



Fiscal Year 2014-15 Annual Budget

Alamo Community College District

San Antonio, Texas



ALAMO
COLLEGES

Dare to Dream. Prepare to Lead.™

*Northeast Lakeview College • Northwest Vista College
Palo Alto College • San Antonio College • St. Philip's College*

ALAMO COMMUNITY COLLEGE DISTRICT

FY 2014-2015 Annual Budget

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INTRODUCTION



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Message from the Chancellor

November 2014

Members of the Board of Trustees and Residents of the Alamo Colleges service area:

It is my pleasure to present the Alamo Colleges FY 2014-2015 Annual Budget. This budget is the sixth consecutive annual budget with a focus on strategies that improve student success and on efficiencies to guarantee long-term financial strength, in light of declining state funding. The direction has been and is to balance the budget without employee layoffs, furloughs, or salary cuts. We have saved \$48 million over the last six years, while protecting our employees' jobs, and maintaining quality education for the students we serve.

As we continue to focus on our vision of becoming the best in the nation, the Alamo Colleges continue to be a fluid organization, willing and able to re-direct resources and align our processes to achieve student success and performance excellence.

The Alamo Colleges is continuously evaluating and establishing controls and oversight to ensure compliance with laws, regulations, grants, accreditation/reaccreditation and fiduciary responsibility over its assets. We have upgraded many IT systems and are now focusing on refining our processes to leverage the full capabilities of a complex suite of tools with a large, complex operation.

I am proud to point out just a few of our key objectives that are fully funded in the operating budget. With focus on our students and their successful education journey, Alamo Colleges key investment strategies include Monitoring Academic Progress(MyMap) and the Alamo Institutes. These programs will provide the structure and guidance for our students from their initial contact with Alamo Colleges to their graduation and their continuance to either the work place or a four-year institution. We have also invested in additional "high touch" certified advisors to meet the needs of our students.

We have invested in our employees by providing principle-centered leadership training along with developing a compensation plan that pays our faculty, staff and administrators in a way that fairly aligns them with the market place.

Many thanks to the Alamo Colleges' family for their continued dedication and contributions in helping our students achieve their educational goals.

Sincerely,

Bruce H. Leslie, Ph.D.
Chancellor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alamo Community College District
Texas**

For the Fiscal Year Beginning

September 1, 2013

A handwritten signature in cursive script, reading "Jeffrey R. Ennis".

Executive Director

Alamo Colleges was awarded its third Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for its FY 2013-2014 Operating Budget. This award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government budgets. The budget document must meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA for review.

Report from the Vice Chancellor for Finance and Administration

FY 2015 Budget Highlights

Community Colleges are living in challenging times; being asked to graduate more students with less state funding. To meet this challenge, Alamo Colleges applies a disciplined budget alignment methodology (BAM) to ensure we allocate budget funding based on workload, overlay cost efficiencies, and invest in bringing student success strategies to scale. This year is a year of investments for Alamo Colleges where we are proposing \$10.9 million of strategic investments in student success, principled leadership and performance excellence. Not only do these investments bring future year cost-savings benefits, they bring to scale successful student success programs to retain and graduate more students. Alamo Colleges expects to achieve continued results in performance in both student success and business operations using the BAM cycle - an ongoing, systematic way to continually look at business operations and strategically allocate budgets to accomplish our vision of becoming the best community college district in the nation in student success and performance excellence.

The Fiscal Year (FY) 2014-2015 Annual Budget has been prepared according to generally accepted accounting principles (GAAP), using an accrual basis of budgeting (comparable to the audited financial statements), Board policy, and the Texas Higher Education Coordinating Board guidelines as defined in the *Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. Notices of the Budget Planning and Budget Adoption meetings were posted according to the Texas Government code, Sections 551.00-551.146.

On August 19, 2014, the Board of Trustees approved the FY 2014-2015 All Funds Annual Budget with projected revenues of \$422,693,905; restricted and plant fund balance commitment of \$16,200,997; operating fund balance commitment of \$10,994,924; and expenses of \$449,889,826. The budget represents the family of Alamo Colleges, which consists of San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, Northeast Lakeview College, and the District Support Offices.

| Revenue Sources | Amount | % of Total Revenues |
|---|------------------------|---------------------|
| State Funds (including state paid benefits) | \$78.2 million | 25.5% |
| Local Taxes | \$118.2 million | 38.6% |
| Tuition/Fees | \$99.9 million | 32.6% |
| Other | \$9.8 million | 3.2% |
| Total Revenues | \$306.1 million | 100.0% |
| Operating Fund Balance Transfer | \$10.9 million | |
| Total Funds Available | \$317.1 million | |

The Instruction and General (I&G) Operating Budget (Unrestricted Funds) was approved by the Board of Trustees on July 29, 2014 to enable planning for the next academic year by the five colleges. The I&G Operating Budget was based on revenues in the amount of \$306.1 million and an investment from operating fund balance of \$10.9 million to fund strategic investments in students and employees in student success, operations, systems and employee development.

Strategic Investments

In the area of student success, investments will be made to implement the Alamo Institutes, continue student success initiatives such as MyMap, establish a new corporate college, support social media and expand the call center. Additionally, “high touch” certified advising positions were authorized to enhance the student advising experience. In the area of principled-centered leadership, Alamo Colleges continues to place great emphasis and resources in the AlamoLEADS program, with the end goal to develop a “leader in every chair” by providing training for all employees. The performance excellence objective includes investments in our employees by providing a self-funded compensation increase, partially offset by a retirement incentive offered to the entire district’s eligible employee base. Upgrades to IT tools and software and increased

funding for additional preventive maintenance are also included in the fiscal year 2014-2015 operating budget.

Salaries and Benefits

The faculty salary plan approved by the Trustees in March 2012, requiring an annual review of faculty salaries to align the schedule with the top three Texas community college peers. The annual review was completed during the FY 2014-2015 budget process and additional adjustments were approved to ensure the salaries remain in line with the peer group. For staff and administrators, the on-going efforts to keep salary’s competitive using a market-based approach culminated in a compensation increase, effective January 1, 2015. As has been the practice in the last few years, compensation adjustments are 100% self-funded and offset by cost savings.

Benefits for eligible Alamo Colleges’ employees funded by the State of Texas continue to be included in the operating budget as both revenue and expense. This new approach, adopted in the FY 2014-2015 budget, ensures that all benefits provided to employees will be fully captured in the budget process.

Restricted Budget

Total budgeted revenues for restricted funds are expected to be \$116.6 million from federal or state revenues, ad valorem taxes, and proceeds from debt issuance. Multi-year balances of \$33.8 million are expected to be rolled forward for allowable uses and capital projects, of which \$12.4 million will be used for this budget year and \$21.4 million for future budget years. The expense budget totals \$132.8 million and is summarized below:

| Expense Budget | Source of Funding | Amount |
|---|-------------------------------|------------------------|
| Instruction and General | Federal or State Funding | \$15.5 million |
| Scholarships and Fellowships | Federal or State Funding | \$54.7 million |
| Capital-related | Debt and roll-forward funding | \$16.2 million |
| Debt service for general obligation bonds and maintenance tax notes | Ad valorem taxes | \$46.3 million |
| Total | | \$132.8 million |

Final Thoughts

I am proud to submit the FY 2014-2015 Annual Budget, which represents the collective and collaborative work of the Alamo Colleges family. The staff thanks the members of the Board of Trustees for their support and guidance in conducting the financial operations of Alamo Colleges in a highly responsible manner.

The timely preparation of this annual budget was made possible by the continued dedication and service of the Alamo Colleges’ staff. This budget document is available on the Alamo Colleges website at: www.alamo.edu.

