental | 10,000 | 10,000 | 0 | 10,000 |
| 8860 Interest and Investment Income | 73,408 | 73,408 | 0 | 73,408 |
| 8868 Bachelor's Degree Pilot Program Tuition | 0 | 0 | 0 | 0 |
| 8872 Community Service Classes | 0 | 0 | 0 | 0 |
| 8874 Enrollment | 2,435,743 | 2,435,743 | 0 | 2,435,743 |
| 8877 Instructional/Lab Fees | 53,652 | 53,652 | 0 | 53,652 |
| 8879 Transcript Charges | 7,500 | 7,500 | 0 | 7,500 |
| 8880 Nonresident Tuition | 470,000 | 358,730 | 0 | 470,000 |
| 8881 Parking Services-Public Transp | 300,000 | 300,000 | 0 | 300,000 |
| 8887 Audit Refunds/Challenges | 10,000 | 14,464 | 0 | 10,000 |
| 8889 Library Book Fines | 5,348 | 5,348 | 0 | 5,348 |
| 8890 Other Local Revenues | 200,000 | 400,000 | 0 | 200,000 |
| 8893 Other Local Revenue Contracts | 40,000 | 40,000 | 0 | 40,000 |
| 8894 Royalty Revenue | 0 | 0 | 0 | 0 |
| 8896 Cash In Bank | 0 | 0 | 0 | 0 |
| 8898 Events Local Revenue | 40,000 | 40,000 | 0 | 40,000 |
| 8981 Interfund Xfers - In | 0 | 0 | 0 | 0 |
| TOTAL LOCAL REVENUE | 10,206,435 | 9,989,705 | 0 | 10,206,435 |
| GRAND TOTAL REVENUE | 66,330,305 | 65,722,755 | 0 | 73,930,508 |
| REVENUE PLUS BEGINNING FUND BALANCE | 81,983,522 | 81,375,972 | | 84,071,299 |

ANTELOPE VALLEY COLLEGE
2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

| | | 2017-2018 Estimated Actuals | 2017-2018 Adopted Budget + Board Approved Changes | Budget Changes | 2018-2019 Tentative Budget |
|---------------------|--------------------------------------|-----------------------------------|--|-------------------|----------------------------------|
| EXPENDITURES | | | | | |
| 1000 | ACADEMIC SALARIES | | | | |
| 1100 | Instructor Salaries | 13,890,131 | 13,877,707 | 138,901 | 14,029,032 |
| 1210/20/30 | Educational Administrators | 2,229,217 | 2,173,935 | 22,292 | 2,251,509 |
| 12/40/50/55 | Counselor, Librarians & Coordinators | 1,624,026 | 1,459,386 | 16,240 | 1,640,266 |
| 1300 | Adjunct, Teaching | 13,014,829 | 12,391,638 | 0 | 13,014,829 |
| 1400 | Other, Non-teaching | 836,915 | 1,276,518 | 0 | 836,915 |
| | TOTAL ACADEMIC SALARIES | 31,595,118 | 31,179,184 | 177,434 | 31,772,552 |
| 2000 | CLASSIFIED SALARIES | | | | |
| 2100 | Regular, Non-Instr. | 8,768,472 | 9,083,896 | 86,091 | 8,854,563 |
| 2150/80 | CMS & Classified Administrators | 3,262,240 | 2,862,386 | 32,622 | 3,294,862 |
| 2200 | Regular, Instr. Aides | 1,029,115 | 1,000,580 | 10,291 | 1,039,406 |
| 2300 | Hourly, Non-Instr. | 1,003,586 | 1,272,319 | 150,000 | 1,153,586 |
| 2400 | Hrly, Instr. Aides | 172,065 | 159,863 | 0 | 172,065 |
| | TOTAL CLASSIFIED SALARIES | 14,235,479 | 14,379,044 | 279,004 | 14,514,483 |
| 3000 | EMPLOYEE BENEFITS | | | | |
| 3100 | State Teachers Ret. | 3,635,487 | 3,635,487 | 524,727 | 4,160,214 |
| 3200 | PERS | 2,294,893 | 2,344,717 | 378,665 | 2,673,558 |
| 3300 | OASDI | 1,571,882 | 1,617,609 | 12,564 | 1,584,446 |
| 3400 | Health & Welfare | 6,237,119 | 6,324,884 | (246,000) | 5,991,119 |
| 3500 | Unemployment Ins. | 56,634 | 49,174 | 1,540 | 58,174 |
| 3600 | Workers' Comp. | 778,596 | 748,690 | 2,886 | 781,483 |
| 3800 | Alternative Retirement Plan | 0 | 0 | 0 | 0 |
| | TOTAL EMPLOYEE BENEFITS | 14,574,612 | 14,720,561 | 674,382 | 15,248,994 |
| 4000 | SUPPLIES | | | | |
| 4100 | Textbooks | 0 | 0 | 0 | 0 |
| 4200 | Books & Other Reference Mat'l | 0 | 0 | 0 | 0 |
| 4300 | Instructional Materials & Supplies | 249,732 | 275,437 | (3,000) | 272,437 |
| 4400 | Software | 2,923 | 2,723 | 0 | 2,723 |
| 4500 | Non-Instructional Supplies/Equip | 1,146,928 | 1,123,246 | (25,075) | 1,098,171 |
| 4600 | Transportation Supplies | 35,673 | 35,673 | 0 | 35,673 |
| 4700 | Food Supplies | 0 | 0 | 0 | 0 |
| | TOTAL SUPPLIES | 1,435,256 | 1,437,079 | (28,075) | 1,409,004 |
| 5000 | OTHER OPERATING EXP | | | | |
| 5100 | Consultants | 549,358 | 576,686 | 0 | 576,686 |
| 5200 | Conferences & Travel | 399,202 | 368,972 | 2,000 | 370,972 |
| 5300 | Dues & Memberships | 1,153,945 | 973,118 | 0 | 973,118 |
| 5400 | Insurance | 604,949 | 603,279 | 0 | 604,949 |
| 5500 | Utilities | 1,514,005 | 1,638,154 | 114,780 | 1,628,785 |
| 5600 | Rentals & Repairs | 1,085,135 | 930,623 | 1,200 | 931,823 |
| 5700 | Legal, Audit, Elections | 529,197 | 635,197 | 400,000 | 995,197 |
| 5800 | Other Services, Misc. | 2,361,251 | 2,323,165 | 98,013 | 2,421,178 |
| 5900 | Other Support | 0 | 0 | 0 | 0 |
| | TOTAL OTHER OPER EXP | 8,197,042 | 8,049,194 | 615,994 | 8,502,708 |
| 6000 | CAPITAL OUTLAY | | | | |
| 6100 | Site Improvement | 0 | 25,000 | 0 | 0 |
| 6200 | Building & Improvements | 47,456 | 103,902 | (47,456) | 0 |
| 6300 | Library Books | 178,915 | 178,915 | 0 | 178,915 |
| 6400 | Equipment | 838,020 | 676,466 | (388,019) | 450,000 |
| 6500 | Equipment Replacement | 0 | 62,000 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 1,064,391 | 1,046,283 | (435,476) | 628,915 |