Diane E. Snyder, CPA, M.S.
 Vice Chancellor for Finance and Administration



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Notes from the Budget Office

The Budget as a Policy Document

As a policy document, the Budget Document provides a global view of the financial activity within the Alamo Colleges. It includes a Report from the Vice Chancellor for Finance and Administration in the Introductory Section, which summarizes the FY 2014-2015 Annual Budget along with cost containment actions and strategies developed as part of the budget-building process. An explanation of the workload-driven budgeting process is included in the Supplemental Section showing the detailed components of the model. Minute Orders and Approved Minutes reflecting actions taken by the Board of Trustees for the FY 2014-2015 budget are also provided. The document includes an All Funds Report that incorporates both unrestricted and restricted budget projections. Budget-related policies, including budget specific policies (adopting principles, adjustments, reallocations, & amendments), long-term financial policies for our capital improvement plan and debt service are located in the Appendices section of this document. The Alamo Colleges' Strategic Plan, the Strategic Initiatives, the Key Performance Indicators and the Integrated Planning Approach followed by the Alamo Colleges are also provided.

The Budget as an Operations Guide

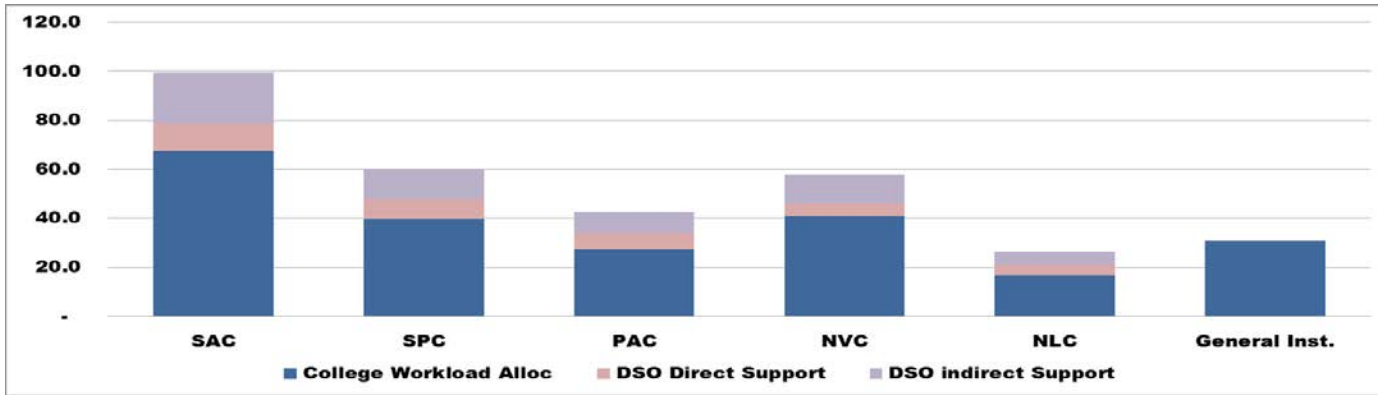
The budget development process is comprised of two major components:

1. Workload Budget Allocation Model; allocates the operating expense budget for each of the colleges and the district departments using a standard allocation methodology. Revenues are also forecasted and budgeted in a district-level account except for certain non-formula revenue such as non-credit contract and continuing education revenue, special program tuition, and student activity fees. A detailed description of the workload budget distribution model, including a detailed listing of the allocation methodology and key model cost drivers, is included in the Supplemental section of this document. Key components include target class size by discipline; faculty contact hours per staffing unit; district-wide average salary; cost per contact hour; fall enrollments; projected contact hours; facilities cost per square footage; and other instruction salaries and operating expenses. Key decision points include:
 - a. True-up the baseline prior-year budget to actual enrollment and contact hours
 - b. Determine current year enrollment "flat or growth" assumptions and update the workload allocation model. Existing programs, student mix changes and new programs all impact the output of the workload model, based on the enrollment assumptions.
 - c. Develop budget strategies for cost savings, revenue generation and investments in the Alamo College's key objectives: Student Success, Principle-centered Leadership and Performance Excellence.

| | <u>FY15</u> | |
|-----------------------------------|-------------------|-------------------|
| Prior Year Budget | \$ | 315.4 |
| 1 True-up to Prior Year Actuals | | <u>(9.0)</u> |
| Adjusted to Actuals | | <u>306.4</u> |
| 2 Planned Growth | | 2.7 |
| 3 Investments net of Cost Savings | | 8.0 |
| Budget | \$ | <u>317.1</u> |
| | <u>FY14</u> | <u>FY15</u> |
| Budgeted Growth | None | CE & New Programs |
| Contact Hour Variance to Budget | -3% | |
| | -\$2M more Exempt | |

2. Budget Distributions are subsequently performed by the colleges and district budget officers at the organizational and account level. Approved full-time employee positions are loaded into the Human Resource system (Banner), and non-labor allocations are loaded into the Finance system (Banner), balancing to the total authorized expense budget for each college and district department. Also included in the

Supplemental section of this document is summary data of the Budget by Functional Category and the associated departments within those functional categories, summary staffing by functional category and type, and detailed allocations for operational departments. The following tables display the fully-allocated expense budget, including all District Support Operations (DSO) direct and indirect costs.



| | SAC | SPC | PAC | NVC | NLC | General Inst. | Total |
|--------------------------------------|------|------|------|------|------|---------------|-------|
| College Workload Alloc | 67.4 | 39.7 | 27.2 | 40.7 | 16.9 | 30.9 | 268.7 |
| Building Maintenance | 1.3 | 1.0 | 0.8 | 1.0 | 0.7 | | 6.3 |
| Utilities | 2.6 | 1.6 | 1.3 | 1.1 | 1.0 | | 8.0 |
| Preventive Maintenance | 2.8 | 1.6 | 2.2 | 0.5 | 0.5 | | 14.4 |
| Housekeeping | 1.7 | 1.6 | 0.8 | 1.0 | 1.0 | | 6.9 |
| Groundskeeping | 0.2 | 0.1 | 0.3 | 0.5 | 0.1 | | 1.4 |
| Bursar | 0.3 | 0.1 | 0.2 | 0.2 | 0.1 | | 1.0 |
| Student Financial Aid (SFA) | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | | 3.9 |
| Student Contact Center | 0.6 | 0.4 | 0.2 | 0.2 | 0.1 | | 1.6 |
| Public Safety | 0.7 | 0.5 | 0.2 | 0.2 | 0.1 | | 1.9 |
| Center for Student Information (CSI) | 0.8 | 0.5 | 0.2 | 0.2 | 0.1 | | 1.9 |
| Interpreter and Immunization | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | | 0.2 |
| Emergency Mgmt Initiatives | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | | 0.9 |
| DSO Direct Support | 11.5 | 8.1 | 6.6 | 5.3 | 4.0 | - | 48.4 |
| Budget w/ Direct Support | 78.9 | 47.7 | 33.8 | 46.0 | 20.9 | 30.9 | 317.1 |
| DSO indirect Support | 20.5 | 12.4 | 8.8 | 11.9 | 5.4 | | |
| Budget - Fully Allocated | 99.4 | 60.1 | 42.6 | 57.9 | 26.3 | 30.9 | 317.1 |

The Budget as a Financial Plan

The Financial Information section provides detailed information relating to both revenues and expenses. Each section contains both summary and detailed information by revenue source and projected expenditures. The revenue section includes information related to state appropriations and associated contact hour data and ad-valorem taxes and tax rates. The Fund Balance information is also available in this section. The expenditure section includes summaries by functional categories; summary and comparison data by type; and mandatory and contractual services such as debt service, utilities and insurance. A preventive maintenance schedule along with the capital improvement projects (CIP) funded with maintenance tax notes and revenue bonds can also be found in this section. The Debt Service section speaks to the status of the maintenance tax notes and revenue bonds. The Supplemental Information section contains salary schedules.

The Budget as a Communications Device

The budget document is designed to fully communicate the financial position of Alamo Colleges while serving as the foundation for the Alamo College’s allocation of resources toward fulfilling the mission of the institution. This Budget Document includes summary information in text, tables, charts, and graphs for easier interpretation of the data. In addition to this guide, a table of contents provides a listing of the various topics in the budget document and a glossary provides an explanation of key concepts and terminology.