ANTELOPE VALLEY COLLEGE
2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

| | | 2017-2018 Estimated Actuals | 2017-2018 Adopted Budget + Board Approved Changes | Budget Changes | 2018-2019 Tentative Budget |
|---------------------------------|---------------------------|-----------------------------------|--|-------------------|----------------------------------|
| EXPENDITURES | | | | | |
| 7000 OTHER OUTGO | | | | | |
| 7000 | Other Outgo | 0 | 0 | 0 | 0 |
| 7100 | Debt Retirement | 0 | 0 | 0 | 0 |
| 7310 | Interfund Transfers Out | 541,956 | 541,956 | 0 | 541,956 |
| 7400 | Other Transfers | 198,878 | 198,878 | 0 | 198,878 |
| 7500 | Student Grants & Payments | 0 | 0 | 0 | 0 |
| 7600 | Payments for Students | 0 | 0 | 0 | 0 |
| 7900 | Reserve for Expenditures | 0 | 154,740 | 450,000 | 450,000 |
| TOTAL OTHER OUTGO | | 740,834 | 895,574 | 450,000 | 1,190,834 |
| GRAND TOTAL EXPENDITURES | | 71,842,731 | 71,706,919 | 1,733,263 | 73,267,490 |

| | | | |
|--|--------------------|--------------------|-------------------|
| <i>Total Ending Fund Balance</i> | 10,140,791 | 9,669,053 | 10,803,809 |
| <i>Surplus/(Deficit)</i> | (5,512,426) | (5,984,164) | 663,018 |
| <i>One Time Committed Funds</i> | - | - | - |
| <i>Assigned Aside for Categorical Salaries + Benes</i> | (400,073) | (400,073) | (500,000) |
| <i>President's Emergency Contingency Reserve</i> | | | |
| <i>Unassigned Ending Fund Balance</i> | 9,740,718 | 9,268,980 | 10,303,809 |
| <i>Unassigned Reserve %</i> | 13.6% | 12.9% | 14.1% |
| <i>Salary & Benefits to Expense</i> | 84.1% | | 84% |
| <i>Projected 50% Law Compliance</i> | 53% | | 52% |

SECTION 7

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

ANTELOPE VALLEY COLLEGE

2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|-----------------------|--|---|
| <i>BEGINNING FUND BALANCE</i> | | 3,779,803 | 4,884,589 |
| <i>REVENUE</i> | | | |
| 8100-8200 | Federal | 1,842,872 | 1,789,217 |
| 8600-8700 | State | 14,080,398 | 13,027,381 |
| 8800 | Local | 728,922 | 688,985 |
| <u>Total Revenue</u> | | 16,652,192 | 15,505,583 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 20,431,995 | 20,390,172 |
| <i>EXPENDITURES</i> | | | |
| 1100-1400 | Academic Salaries | 2,517,439 | 2,822,944 |
| 2100-2400 | Classified Salaries | 3,215,739 | 4,262,448 |
| 3100-3800 | Employee Benefits | 1,930,322 | 1,986,294 |
| 4100-4700 | Supplies | 2,126,608 | 2,433,599 |
| 5100-5800 | Other Operating Costs | 3,004,057 | 2,429,090 |
| 6100-6700 | Capital Expenditures | 1,854,764 | 1,393,933 |
| <u>Total Expenditures</u> | | 14,648,929 | 15,328,308 |
| 7100-7600 | Other Outgo | 898,478 | 1,534,294 |
| <u>Total Expenditures & Other Outgo</u> | | 15,547,406 | 16,862,602 |
| <i>Ending Fund Balance</i> | | 4,884,589 | 3,527,570 |
| Surplus/Deficit | | 1,104,786 | (1,357,019) |