PROFILE

Snapshot

The Alamo Community College District (Alamo Colleges, District) was established as a public community college through a public election in 1945. The District operates as a political subdivision under the laws of the State of Texas. The Alamo Colleges' service area includes Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Kerr and Wilson counties. The Alamo Colleges is governed by a nine-member Board of Trustees elected for staggered six-year terms in single member districts within Bexar County. The Chancellor, the District's chief executive officer, guides and implements the programs and policies of the Alamo Colleges.

In April 2009, the Board of Trustees approved a new logo and name change to Alamo Colleges in an effort to increase public awareness of the institution's full scope of services and its diverse, high quality educational programming. The legal name remains the Alamo Community College District.



The Alamo Colleges consists of five colleges strategically located throughout its service area. It is a two-year, comprehensive public community college that provides programs toward an Associate of Arts, an Associate of Science and an Associate of Applied Science. These degrees transfer to four-year colleges and universities. In addition, the Alamo Colleges offers certificates of completion in a variety of technical and occupational fields. Numerous services are available to students at each of the colleges, including but not limited to, counseling, computer labs, tutoring, financial aid services, services for the disabled, developmental instruction, veteran's services, and job placement.

The Alamo Colleges includes two Hispanic-Serving Institutions, and the nation's only institution that is both a Historically Black College and a Hispanic-Serving Institution, is the nation's third largest producer of Hispanic nurses, and is one of Texas' largest provider of online post-secondary education. A vibrant international program brings Central American and other teachers to San Antonio for advanced education while affording students and faculty the opportunity to travel to all regions of the world.

The Colleges

- St. Philip's College (established 1898)
- San Antonio College (established 1925)
- Palo Alto College (established 1985)
- Northwest Vista College (established 1995)
- Northeast Lakeview College (established 2007)

Off-Campus Sites

The Alamo Colleges also maintains several off-campus sites in an effort to better serve the residents of Bexar County and those located within the surrounding service area.

- St. Philip's College Southwest Campus
- Workforce Center of Excellence
- St. Philip's College Military Base Locations
- Palo Alto College Off-Campus Locations
- Northwest Vista College at Data Point
- Central Texas Technology Center, New Braunfels, TX
- Alamo Colleges Community Education Centers
- Westside Workforce Education and Training Center

- Greater Kerrville - Alamo Colleges Center
- First Responders Academy(FRA), Von Ormy, TX
- Alamo University Center

Northwest Vista College, Palo Alto College, St. Philip's College and San Antonio College are accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate degree programs and Northeast Lakeview College is rigorously and diligently pursuing accreditation. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097 or call 404-679-4500 for questions about the accreditation of the Alamo Colleges.

Economic Conditions and Outlook

The Alamo Colleges have been an integral part of the Greater San Antonio community for more than 100 years, contributing significantly to the economic and social well-being of those who share this community with Alamo Colleges. It is highly regarded by the local business community for the quality of its workforce training and the success of its graduates. In the economic arena, a sizable 80% of its students stay in the region after they leave college and contribute positively to the local economy. The current and past cumulative effect by Alamo Colleges represents \$1.5 billion in additional regional income due to students' higher earnings and the resulting increased productivity of businesses. Higher earnings expand the tax base and potentially reduce the tax burden of local property owners.

Factors Having Probable Future Financial Significance

Alamo Colleges' economic condition is influenced by the economic positions of the State of Texas, County of Bexar and surrounding counties and the City of San Antonio, and is fortunate to have a robust local and State economy.

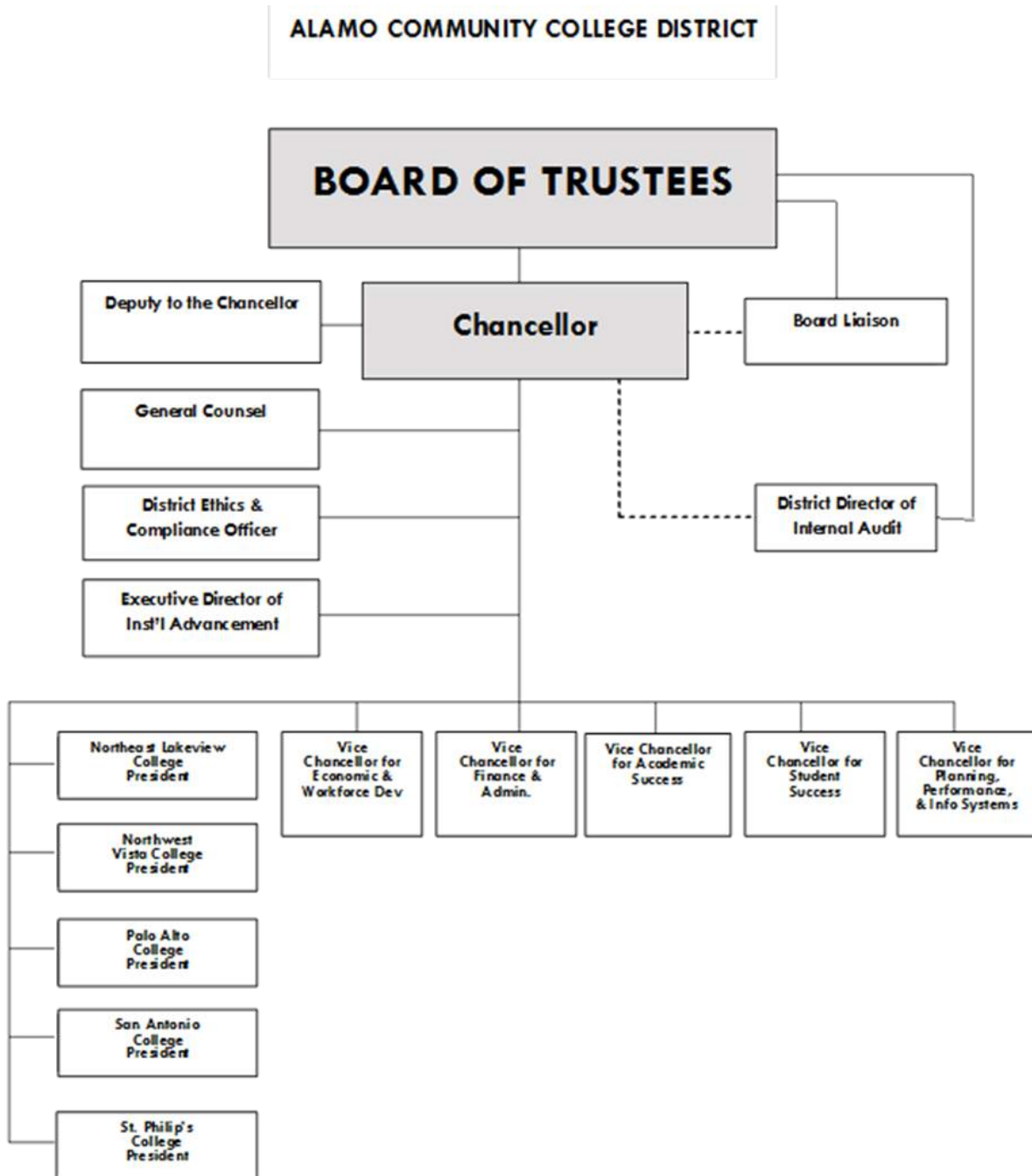
San Antonio's unemployment rate is less than the Texas and U.S. rates. For August 2014, the U.S. Bureau of Labor Statistics reported the national unemployment rate at 6.1%, the Texas unemployment rate at 5.3% and the San Antonio rate at 5.2%. The Texas economy continues to fare better than those of many other states, and the San Antonio economy is one of the strongest in the state.