SECTION 8

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

ANTELOPE VALLEY COLLEGE

**2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|---|--|---|
| BEGINNING FUND BALANCE | | 3,779,803 | 4,884,589 |
| FEDERAL REVENUE | | | |
| 8121 | Federal College Work Study | 365,507 | 347,232 |
| 8140 | Tanf - Federal (50%) | 87,257 | 82,894 |
| 8159 | PELL Admin. Allowance | 41,010 | 38,960 |
| 8170 | Vocation Technical Education | 537,513 | 510,637 |
| 8171 | Career Tech | 41,592 | 39,512 |
| 8201 | Title V First Year Experience | 514,982 | 514,982 |
| 8203 | Trio Grant | 255,011 | 255,000 |
| 8290 | Misc Federal Income | 0 | 0 |
| TOTAL FEDERAL REVENUE | | 1,842,872 | 1,789,217 |
| STATE REVENUE | | | |
| 8602 | Hunger Free Campus | 24,809 | 23,569 |
| 8603 | Clery Act | 22,308 | 21,193 |
| 8611 | Basic Skills | 610,818 | 580,277 |
| 8612 | California Apprenticeship Initiative Grant | 500,000 | 0 |
| 8615 | Enrollment Fee Financial Asst. | 201,751 | 191,663 |
| 8616 | BFAP Administration | 594,602 | 564,872 |
| 8622 | Veterans Resource Center | 52,365 | 49,747 |
| 8623 | Guided Pathways | 445,256 | 534,308 |
| 8624 | EOPS | 931,102 | 884,547 |
| 8625 | CARE | 280,909 | 266,864 |
| 8626 | Disabled Student Progr Svcs | 808,503 | 768,078 |
| 8627 | CalWorks | 1,038,831 | 986,889 |
| 8628 | Student Success & Support (SSSP) Credit | 2,750,000 | 2,612,500 |
| 8628 | SSSP Non Credit | 28,232 | 26,820 |
| 8631 | DPSS CalWorks | 199,489 | 199,489 |
| 8632 | Strong Workforce Development 60% District Share | 1,167,712 | 1,109,326 |
| 8632 | Strong Workforce Development 40% Region Share | 665,283 | 632,019 |
| 8635 | Nursing Enrollment | 112,500 | 106,875 |
| 8636 | AB86 Adult Education | 154,000 | 146,300 |
| 8638 | Student Equity | 1,994,860 | 1,895,117 |
| 8639 | Baccalaureate Degree Program | 22,000 | 25,000 |
| 8640 | Tanf - State (50%) | 87,257 | 82,894 |
| 8644 | Quality Improvement Grant | 4,000 | 3,800 |
| 8649 | Air Quality Management District | 80,000 | 80,000 |
| 8655 | Instructional Block Grant | 358,807 | 358,807 |
| 8657 | Staff Diversity | 50,000 | 6,500 |
| 8663 | Foster Parent Training Program | 102,513 | 108,964 |
| 8682 | State Lottery Proceeds-Prop 20 | 460,963 | 460,963 |
| 8685 | Mandated Cost Reimbursement | 331,528 | 300,000 |
| 8690 | Other State Revenues | 0 | 0 |
| TOTAL STATE REVENUE | | 14,080,398 | 13,027,381 |
| LOCAL REVENUE | | | |
| 8833/8836 | Instr Contracts, Yosemite Ccd & CCE | 10,000 | 10,000 |
| 8860 | Interest and Investment Income | 61,035 | 50,000 |
| 8871 | Community Service & CCD Classes | 103,985 | 103,985 |
| 8872 | LACOE Training | 28,902 | 0 |
| 8876 | Student Health Services | 525,000 | 525,000 |
| 8882 | Proctoring Services | 0 | 0 |
| TOTAL LOCAL REVENUE | | 728,922 | 688,985 |
| GRAND TOTAL REVENUE | | 16,652,192 | 15,505,583 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 20,431,995 | 20,390,172 |

ANTELOPE VALLEY COLLEGE

**2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---------------------|--------------------------------------|--|---|
| EXPENDITURES | | | |
| 1000 | ACADEMIC SALARIES | | |
| 1100 | Teachers Salaries | 197,429 | 202,365 |
| 1210/20/30 | Educational Administrators | 221,776 | 227,321 |
| 12/40/50/55 | Counselor, Librarians & Coordinators | 1,084,332 | 1,111,441 |
| 1300 | Adjunct, Teaching | 44,225 | 287,898 |
| 1400 | Other, Non-teaching | 969,677 | 993,919 |
| | TOTAL ACADEMIC SALARIES | 2,517,439 | 2,822,944 |
| 2000 | CLASSIFIED SALARIES | | |
| 2100 | Regular, Non-Instr. | 2,285,852 | 2,342,999 |
| 2150/80 | CMS & Classified Administrators | 358,987 | 395,384 |
| 2200 | Regular, Instr. Aides | 51,172 | 52,451 |
| 2300 | Hourly, Non-Instr. | 494,817 | 1,419,391 |
| 2400 | Hrly, Instr. Aides | 24,911 | 52,223 |
| | TOTAL CLASSIFIED SALARIES | 3,215,739 | 4,262,448 |
| 3000 | EMPLOYEE BENEFITS | | |
| 3100 | State Teachers Ret. | 243,578 | 249,667 |
| 3200 | PERS | 434,093 | 444,945 |
| 3300 | OASDI | 263,280 | 269,862 |
| 3400 | Health & Welfare | 869,585 | 891,325 |
| 3500 | Unemployment Ins. | 2,592 | 10,371 |
| 3600 | Workers' Comp. | 117,194 | 120,124 |
| 3800 | Alternative Retirement Plan | 0 | 0 |
| | TOTAL EMPLOYEE BENEFITS | 1,930,322 | 1,986,294 |
| 4000 | SUPPLIES | | |
| 4100 | Textbooks | 0 | 30,000 |
| 4200 | Books & Other Reference Mat'l | 0 | 0 |
| 4300 | Instructional Materials & Supplies | 1,258,095 | 1,505,035 |
| 4400 | Software | 3,261 | 0 |
| 4500 | Non-Instructional Supplies/Equip | 865,252 | 898,564 |
| 4600 | Transportation Supplies | 0 | 0 |
| 4700 | Food Supplies | 0 | 0 |
| | TOTAL SUPPLIES | 2,126,608 | 2,433,599 |

ANTELOPE VALLEY COLLEGE

2018-2019 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|---------------------------------|-----------------------------|--|---|
| EXPENDITURES | | | |
| 5000 | OTHER OPERATING EXP | | |
| 5100 | Consultants | 2,034,292 | 1,313,310 |
| 5200 | Conferences & Travel | 623,830 | 653,223 |
| 5300 | Dues & Memberships | 231,018 | 333,056 |
| 5400 | Insurance | 0 | 0 |
| 5500 | Utilities | 26,723 | 25,252 |
| 5600 | Rentals & Repairs | 32,305 | 40,639 |
| 5700 | Legal, Audit, Elections | 10,473 | 0 |
| 5800 | Other Services, Misc. | 45,416 | 63,610 |
| 5804 | Borrowing Interest Expense | 0 | 0 |
| 5900 | Other Support | 0 | 0 |
| | TOTAL OTHER OPER EXP | 3,004,057 | 2,429,090 |
| 6000 | CAPITAL OUTLAY | | |
| 6100 | Site Improvement | 0 | 0 |
| 6200 | Building & Improvements | 169,830 | 1,165,890 |
| 6300 | Library Books | 72,690 | 0 |
| 6400 | Equipment | 1,612,244 | 228,043 |
| 6500 | Equipment Replacement | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 1,854,764 | 1,393,933 |
| 7000 | OTHER OUTGO | | |
| 7000 | Other Outgo | 0 | 0 |
| 7100 | Debt Retirement | 0 | 0 |
| 7310 | Interfund Transfers Out | 1,696 | 0 |
| 7400 | Other Transfers | 11,659 | 81,925 |
| 7500 | Student Grants & Payments | 212,972 | 251,361 |
| 7600 | Payments for Students | 672,151 | 477,760 |
| 7900 | Reserve for Expenditures | 0 | 723,248 |
| | TOTAL OTHER OUTGO | 898,478 | 1,534,294 |
| GRAND TOTAL EXPENDITURES | | 15,547,406 | 16,862,602 |
| Ending Fund Balance | | 4,884,589 | 3,527,570 |
| Surplus/Deficit | | 1,104,786 | (1,357,019) |

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
TENTATIVE BUDGET
2018-2019

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|---|
|--|---|

| | | |
|-------------------------------|-----------|-----------|
| Beginning Fund Balance | 4,218,768 | 4,358,581 |
|-------------------------------|-----------|-----------|

REVENUE

| | | | |
|------|----------------------------------|-----------|-----------|
| 8650 | Proposition 39: Clean Energy | 400,230 | 400,230 |
| 8652 | State Scheduled Maintenance | 301,398 | 301,398 |
| 8818 | Pentalty, Interest & Deliq Taxes | 107,692 | 107,692 |
| 8860 | Interest | 30,193 | 30,193 |
| 8890 | Other Local Revenues | 0 | 950,000 |
| 8891 | Lancaster Redevelopment | 1,093,338 | 1,093,338 |
| 8892 | Palmdale Redevelopment | 588,928 | 600,000 |
| 8897 | Non Resident Cap X Fee | 30,000 | 30,000 |
| | | | |
| | | | |

| | | |
|----------------------|-----------|-----------|
| Total Revenue | 2,551,779 | 3,512,851 |
|----------------------|-----------|-----------|

| | | |
|--|-----------|-----------|
| Total Beginning Balance and Revenue | 6,770,547 | 7,871,432 |
|--|-----------|-----------|

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 | 2,411,966 | 5,724,772 |

| | | |
|---------------------------|---|---|
| Total Expenditures | 0 | 0 |
|---------------------------|---|---|

| | | | |
|-----------|-------------|---|---|
| 7100-7600 | Other Outgo | 0 | 0 |
|-----------|-------------|---|---|

| | | |
|---|-----------|-----------|
| Total Expenditures & Other Outgo | 2,411,966 | 5,724,772 |
|---|-----------|-----------|

| | | |
|----------------------------|------------------|------------------|
| Ending Fund Balance | 4,358,581 | 2,146,660 |
|----------------------------|------------------|------------------|

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
TENTATIVE BUDGET
2018-2019

DETAIL OF PROJECTS

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|-----------------------------------|----------------------------------|
|-----------------------------------|----------------------------------|

| | | |
|--------------------------|-----------|-----------|
| Beginning Balance | 4,218,768 | 4,358,581 |
|--------------------------|-----------|-----------|