Growing city and expanding San Antonio economy. According to San Antonio Economic Development Foundation, the population of the area is over 1.3 million with an average household income of \$61,635. It encompasses 467 square miles geographically within Bexar County. San Antonio is the seventh largest municipality in the United States and the second largest city in Texas. The San Antonio population was 1,327,606 per the 2010 Census and has a projected population growth of 11.97% from 2010 - 2018. According to Forbes 2014 Lists, San Antonio is ranked 8th in job growth with college attainment of 26.5% and is the 16th on the Best Places for Business and Careers list.

San Antonio continues to move forward. This growth and transformation is reliant upon the innovative and dedicated workforce that is in San Antonio. San Antonio has maintained a positive business environment that continues to attract talented workers from near and far and has helped it achieve the 2014 recognition from Forbes as one of the Best Places for Business and Careers. San Antonio has a diversified economic base (military, oil and gas, health care, IT, tourism industry) which does not experience the wide swings of the business cycle much of the rest of the country experiences. The challenge over the longer term will be to educate and train the workforce of the future, through individual workforce development programs such as the Toyota Advanced Manufacturing Technician Program at Alamo Colleges.

Additional regional and demographic data is in the Statistical Section in the Appendices. For more information about Alamo Colleges, visit the web site at <http://www.alamo.edu>.

Organizational Chart



Division Descriptions

Office of the Chancellor

The Chancellor is the principal administrative official responsible for the direction of all operations of the District. Specific responsibilities include, but are not limited to, serving as chief executive officer of the Alamo Colleges, implementing the policies of the Board and assuming overall responsibility for District programs and services, including administration, organization, personnel, education and instruction, student services, and business services.

College Presidents

Each of the five college presidents serves as the chief executive officer of their respective college. The Presidents are primarily responsible for the daily administration and operation of the college, and for interpreting policies and procedures to ensure compliance with the Alamo Colleges and other legal requirements.

Vice Chancellor for Academic Success

The Vice Chancellor for Academic Success is primarily responsible for leading the district-wide academic/instructional efforts of the Alamo Colleges. The Vice Chancellor provides leadership in implementing Board policy and cross-college operational procedures for academic success and establishes district-wide academic/instructional goals, objectives and priorities within the Strategic Plan. In addition, the Vice Chancellor leads and guides the development and implementation of cross-college programs and services to accomplish these goals and objectives and leads district-wide efforts to achieve academic/instructional targets, benchmarks and outcomes.

Vice Chancellor for Finance and Administration

The Vice Chancellor for Finance and Administration is responsible for managing the operational and financial areas of the institution, including the maintenance of facilities, general accounting, treasury, purchasing, budgeting, financial reporting, audit support, grants/contracts, student financial services, business services, contact center, workplace safety, risk management, public safety, and human resources. Master facility planning, including purchasing property, renovation and new construction is also coordinated through this division.

Vice Chancellor for Planning, Performance and Information Systems

The Vice Chancellor for Planning, Performance and Information Systems is responsible for overseeing the planning, institutional research, and information technology service functions of the institution. The Vice Chancellor also manages the areas of information technology infrastructure and architecture, enterprise wide applications and implementations, database management, data center operations, software development, network services, information security, client support, applications support, telecommunications, and on-line learning.

Vice Chancellor for Student Success

The Vice Chancellor for Student Success coordinates with the five district colleges, Northeast Lakeview College, Northwest Vista College, Palo Alto College, San Antonio College, and St. Philip's College, to ensure the delivery of comprehensive student services district-wide including back office admissions support (via the Center for Student Information). Programs and services to assist students in reaching their academic goals are coordinated by the following offices: Student Leadership Institute, Military Education, and the Mobile GO Center.

Vice Chancellor for Economic and Workforce Development

The Vice Chancellor for Economic and Workforce Development is responsible for overseeing the planning, development and implementation of programs relating to continuing professional education, workforce training,

basic skills instruction, and additional programs in response to the non-traditional educational needs of the community.

College Departments

Each one of the five colleges within Alamo Colleges has an Office of the President. Under each Office of the President, there is a Vice President of College Services, Vice President of Student Success, and Vice President of Academic Success.

The College President serves as the chief executive officer of the college and community advocate for the college. The Office of the President establishes criteria for program effectiveness and institutional effectiveness. This position serves as liaison between the college and other colleges, universities, and school districts. The President also serves as the ultimate budget control arbiter within the college.

The Vice President of College Services provides leadership to the college administrative services. This position oversees the alignment of budget and coordinates with District Support Services in areas such as finance, human resources, institutional effectiveness and planning, facilities development and support, and information technology striving to achieve the Alamo Colleges' overall goal of student success.

The Vice President of Student Success is the chief student affairs officer of the college and is directly responsible for admissions, advising, assessment center, and student discipline; and coordinates with DSO for business office, student financial aid (SFA), center for student information (CSI), and call center services on their campus.

The Vice President of Academic Success has the oversight of all credit and continuing education instructional programs and supervises the administration of the library, academic support center, distance education, and the instructional innovation center.

The following is a list of many of the academic services offered at the colleges:

| | | |
|-------------------------|---------------------------|----------------------------------|
| Academic Boot Camp | Accuplacer/THEA Book Loan | Bookstore |
| Calculator Loans | Career Services | Counseling and Advising Services |
| Degree Programs | Disability Services | Distance Learning |
| Early Alert Program | English Lab | First Year Experience Center |
| Fresh Start | Fresh-X Program | Honors Program |
| Laptop Loans | Library | MathWorld |
| New Student Orientation | Phi Theta Kappa | Reading Lab |
| Scholarships | Simulation Lab | Student Engagement Grant |
| Textbook Loans | Transcript Requests | Student Learning Assist. Center |
| Tutoring | Writing Center | |

The following is a list of testing services offered at the colleges:

| | | |
|--------------------------|---------------------|--------------------|
| Accuplacer Practice Test | “Bypass” Assessment | GED Testing Center |
| Testing Center | THEA Practice Test | |

Strategic Plan 2012-2015

The Strategic Plan is the driver for accomplishing the institutional mission. The mission sets forth the long-term direction for the Alamo Colleges. This direction and the strategic objectives are determined collaboratively by the Board of Trustees, the Chancellor, the College Presidents and the Vice Chancellors. Annual operational plans, based on the strategic plan, identify measurable performance objectives for accomplishment of the strategic plan goals and strategies. The defined institutional goals are driven by the following strategic objectives:

- **Strategic Objective I: Student Success**

Provide academic and student support and align labor market-based pathways with a focus on Achieving the Dream to achieve student completion.

- **Strategic Objective II: Leadership**

Provide opportunities for Alamo Colleges students and employees to develop as principle-centered leaders.

- **Strategic Objective III: Performance Excellence**

Continuously improve our employee, financial, technological, physical and other capacities with focus on effectiveness, efficiency, and agility.

Vision

The Alamo Colleges will be the best in the nation in Student Success and Performance Excellence.

Mission

Empowering our diverse communities for success.

Values

The members of Alamo Colleges are committed to building individual and collective character through the following set of shared values in order to fulfill our mission and vision.