REVENUE

| | | |
|--------------------------------------|-----------|-----------|
| 8650 Proposition 39: Clean Energy | 400,230 | 400,230 |
| 8652 State Scheduled Maintenance | 301,398 | 301,398 |
| 8818 Penalty, Interest & Deliq Taxes | 107,692 | 107,692 |
| 8860 Interest | 30,193 | 30,193 |
| 8890 Other Local Revenues | 0 | 950,000 |
| 8891 Lancaster Redevelopment | 1,093,338 | 1,093,338 |
| 8892 Palmdale Redevelopment | 588,928 | 600,000 |
| 8897 Non Resident Cap X Fee | 30,000 | 30,000 |

| | | |
|----------------------|-----------|-----------|
| Total Revenue | 2,551,779 | 3,512,851 |
|----------------------|-----------|-----------|

| | | |
|--|-----------|-----------|
| Total Beginning Balance and Revenue | 6,770,547 | 7,871,432 |
|--|-----------|-----------|

EXPENDITURES Fund 41

FUNDING SOURCE

| | | | |
|---------------------------------------|---------|-----------|--------------------------------------|
| New Palmdale Center Rental | 588,928 | 600,000 | Palmdale Redevelopment |
| New Palmdale Center Rental | 339,248 | 351,380 | Lancaster Redevelopment |
| Enterprise System | 250,000 | 250,000 | Lancaster Redevelopment |
| Stadium Track Replacement | 0 | 650,000 | Lancaster Redevelopment |
| Foxfield Improvements | 0 | 950,000 | Residual unused funding for Palmdale |
| Foxfield Improvements | 0 | 1,406,485 | Lancaster Land Sale Proceeds |
| AVC Message Sign Concrete Build | 98,560 | 0 | 15-16 1x Mandated Costs |
| Reserved for SM project | | 173,893 | 15-16 Scheduled Maintenance |
| Utility Valve & Piping Repair Project | 30,576 | 115,994 | 16-17 Scheduled Maintenance |
| Campus Wide Boiler Replacement | 165,906 | 134,904 | 16-17 Scheduled Maintenance |
| HVAC Equipment Replace TE2 | 51,102 | 12,517 | 16-17 Scheduled Maintenance |
| Exterior Lighting Replacement Project | 275,500 | 0 | 16-17 Scheduled Maintenance |
| ADA Campus Wide Improvement | 0 | 65,760 | 17-18 Scheduled Maintenance |
| Lighting Upgrade | | 75,000 | 17-18 Scheduled Maintenance |
| Campus Flooring Replacement | 4,991 | 44,066 | 17-18 Scheduled Maintenance |
| Upgrade Exterior Locks in Palmdale | 21,945 | 23,055 | 17-18 Scheduled Maintenance |
| Reserved for SM project | | 301,398 | 18-19 Scheduled Maintenance |
| Prop 39 LED Exterior Lighting Year 4 | 553,150 | 2,150 | State Prop 39 Energy |
| Prop 39 LED Exterior Lighting Year 5 | 32,060 | 568,170 | State Prop 39 Energy |

| | | |
|---------------------------|-----------|-----------|
| Total Expenditures | 2,411,966 | 5,724,772 |
|---------------------------|-----------|-----------|

| | | |
|----------------------------|------------------|------------------|
| Ending Fund Balance | 4,358,581 | 2,146,660 |
|----------------------------|------------------|------------------|

ANTELOPE VALLEY COLLEGE

**FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
TENTATIVE BUDGET
2018-2019**

| Fund 42 | | 2017-2018 | 2018-2019 |
|---|--------------------------------|------------------------------|-----------------------------|
| | | Estimated Actuals | Tentative Budget |
| Beginning Fund Balance | | 132,817,085 | 106,521,552 |
| REVENUE | | | |
| 8660 | Interest | 1,159,304 | 1,159,304 |
| 8860 | Interest | 250,000 | 300,000 |
| 8890 | Other Local Revenues | 0 | 0 |
| 8897 | Lease Revenue Bonds | 443,199 | 0 |
| 8941 | Proceeds from Sale of G.O Bond | 0 | 0 |
| 8980 | Transfers In | 0 | 0 |
| Total Revenue | | 1,852,503 | 1,459,304 |
| Total Beginning Balance and Revenue | | 134,669,588 | 107,980,855 |
| EXPENDITURES | | | |
| 1100-1400 | Academic Salaries | 0 | 0 |
| 2100-2400 | Classified Salaries | 174,443 | 342,926 |
| 3100-3800 | Employee Benefits | 139,715 | 169,007 |
| 4100-4700 | Supplies | 805,984 | 1,439,238 |
| 5100-5800 | Other Operating Costs | 6,000 | 0 |
| 6100-6700 | Capital Expenditures | 12,021,893 | 27,499,334 |
| Total Expenditures | | 13,148,036 | 29,450,505 |
| 7100-7600 | Other Outgo | 15,000,000 | 0 |
| Total Expenditures & Other Outgo | | 28,148,036 | 29,450,505 |
| Ending Fund Balance | | 106,521,552 | 78,530,351 |

ANTELOPE VALLEY COLLEGE

FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
TENTATIVE BUDGET
2018-2019