The Alamo Colleges Shared Values are:

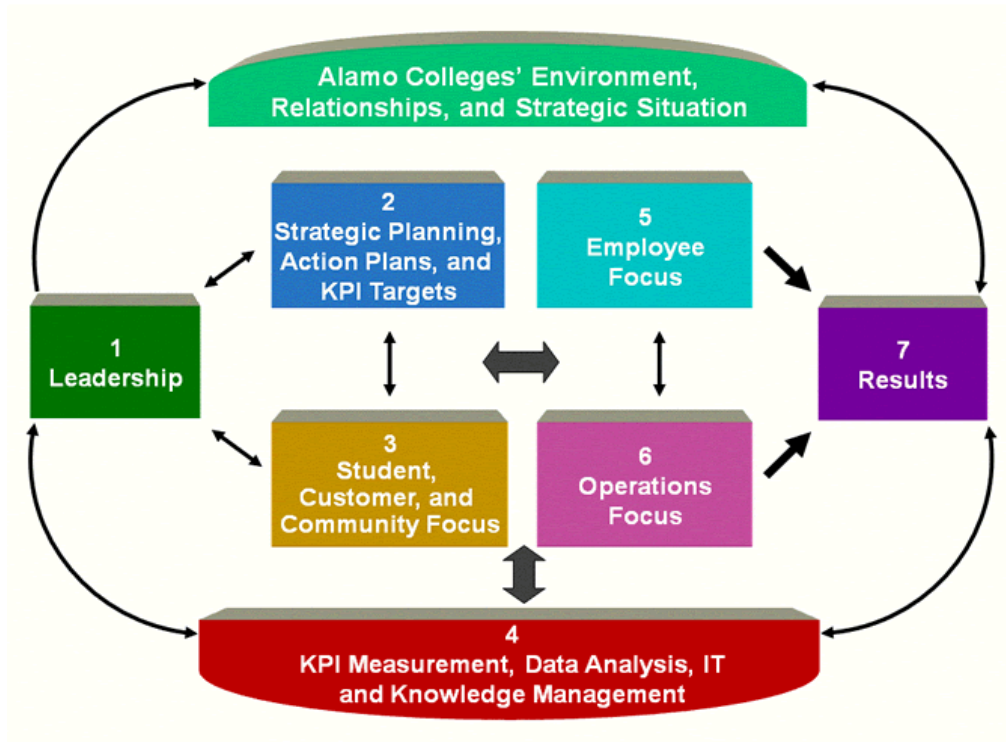
- **Students First**
- **Respect for All**
- **Community-engaged**
- **Collaboration**
- **Can Do Spirit**
- **Data-informed**

The Alamo Way

Based on Baldrige Criteria, Strategic Goals, and Four Drivers

The Alamo Colleges use the Baldrige Criteria for Performance Excellence as an organizational self-assessment and self-improvement framework to increase efficiency, operate effectively, and be accountable to all stakeholders. The Alamo Colleges educational and performance philosophy based on doing things the Baldrige way (Policy B.9.1) is called The Alamo Way: Always Inspire, Always Improve.

STRATEGIC PLAN GOALS AND STRATEGIES



Strategic Objective I: Student Success

Provide academic and student support and align labor market-based pathways with a focus on Achieving the Dream to achieve student completion.

Goal A. Leverage and strengthen engagement with P-12 partners to improve the college readiness and transition of students from high school to college and to work/careers.

Goal B. Increase the overall student performance by closing performance gaps between ethnic/racial, gender and socioeconomic groups.

Goal C. Deploy and improve the MyMAP student experience to integrate advising, support and academic progress.

Goal D. Provide an aligned, comprehensive approach to accelerate the completion of required AlamoPREP and AlamoREADY to accelerate students' progress toward their academic and career goals.

Goal E. Define, align, assess, and improve student learning outcomes/ competencies for all academic and workforce programs.

Goal F. Organize and deploy the Alamo INSTITUTES to align our instructional system to labor market demand and career pathways.

Goal G. Increase performance (retention, graduation, transfer, and job placement) of all students to exceed the state and national average levels.

Strategic Objective II: Leadership

Provide opportunities for Alamo Colleges students and employees to develop as principle-centered leaders.

Goal A. Incorporate personal and social responsibility, global citizenship, critical thinking, and life-long learning as the framework of principle-centered leadership into the culture and curriculum of the Alamo Colleges.

Goal B. Promote data informed innovation, intelligent risk taking, and entrepreneurship with a focus on action, value, and the future.

Goal C. Build and foster a system that allows us to model two-way internal communication with students and employees to improve collaboration, teamwork, and build trust to promote leadership.

Strategic Objective III: Performance Excellence

Continuously improve our employee, financial, technological, physical and other capacities with focus on effectiveness, efficiency, and agility.

Goal A. Deploy to scale performance excellence (Baldrige) approaches to ensure organizational sustainability through use of data, continuous improvement, and efficient and effective work systems.

Goal B. Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high performance teams.

Goal C. Ensure sound financial management with emphasis on cost containment.

Goal D. Innovate and maximize technology to support student and employee success.

Goal E. Develop environmental sustainability initiatives and processes.

Goal F. Improve partnerships and alliances by two-way communication with external communities.

Key Performance Indicators

The Strategic Planning category of the Baldrige Criteria for Performance Excellence examines how an organization develops strategies/goals/objectives, how the chosen objectives and action plans are deployed and adapted, and how progress is measured.

At the Alamo Colleges, the Strategic Planning and Performance Excellence (SPPE) department tracks over 200+ key performance indicators (KPIs) and measures as integral components of action plans and as basic comparison elements when evaluating and projecting college performance.




Monitoring reports are produced regularly for Board, senior leadership and staff review to ensure the Alamo Colleges is on track to meet or exceed the benchmarks. Annual Budgets are allocated by the Presidents to activities which will produce the best results. The following pages provide a look at the executive summary of Alamo Colleges Benchmarks and Key Performance Indicators.

For a complete list of reports on KPIs, visit the web site <http://www.alamo.edu/district/planning/key-performance>.

Alamo Colleges Benchmarks How the Alamo Colleges Measure Up




This document shows for selected KPI measures how the Alamo Colleges measure up to the other very large community colleges (VLCC) of Texas which the Alamo Colleges use as peer institutions for benchmarking purposes. Where available, state and national averages are included for comparison.

The color-code system employed is as follows:

-  Green denotes performance equal to or above the Texas VLCC average.
-  Yellow denotes performance below the Texas VLCC average.
-  No color denotes that a state benchmark for the measure is unavailable.

Note: For CCSSE data, the Texas state average is the benchmark.

In addition, arrows indicate longitudinal change in performance at Alamo Colleges:

-  Denotes an increase in performance of at least 0.5% from previous period.
-  Denotes a decrease in performance of at least 0.5% from previous period.
-  Denotes a minor change (within 0.5%) in performance from previous period.

This process helps the colleges determine their own annual performance targets. College performance results and targets are systematically compared for the production of performance scorecards. This contributes to improve performance and advance performance management, transparency, and accountability at the Alamo Colleges.

As of September 2014

Alamo Colleges Benchmarks

Executive Summary

Driver 1. Recruitment

| KPI Measure | Benchmark | Alamo Colleges Performance | Change from Previous |
|---|---|----------------------------|----------------------|
| 10. Participation rate in service area (Fall 2013 data) | State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2% | 3.7% | |
| 11. Fall credit student headcount by college of attendance (Fall 2012-Fall 2013 change) | AC baseline (Fall 2006 to Fall 2007 change) = 16% | -0.8% | |
| 12. Fall credit student headcount by college of registration (Fall 2013 data) | VLCC average = 46,991 VLCC & State Best Dallas = 64,557 National (Maricopa, Fall 2011) = 41,425 Dual Credit = 8,700 No-n-Dual Credit = 50,157 | 58,894 | |