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|--------------------------------|--|---|
| Beginning Balance | | 132,817,085 | 106,521,552 |
| REVENUE | | | |
| 8660 | Interest | 1,159,304 | 1,159,304 |
| 8860 | Interest | 250,000 | 300,000 |
| 8897 | Lease Revenue Bonds | 443,199 | 0 |
| 8941 | Proceeds from Sale of G.O Bond | 0 | 0 |
| 8980 | Transfers In | 0 | 0 |
| Total Revenue | | 1,852,503 | 1,459,304 |
| Total Beginning Balance and Revenue | | 134,669,588 | 107,980,855 |
| EXPENDITURES | | | |
| ITS Projects | | 805,984 | 1,439,238 |
| Endowment Set Aside | | 15,006,000 | 0 |
| Planning & Coordination:Bus Services | | 174,443 | 215,206 |
| Planning & Coordination:Facilities | | 139,715 | 296,728 |
| General Conditions & Logistics | | 596,938 | 1,162,000 |
| EIR for AVC Lancaster Campus Master Plan | | 14,522 | 193,478 |
| Campus Architectural Design Standards | | 96,434 | 0 |
| Campus Infrastructure-Phase I | | 550,329 | 7,463,500 |
| Phase I Swing Space | | 708,612 | 6,099,340 |
| Phase 2 Swing Space | | 0 | 25,600 |
| Academic Commons/Sage Hall | | 1,834,368 | 2,419,949 |
| Career Tech Ed Bldg & T503/504 Relocat/Discovery Lab | | 829,050 | 287,897 |
| Student Services Building | | 1,213,464 | 979,422 |
| J-12/30th Main Entrance | | 291,308 | 68,734 |
| Community Center Building | | 874,498 | 0 |
| Campus Security | | 0 | 1,811,778 |
| Student Ctr Bldg/The Commons | | 858,282 | 1,100,000 |
| Gym Weight Room Mod. | | 0 | 148,474 |
| Joshua Hall | | 0 | 225,120 |
| Cedar Hall | | 0 | 225,120 |
| Modular Field House/Marauder Complex | | 219,642 | 5,288,922 |
| Palmdale Center Expansion | | 3,934,446 | 0 |
| Total Expenditures | | 28,148,036 | 29,450,505 |
| Ending Fund Balance | | 106,521,552 | 78,530,351 |

ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
TENTATIVE BUDGET
2018-2019

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|-----------------------|--|---|
| <i>Beginning Fund Balance</i> | | 15,407,577 | 15,465,493 |
| <i>REVENUE</i> | | | |
| 8600 | State Revenue | 0 | 0 |
| 8800 | Local Revenue | 13,137,153 | 12,480,295 |
| <u>Total Revenue</u> | | 13,137,153 | 12,480,295 |
| <u>Total Beginning Balance and Revenue</u> | | 28,544,730 | 27,945,788 |
| <i>EXPENDITURES</i> | | | |
| 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 | 13,079,237 | 12,425,275 |
| <u>Total Expenditures & Other Outgo</u> | | 13,079,237 | 12,425,275 |
| <i>Ending Fund Balance</i> | | 15,465,493 | 15,520,513 |

SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
TENTATIVE BUDGET
2018-2019**

| 2017-2018 Estimated Actuals College Store | 2017-2018 Estimated Actuals Cafeteria | 2017-2018 Combined Auxiliary Services Estimated Actuals |
|--|--|--|
|--|--|--|

| | | | |
|--------------------------------------|---------|----------|---------|
| <i>Beginning Fund Balance</i> | 922,675 | (88,365) | 834,310 |
|--------------------------------------|---------|----------|---------|

REVENUE

| | | | |
|------------------------------|-----------|---------|-----------|
| Gross Income | 2,465,204 | 522,886 | 2,988,090 |
| Less Cost of Sales | 1,676,339 | 203,888 | 1,880,227 |
| <i>Net Income from Sales</i> | 788,865 | 318,998 | 1,107,863 |

| | | | |
|-------------------------|--------|---------|---------|
| Other Income | 10,000 | 25,000 | 35,000 |
| Transfer from Bookstore | 0 | 127,317 | 127,317 |

| | | | |
|-----------------------------|---------|---------|-----------|
| <u>Total Revenue</u> | 798,865 | 471,315 | 1,270,180 |
|-----------------------------|---------|---------|-----------|

| | | | |
|---|-----------|---------|-----------|
| <u>Total Beginning Balance and Revenue</u> | 1,721,540 | 382,950 | 2,104,490 |
|---|-----------|---------|-----------|

EXPENDITURES

| | | | |
|---------------------------------|---------|---------|---------|
| 1100-1400 Academic Salaries | 0 | 0 | 0 |
| 2100-2400 Classified Salaries | 489,421 | 273,076 | 762,497 |
| 3100-3800 Employee Benefits | 187,783 | 64,283 | 252,066 |
| 4100-4700 Supplies | 5,000 | 10,868 | 15,868 |
| 5100-5800 Other Operating Costs | 200,000 | 34,723 | 234,723 |
| 6100-6700 Capital Expenditures | 0 | 0 | 0 |
| Cafeteria Expense | 127,317 | 0 | 0 |

| | | | |
|----------------------------------|-----------|---------|-----------|
| <u>Total Expenditures</u> | 1,009,521 | 382,950 | 1,392,471 |
|----------------------------------|-----------|---------|-----------|

| | | | |
|-----------------------|---|---|---|
| 7100-7600 Other Outgo | 0 | 0 | 0 |
|-----------------------|---|---|---|

| | | | |
|--|-----------|---------|-----------|
| <u>Total Expenditures & Other Outgo</u> | 1,009,521 | 382,950 | 1,392,471 |
|--|-----------|---------|-----------|

| | | | |
|-----------------------|--|--|---|
| Transfer to Cafeteria | | | 0 |
|-----------------------|--|--|---|

| | | | |
|-----------------------------------|----------------|------------|----------------|
| <i>Ending Fund Balance</i> | 712,019 | (0) | 712,019 |
|-----------------------------------|----------------|------------|----------------|

| | | | |
|-----------------|-----------|--------|-----------|
| Surplus/Deficit | (210,656) | 88,365 | (122,291) |
|-----------------|-----------|--------|-----------|