Driver 2. Retention

| KPI Measure | Benchmark | Alamo Colleges Performance | Change from Previous |
|---|--|----------------------------|----------------------|
| 36. Student Engagement - Support for learners (Spring 2013) | State average = 52.1 State Best = 59.6 (South Texas) National average = 50.0 | 51.2 | |
| 37. Student Engagement - Active & collaborative learning (Spring 2013) | State average = 49.2 State Best = 60.3 (Frank Phillips) National average = 50.0 | 49.9 | |
| 38. Student Engagement - Student effort (Spring 2013) | State average = 48.8 State Best = 53.8 (El Paso) National average = 50.0 | 48.7 | |
| 39. Student Engagement - Academic challenge (Spring 2013) | State average = 48.5 State Best = 54.3 (Del Mar) National average = 50.0 | 47.7 | |
| 40. Student Engagement - Student-faculty interaction (Spring 2013) | State average = 48.8 State Best = 59.0 (Frank Phillips) National average = 50.0 | 49.0 | |
| 56. Course completion rate (Fall 2013, based on grade distribution) | AC baseline (Fall 2006) = 80.2% Dual Credit = 96.9% No-n-Dual Credit = 89.5% | 90.9% | |
| 60. FT FTIC Fall 2012-to-Fall 2013 persistence rate (Cohort = 3,548) | State & VLCC best (LoneStar Cy-Fair) = 68.7% VLCC Average = 58.1% Statewide = 53.9% National (Northern Virginia, Fall 2011) = 69.0% AC developmental education = 50.8% | 62.8% | |
| 62. PT FTIC Fall 2012-to-Fall 2013 persistence rate (Cohort = 4,731) | AC baseline (Fall 2006 to Fall 2007) = 46.3% | 51.4% | |
| 67. Productive grade rate (Fall 2013; success rate based on grade distribution) | AC baseline (Fall 2006) = 67.3% | 77.9% | |

| Driver 3. Completion | | | |
|--|---|----------------------------|----------------------|
| KPI Measure | Benchmark | Alamo Colleges Performance | Change from Previous |
| 90. Number of degrees and certificates awarded (FY 2013) | VLCC best (Dallas) = 8,730 VLCC average = 5,16 National (Maricopa, 2011) = 22,294 | 6,371 | ↑ |
| 94. FT 3-year graduation rate by FTIC 2010 cohort | VLCC best (South Texas) = 18.6% VLCC average = 11.7% State average = 13.9% State best (Western Texas) = 34.7% National (Maricopa, 2007 cohort) = 19.5% AC developmental education = 5.4% | 9.4 | ↑ |
| 95. PT 3-year graduation rate by FTIC 2010 cohort | | 5.4 | ↔ |
| 96. FT 4-year graduation rate by FTIC 2009 cohort (Cohort = 4,808) | VLCC best (San Jacinto) = 24.2% VLCC average = 15.9% State average = 17.7% State best (Clarendon) = 34.2% National (Maricopa, 2007 cohort) = 23.4% AC developmental education = 9.1% | 12.4 | ↓ |
| 97. PT 4-year graduation rate by FTIC 2009 cohort (Cohort = 4,254) | | 8.9 | ↔ |
| 98. FT 6-year graduation rate by FTIC 2007 cohort (Cohort = 4,265) | VLCC best (South Texas) = 23.7% VLCC average = 15.3% State average = 16.8% State best (Victoria) = 36.2% | 13.9 | ↓ |
| 99. PT 6-year graduation rate by FTIC 2007 cohort (Cohort = 2,847) | | 12.2 | ↓ |
| 100. % of Fall FTIC students who transferred to a senior institution (FY 2013) | VLCC Best (Collin) = 32.1% VLCC Average = 25.4% Statewide = 26.0% State best (Western Texas) = 44.8% | 20.5% | ↑ |

| Driver 4. Clusters | | | |
|--|---|----------------------------|----------------------|
| KPI Measure | Benchmark | Alamo Colleges Performance | Change from Previous |
| 114. % of Academic students employed within six months of graduation (FY 2011) | VLCC & State best (PAC) = 55.5% VLCC average = 36.6% State average = 36.2% | 46.2% | |
| 115. % of technical students employed within six months of graduation (FY 2011) | VLCC best (El Centro - DCCCD) = 83.0% VLCC average = 73.7% State average = 75.7% State Best (Vemon) = 90.4% | 77.1% | |
| Other (Operations) | | | |
| KPI Measure | Benchmark | Alamo Colleges Performance | Change from Previous |
| 132. Average class size (Fall 2013) | VLCC Range = 15 - 25 Alamo Colleges target = 25 | 23.4 | |

VLCC = Very Large Community Colleges (Alamo, Austin, Collin, Dallas, El Paso, Houston, Lone Star, San Jacinto, South Texas, Tarrant)
*Preliminary data.

Alamo Colleges Benchmarks and Trends

Selected KPIs and KPI Measures by Strategic Driver

| Driver 1. Recruitment | | | | | | | | | |
|-----------------------|---|---|-------|-----------|-----------|-----------|-----------|-----------|--------|
| KPI | KPI Measure | Benchmark | | Fall 2009 | Fall 2010 | Fall 2011 | Fall 2012 | Fall 2013 | Change |
| Market Penetration | 10 Participation rate in service area (Fall term) | State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2% | Alamo | 4.6% | 4.6% | 4.4% | 3.9% | 3.7% | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Student Enrollment | 11 Fall credit student headcount by college of attendance | AC baseline (Fall 2006 to Fall 2007 change) = 16% | Alamo | 60,265 | 63,341 | 63,682 | 59,835 | 59,457 | |
| | | | SAC | 22,010 | 22,056 | 21,939 | 19,640 | 19,428 | |
| | | | SPC | 10,280 | 10,828 | 10,710 | 10,313 | 10,238 | |
| | | | PAC | 8,335 | 8,965 | 9,163 | 8,568 | 8,427 | |
| | | | NVC | 14,587 | 15,921 | 16,067 | 15,992 | 15,965 | |
| | | | NLC | 5,053 | 5,571 | 5,729 | 5,322 | 5,399 | |
| Student Enrollment | 12 Fall credit student headcount by college of registration | VLCC average = 46,691 VLCC & State Best Dallas = 64,557 National (Maricopa, Fall 2011) = 141,425 Dual Credit = 8,700 Non-Dual Credit = 50,157 | Alamo | 58,638 | 62,295 | 62,517 | 58,857 | 58,894 | |
| | | | SAC | 24,135 | 25,269 | 25,567 | 23,134 | 23,004 | |
| | | | SPC | 11,008 | 10,828 | 10,710 | 10,313 | 10,238 | |
| | | | PAC | 8,335 | 8,965 | 9,163 | 8,568 | 8,427 | |
| | | | NVC | 14,587 | 15,921 | 16,067 | 15,992 | 15,965 | |
| | | | NLC | 573 | 1,312 | 1,010 | 850 | 1,260 | |

VLCC = Very Large Community Colleges (Alamo, Austin, Collin, Dallas, El Paso, Houston, Lone Star, San Jacinto, South Texas, Tarrant)

*Preliminary data.

Source: THECB Accountability System, THECB PREP Online, CBM Reports, AC Data Warehouse, IRES Program Review.