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
TENTATIVE BUDGET
2018-2019**

| 2018-2019 Tentative Budget College Store | 2018-2019 Tentative Budget Cafeteria | 2018-2019 Combined Auxiliary Services Tentative Budget |
|--|---|---|
|--|---|---|

| | | | |
|--|----------------|------------|----------------|
| <i>Beginning Fund Balance</i> | 712,019 | (0) | 712,019 |
| REVENUE | | | |
| Gross Income | 2,551,486 | 0 | 2,551,486 |
| Less Cost of Sales | 1,735,011 | 0 | 1,735,011 |
| <i>Net Income from Sales</i> | 816,476 | 0 | 816,476 |
| Other Income | 55,000 | 0 | 55,000 |
| Transfer from Bookstore | 0 | 0 | 0 |
| <u>Total Revenue</u> | 871,476 | 0 | 871,476 |
| <u>Total Beginning Balance and Revenue</u> | 1,583,495 | (0) | 1,583,494 |
| EXPENDITURES | | | |
| 1100-1400 Academic Salaries | 0 | 0 | 0 |
| 2100-2400 Classified Salaries | 499,209 | 0 | 499,209 |
| 3100-3800 Employee Benefits | 191,539 | 0 | 191,539 |
| 4100-4700 Supplies | 5,000 | 0 | 5,000 |
| 5100-5800 Other Operating Costs | 150,000 | 0 | 150,000 |
| 6100-6700 Capital Expenditures | 0 | 0 | 0 |
| Cafeteria Expense | 0 | 0 | 0 |
| <u>Total Expenditures</u> | 845,748 | 0 | 845,748 |
| 7100-7600 Other Outgo | 0 | 0 | 0 |
| <u>Total Expenditures & Other Outgo</u> | 845,748 | 0 | 845,748 |
| Transfer to Cafeteria | | | 0 |
| <i>Ending Fund Balance</i> | 737,747 | (0) | 737,746 |
| Surplus/Deficit | 25,727 | 0 | 25,727 |

SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER
TENTATIVE BUDGET
2018-2019

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|---|
|--|---|

| | | |
|--|----------------|----------------|
| <i>Beginning Fund Balance</i> | 1 | 0 |
| <i>REVENUE</i> | | |
| 8620 California State Preschool | 466,967 | 475,798 |
| 8645 State | 0 | 0 |
| 8860 Interest Income | 0 | 0 |
| 8871 Local | 121,339 | 126,473 |
| 8980 Transfers In | <u>154,843</u> | <u>154,843</u> |
| <u>Total Revenue</u> | 743,149 | 757,114 |
| <u>Total Beginning Balance and Revenue</u> | 743,150 | 757,113 |
| <i>EXPENDITURES</i> | | |
| 1100-1400 Academic Salaries | 0 | 0 |
| 2100-2400 Classified Salaries | 506,710 | 516,844 |
| 3100-3800 Employee Benefits | 191,440 | 195,269 |
| 4100-4700 Supplies | 25,000 | 25,000 |
| 5100-5800 Other Operating Costs | 20,000 | 20,000 |
| 6100-6700 Capital Expenditures | 0 | 0 |
| <u>Total Expenditures</u> | 743,150 | 757,113 |
| 7100-7600 Other Outgo | 0 | 0 |
| <u>Total Expenditures & Other Outgo</u> | 743,150 | 757,113 |
| <i>Ending Fund Balance</i> | 0 | 0 |

SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

**PARKING FUND*
TENTATIVE BUDGET
2018-2019**

| | | 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|-----------------------|--|---|
| <i>Beginning Fund Balance</i> | | 0 | 0 |
| <u>REVENUE</u> | | | |
| 8881 | Local | 300,000 | 300,000 |
| <u>Total Revenue</u> | | 300,000 | 300,000 |
| REVENUE PLUS BEGINNING FUND BALANCE | | 300,000 | 300,000 |
| <u>EXPENDITURES</u> | | | |
| 1100-1400 | Academic Salaries | 0 | 0 |
| 2100-2400 | Classified Salaries | 0 | 0 |
| 3100-3800 | Employee Benefits | 0 | 0 |
| 4100-4700 | Supplies | 15,649 | 50,000 |
| 5100-5800 | Other Operating Costs | 284,351 | 250,000 |
| 6100-6700 | Capital Expenditures | 0 | 0 |
| <u>Total Expenditures</u> | | 300,000 | 300,000 |
| 7100-7600 | Other Outgo | 0 | 0 |
| <u>Total Expenditures & Other Outgo</u> | | 300,000 | 300,000 |
| <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
2018-2019

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|-----------------------------------|----------------------------------|
|-----------------------------------|----------------------------------|

| | | |
|--------------------------------------|---------|---------|
| <i>Beginning Fund Balance</i> | 860,683 | 433,673 |
|--------------------------------------|---------|---------|

REVENUE

| | | | |
|-----------|-----------------|------------|------------|
| 8100-8200 | Federal Revenue | 28,860,683 | 29,149,290 |
| 8600-8700 | State Revenue | 4,778,045 | 4,757,280 |
| 8800 | Local | 0 | 0 |
| 8860 | Interest | 6,663 | 7,000 |

| | | |
|-----------------------------|------------|------------|
| <u>Total Revenue</u> | 33,645,391 | 33,913,570 |
|-----------------------------|------------|------------|

| | | |
|---|------------|------------|
| <u>Total Beginning Balance and Revenue</u> | 34,506,073 | 34,347,243 |
|---|------------|------------|

EXPENDITURES

| | | | | |
|-------|---------|------------------------------|------------|------------|
| 32300 | Federal | Pell Student Grants | 21,294,356 | 21,525,743 |
| 32310 | Federal | Stafford Loans | 7,500,000 | 7,575,000 |
| 32320 | Federal | SEOG | 500,000 | 505,000 |
| 32601 | State | FT Student Success Grant | 1,250,000 | 1,250,000 |
| 32602 | State | Community College Completion | 259,500 | 259,500 |
| 32603 | State | Dreamer Students One Time | 68,545 | 0 |
| 32600 | State | Cal Grants | 3,200,000 | 3,232,000 |

| | | |
|----------------------------------|------------|------------|
| <u>Total Expenditures</u> | 34,072,401 | 34,347,243 |
|----------------------------------|------------|------------|

| | | |
|-----------------------------------|----------------|----------|
| <i>Ending Fund Balance</i> | 433,673 | 0 |
|-----------------------------------|----------------|----------|

ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE

TENTATIVE BUDGET

2018-2019

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|--|---|
|--|---|

| | | |
|--------------------------------------|---------|---------|
| <i>Beginning Fund Balance</i> | 298,341 | 285,190 |
|--------------------------------------|---------|---------|

REVENUE

| | | |
|---------------------|--------|--------|
| 8884 Fees Collected | 36,709 | 36,709 |
| 8860 Interest | 1,140 | 1,140 |

| | | |
|-----------------------------|--------|--------|
| <u>Total Revenue</u> | 37,849 | 37,849 |
|-----------------------------|--------|--------|

| | | |
|---|---------|---------|
| <u>Total Beginning Balance and Revenue</u> | 336,190 | 323,039 |
|---|---------|---------|

EXPENDITURES

| | | |
|---------------------------------|--------|--------|
| 1100-1400 Academic Salaries | 0 | 0 |
| 2100-2400 Classified Salaries | 0 | 0 |
| 3100-3800 Employee Benefits | 0 | 0 |
| 4100-4700 Supplies | 13,300 | 15,000 |
| 5100-5800 Other Operating Costs | 37,700 | 35,000 |
| 6100-6700 Capital Expenditures | 0 | 0 |

| | | |
|----------------------------------|--------|--------|
| <u>Total Expenditures</u> | 51,000 | 50,000 |
|----------------------------------|--------|--------|

| | | |
|-----------------------|---|---|
| 7100-7600 Other Outgo | 0 | 0 |
|-----------------------|---|---|

| | | |
|--|--------|--------|
| <u>Total Expenditures & Other Outgo</u> | 51,000 | 50,000 |
|--|--------|--------|

| | | |
|-----------------------------------|----------------|----------------|
| <i>Ending Fund Balance</i> | 285,190 | 273,039 |
|-----------------------------------|----------------|----------------|

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
TENTATIVE BUDGET
2018-2019

| 2017-2018 Estimated Actuals | 2018-2019 Tentative Budget |
|-----------------------------------|----------------------------------|
|-----------------------------------|----------------------------------|

| | | | |
|--|---------------------------|---------------|---------------|
| <i>Beginning Fund Balance</i> | | 52,266 | 52,466 |
| <i>REVENUE</i> | | | |
| 8800 | Local | 251,000 | 262,295 |
| 8860 | Interest | 200 | 225 |
| <u>Total Revenue</u> | | 251,200 | 262,520 |
| <u>Total Beginning Balance and Revenue</u> | | 303,466 | 314,986 |
| <i>EXPENDITURES</i> | | | |
| 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 | 92004: Scholarships-Local | 246,000 | 258,300 |
| 7100-7600 | 90304: Scholarshare-Local | 5,000 | 5,250 |
| <u>Total Other Outgo</u> | | 251,000 | 263,550 |
| <u>Total Expenditures & Other Outgo</u> | | 251,000 | 263,550 |
| <i>Ending Fund Balance</i> | | 52,466 | 51,436 |

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2018-2019

DISTRICT NAME: Antelope Valley College
DATE: 06/11/18

| | | | |
|-----|---|------------------|------------------|
| I. | 2018-19 Appropriations Limit: | | |
| A. | 2016-17 Appropriations Limit | | \$ 66,897,768 |
| B. | 2017-18 Price Factor: | <u>1.0367</u> | |
| C. | Population factor: | | |
| | 1 2016-17 Second Period Actual FTES | <u>11,657.11</u> | |
| | 2 2017-18 Second Period Actual FTES | <u>10,567.00</u> | |
| | 3 2018-19 Population change factor | <u>0.9065</u> | |
| | (line C.2. divided by line C.1.) | | |
| D. | 2018-19 Limit adjusted by inflation and population factors | | \$ 62,868,418 |
| | (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 | <u>0</u> | |
| | 3 Total adjustments - increase | | |
| | Sub-Total | | \$ - |
| F. | Adjustments to decrease limit: | | |
| | 1 Transfers out of financial responsibility | \$ - | |
| | 2 Temporary voter approved increases | <u>0</u> | |
| | 3 Total adjustments - decrease | | |
| G. | 2018-19 Appropriations Limit | | \$ 62,868,418 |
| II. | 2018-19 Appropriations Subject to Limit: | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | \$ 56,128,338 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | <u>39,463</u> |
| C. | Local Property taxes | | <u>6,700,617</u> |
| 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. | 2018-19 Appropriations Subject to Limit | | \$ 62,868,418 |

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