| Driver 2. Retention | | | | | | | | | | |
|---------------------|-------------|--|---|-------|------------------------|------------------------|------------------------|------------------------|------------------------|--------|
| KPI | KPI Measure | | Benchmark | | Spring 2005 | Spring 2007 | Spring 2009 | Spring 2011 | Spring 2013 | Change |
| Student Engagement | 36 | Student Engagement - Support for learners | State average = 52.1 State Best = 59.6 (South Texas) National average = 50.0 | Alamo | 52.7 | 53.9 | 52.6 | 51.9 | 51.2 | ↑ |
| | | | | SAC | 49.5 | 51.4 | 52.2 | 48.9 | 52.2 | ↑ |
| | | | | SPC | 56.6 | 57.3 | 54.8 | 54.8 | 54.5 | ↔ |
| | | | | PAC | 54.5 | 54.6 | 54.0 | 53.2 | 53.9 | ↑ |
| | | | | NVC | 50.0 | 52.3 | 53.6 | 55.2 | 49.4 | ↓ |
| | | | | NLC | NA | NA | 48.5 | 47.2 | 46 | ↓ |
| Student Engagement | 37 | Student Engagement - Active & collaborative learning | State average = 49.2 State Best = 60.3 (Frank Philips) National average = 50.0 | Alamo | 52.5 | 51.6 | 53.6 | 50.3 | 49.9 | ↔ |
| | | | | SAC | 46.1 | 47.2 | 49.9 | 47.4 | 49.4 | ↑ |
| | | | | SPC | 52.5 | 51.1 | 51.3 | 48.3 | 48.6 | ↔ |
| | | | | PAC | 50.6 | 49.7 | 55.8 | 48.9 | 49.4 | ↔ |
| | | | | NVC | 60.6 | 58.4 | 61.1 | 59.4 | 54.2 | ↓ |
| | | | | NLC | NA | NA | 49.8 | 47.6 | 48 | ↔ |
| Student Engagement | 38 | Student Engagement - Student effort | State average = 48.8 State Best = 53.8 (El Paso) National average = 50.0 | Alamo | 52.3 | 50.8 | 51.0 | 50.1 | 48.7 | ↓ |
| | | | | SAC | 49.0 | 48.0 | 48.1 | 48.3 | 49.7 | ↑ |
| | | | | SPC | 51.1 | 48.2 | 52.5 | 54.4 | 50.4 | ↑ |
| | | | | PAC | 54.4 | 52.9 | 52.6 | 49 | 49.3 | ↔ |
| | | | | NVC | 54.7 | 54.2 | 55.4 | 53.1 | 48.2 | ↓ |
| | | | | NLC | NA | NA | 46.6 | 45.9 | 46 | ↔ |
| Student Engagement | 39 | Student Engagement - Academic challenge | State average = 48.5 State Best = 54.3 (Del Mar) National average = 50.0 | Alamo | 50.8 | 49.8 | 50.9 | 49.8 | 47.7 | ↓ |
| | | | | SAC | 49.9 | 50.4 | 50.5 | 50.1 | 48.9 | ↓ |
| | | | | SPC | 52.3 | 51.6 | 50.3 | 51.3 | 49.5 | ↓ |
| | | | | PAC | 51.1 | 48.3 | 52.3 | 48.7 | 46.7 | ↓ |
| | | | | NVC | 49.7 | 48.8 | 52.2 | 52.4 | 48 | ↓ |
| | | | | NLC | NA | NA | 49.2 | 46.5 | 45.3 | ↓ |
| Student Engagement | 40 | Student Engagement - Student-faculty interaction | State average = 48.8 State Best = 59.0 (Frank Philips) National average = 50.0 | Alamo | 49.7 | 50.7 | 50.6 | 49.0 | 49.0 | ↔ |
| | | | | SAC | 45.3 | 48.0 | 48.0 | 48.5 | 50.0 | ↑ |
| | | | | SPC | 50.1 | 49.4 | 50.5 | 48.8 | 48.4 | ↔ |
| | | | | PAC | 53.0 | 51.8 | 53.2 | 48.4 | 50.1 | ↑ |
| | | | | NVC | 50.4 | 53.5 | 52.5 | 53.3 | 49.4 | ↓ |
| | | | | NLC | NA | NA | 49.0 | 46.1 | 47.3 | ↑ |
| Student Progress | 56 | Course completion rate (based on grade distribution) | AC baseline (Fall 2006) = 80.2 % Dual Credit = 96.9% Non-Dual Credit = 89.5% | | Fall 2009 | Fall 2010 | Fall 2011 | Fall 2012 | Fall 2013 | Change |
| | | | | Alamo | 86.8% | 86.9% | 89.3% | 90.1% | 90.9% | ↔ |
| | | | | SAC | 83.4% | 84.2% | 86.9% | 87.8% | 88.8% | ↑ |
| | | | | SPC | 86.3% | 85.8% | 90.4% | 91.7% | 93.0% | ↔ |
| | | | | PAC | 88.4% | 86.7% | 89.7% | 89.8% | 90.0% | ↓ |
| | | | | NVC | 90.1% | 90.4% | 91.0% | 91.2% | 92.2% | ↔ |
| NLC | 90.4% | 90.4% | 91.2% | 92.1% | 92.5% | ↔ | | | | |
| Student Progress | 60 | FT FTIC Fall-to-Fall persistence rate (Cohort = 3,548) | State & VLCC best (Lone Star Cy-Fair) = 68.7% VLCC Average = 58.2% Statewide = 53.9% National (Northern Virginia, Fall 2011) = 69.0% AC developmental education 50.8% | | Fall 2008 to Fall 2009 | Fall 2009 to Fall 2010 | Fall 2010 to Fall 2011 | Fall 2011 to Fall 2012 | Fall 2012 to Fall 2013 | Change |
| | | | | Alamo | 62.6% | 61.1% | 58.6% | 59.7% | 62.8% | ↑ |
| | | | | SAC | 58.4% | 57.0% | 57.6% | 54.6% | 58.4% | ↑ |
| | | | | SPC | 51.2% | 42.0% | 41.6% | 49.8% | 49.9% | ↔ |
| | | | | PAC | 58.1% | 54.9% | 56.8% | 54.7% | 59.2% | ↑ |
| | | | | NVC | 72.2% | 68.7% | 62.3% | 64.8% | 62.6% | ↓ |
| NLC | 35.7% | 40.6% | 18.2% | 27.6% | 35.6% | ↑ | | | | |

| | | | | | | | | | | |
|------------------|-------|--|--|-------|-----------|-----------|-----------|-----------|-----------|--------|
| Student Progress | 62 | PT FTIC Fall-to-Fall persistence rate (Cohort = 4,731) | AC baseline (Fall 2006 to Fall 2007) = 46.3% | Alamo | 49.5% | 50.1% | 47.3% | 47.8% | 51.4% | ↑ |
| | | | | SAC | 43.9% | 43.5% | 42.6% | 39.7% | 43.2% | ↑ |
| | | | | SPC | 38.5% | 36.8% | 30.9% | 36.3% | 32.8% | ↓ |
| | | | | PAC | 42.5% | 42.5% | 38.4% | 38.7% | 41.6% | ↑ |
| | | | | NVC | 55.0% | 54.4% | 46.4% | 49.7% | 51.4% | ↑ |
| | | | | NLC | 31.8% | 27.4% | 19.4% | 18.0% | 18.9% | ↑ |
| Student Progress | 67 | Productive grade rate (success rate based on grade distribution) | AC baseline (Fall 2006) = 67.3% | | Fall 2009 | Fall 2010 | Fall 2011 | Fall 2012 | Fall 2013 | Change |
| | | | | Alamo | 71.0% | 72.6% | 74.5% | 77.0% | 77.9% | ↓ |
| | | | | SAC | 66.4% | 68.9% | 72.0% | 74.8% | 75.4% | ↓ |
| | | | | SPC | 72.5% | 71.4% | 75.2% | 77.4% | 80.5% | ↑ |
| | | | | PAC | 69.8% | 72.7% | 75.3% | 76.8% | 76.3% | ↓ |
| | | | | NVC | 76.9% | 77.7% | 77.5% | 78.7% | 79.8% | ↓ |
| NLC | 73.7% | 73.7% | 73.1% | 78.7% | 78.4% | ↔ | | | | |

*Preliminary data.

| Driver 3. Completion | | | | | | | | | | |
|----------------------|-------------|---|---|---------|------------------|------------------|------------------|------------------|------------------|--------|
| KPI | KPI Measure | Benchmark | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | Change | |
| Graduation | 90 | Number of degrees and certificates awarded | VLCC best (Dallas) = 8,730 VLCC average = 5,115 National (Maricopa, 2011) = 22,294 | Alamo | 4,660 | 6,016 | 5,509 | 6,271 | 6,371 | ↑ |
| | | | | SAC | 1,836 | 1,995 | 1,870 | 2,533 | 2,495 | ↓ |
| | | | | SPC | 1,284 | 1,415 | 1,433 | 1,434 | 1,416 | ↔ |
| | | | | PAC | 712 | 1,309 | 1,063 | 938 | 1,007 | ↑ |
| | | | | NVC | 827 | 1,289 | 1,135 | 1,352 | 1,426 | ↑ |
| | | | | NLC | 1 | 8 | 8 | 14 | 27 | ↑ |
| Graduation | 94 | FT 3-year graduation rate by FTIC cohort | VLCC best (South Texas) = 18.6% VLCC average = 11.7% State average = 13.9% State best (Western Texas) = 34.7% National (Maricopa, 2007 cohort) = 19.5% AC developmental education = 5.4% | | Fall 2006 Cohort | Fall 2007 Cohort | Fall 2008 Cohort | Fall 2009 Cohort | Fall 2010 Cohort | Change |
| | | | | Alamo | 6.6% | 8.0% | 8.0% | 8.5% | 9.4% | ↑ |
| | | | | SAC | 3.8% | 5.1% | 5.9% | 6.5% | 8.0% | ↑ |
| | | | | SPC | 7.8% | 8.5% | 8.2% | 8.2% | 6.5% | ↓ |
| | | | | PAC | 8.4% | 8.7% | 9.3% | 8.9% | 13.3% | ↑ |
| | | | | NVC | 12.0% | 16.7% | 12.9% | 14.6% | 11.1% | ↓ |
| NLC | NA | 12.0% | 6.2% | 5.7% | 13.1% | ↑ | | | | |
| Graduation | 95 | PT 3-year graduation rate by FTIC cohort | | | Fall 2006 Cohort | Fall 2007 Cohort | Fall 2008 Cohort | Fall 2009 Cohort | Fall 2010 Cohort | Change |
| | | | | Alamo | 5.3% | 4.5% | 4.7% | 5.7% | 5.4% | ↔ |
| | | | | SAC | 4.1% | 2.1% | 2.0% | 3.0% | 4.3% | ↑ |
| | | | | SPC | 11.6% | 10.8% | 10.9% | 10.3% | 10.8% | ↔ |
| | | | | PAC | 3.2% | 3.2% | 2.2% | 3.7% | 4.9% | ↑ |
| | | | | NVC | 4.0% | 5.2% | 5.1% | 6.4% | 7.8% | ↑ |
| NLC | NA | 0.0% | 0.9% | 4.2% | 5.5% | ↑ | | | | |
| Graduation | 96 | FT 4-year graduation rate by FTIC cohort (Cohort = 4,808) | VLCC best (San Jacinto) = 24.2% VLCC average = 15.9% State average = 17.7% State best (Clarendon) = 34.2% National (Maricopa, 2007 cohort) = 23.4% AC developmental education = 9.1% | | Fall 2005 Cohort | Fall 2006 Cohort | Fall 2007 Cohort | Fall 2008 Cohort | Fall 2009 Cohort | Change |
| | | | | Alamo | 8.6% | 10.8% | 11.6% | 11.7% | 12.4% | ↑ |
| | | | | SAC | 5.4% | 7.6% | 8.2% | 10.2% | 9.6% | ↓ |
| | | | | SPC | 9.3% | 12.0% | 12.7% | 11.6% | 11.3% | ↔ |
| | | | | PAC | 10.0% | 12.7% | 11.6% | 11.2% | 13.6% | ↑ |
| | | | | NVC | 14.8% | 17.3% | 21.7% | 17.5% | 20.4% | ↑ |
| NLC | NA | NA | 20.0% | 6.3% | 13.3% | ↑ | | | | |
| Graduation | 97 | PT 4-year graduation rate by FTIC cohort (Cohort = 4,252) | | | Fall 2005 Cohort | Fall 2006 Cohort | Fall 2007 Cohort | Fall 2008 Cohort | Fall 2009 Cohort | Change |
| | | | | Alamo | 7.6% | 8.1% | 7.9% | 8.7% | 8.9% | ↔ |
| | | | | SAC | 2.9% | 5.8% | 4.6% | 4.9% | 6.3% | ↑ |
| | | | | SPC | 15.3% | 14.0% | 14.1% | 13.9% | 14.2% | ↔ |
| | | | | PAC | 5.8% | 5.9% | 5.9% | 4.6% | 6.7% | ↑ |
| | | | | NVC | 9.5% | 8.8% | 10.4% | 9.7% | 10.7% | ↑ |
| NLC | NA | NA | 3.4% | 4.7% | 6.3% | ↑ | | | | |

| Graduation | 98 | FT 6-year graduation rate by FTIC cohort (Cohort = 4,265) | VLCC best (South Texas) = 23.7% VLCC average = 15.3% State average = 16.8% State best (Victoria) = 36.2% | | Fall 2003 | Fall 2004 | Fall 2005 | Fall 2006 Cohort | Fall 2007 Cohort | Change |
|------------|-------|---|---|-------|-----------|-----------|-----------|------------------|------------------|--------|
| | | | | Alamo | 10.6% | 11.8% | 10.7% | 12.8% | 13.9% | ↑ |
| SAC | 7.7% | 8.1% | 8.2% | 10.3% | 12.0% | ↑ | | | | |
| SPC | 14.1% | 15.0% | 12.3% | 14.9% | 17.1% | ↑ | | | | |
| PAC | 11.0% | 13.8% | 11.2% | 13.7% | 10.9% | ↓ | | | | |
| NVC | 13.6% | 15.1% | 14.3% | 16.1% | 18.8% | ↑ | | | | |
| NLC | NA | NA | NA | NA | 32.0% | NA | | | | |

| Graduation | 99 | PT 6-year graduation rate by FTIC cohort (Cohort = 2,847) | | | Fall 2003 | Fall 2004 | Fall 2005 | Fall 2006 Cohort | Fall 2007 Cohort | Change |
|------------|-------|---|-------|-------|-----------|-----------|-----------|------------------|------------------|--------|
| | | | | Alamo | 9.9% | 9.2% | 11.6% | 13.7% | 12.2% | ↓ |
| SAC | 7.4% | 7.1% | 6.6% | 9.4% | 9.0% | ↔ | | | | |
| SPC | 12.3% | 10.6% | 19.1% | 16.5% | 16.8% | ↔ | | | | |
| PAC | 11.2% | 9.7% | 9.3% | 10.0% | 10.7% | ↑ | | | | |
| NVC | 11.1% | 12.6% | 15.2% | 14.3% | 15.3% | ↑ | | | | |
| NLC | NA | NA | NA | NA | 10.3% | NA | | | | |

| Transfer | 100 | % of Fall FTIC students who transferred to a senior institution in six years | VLCC Best (Collin) = 32.1% VLCC Average = 25.4% Statewide = 26.0% State best (Western Texas) = 44.8% | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | Change |
|----------|-------|--|---|-------|---------|---------|---------|---------|---------|--------|
| | | | | Alamo | 19.4% | 19.2% | 19.9% | 19.7% | 20.5% | ↑ |
| SAC | 19.7% | 19.8% | 21.5% | 19.0% | 18.5% | ↔ | | | | |
| SPC | 10.5% | 9.5% | 10.0% | 12.3% | 11.7% | ↓ | | | | |
| PAC | 18.9% | 18.4% | 15.9% | 18.6% | 19.0% | ↔ | | | | |
| NVC | 31.6% | 31.7% | 30.7% | 29.6% | 33.8% | ↑ | | | | |
| NLC | NA | NA | NA | NA | 35.6% | NA | | | | |

| Driver 4. Clusters | | | | | | | | | | |
|--------------------|-------------|--|---|-------|---------|---------|---------|---------|---------|--------|
| KPI | KPI Measure | | Benchmark | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | Change |
| Workforce Success | 114 | % of academic students employed within six months of graduation | VLCC & State best (PAC) = 55.5% VLCC average = 36.6% State average = 36.2% | Alamo | 22.3% | 45.9% | 44.0% | 48.1% | 46.2% | ↓ |
| | | | | SAC | 31.3% | 38.4% | 37.5% | 45.4% | 42.6% | ↓ |
| | | | | SPC | 29.0% | 43.8% | 43.2% | 46.8% | 44.1% | ↓ |
| | | | | PAC | 20.7% | 56.2% | 51.8% | 53.2% | 55.5% | ↓ |
| | | | | NVC | 21.6% | 33.8% | 38.4% | 42.4% | 38.9% | ↓ |
| | | | | NLC | NA | NA | 16.7% | 37.5% | 30.8% | ↓ |
| Workforce Success | 115 | % of technical students employed within six months of graduation | VLCC best (El Centro-DCCCD) = 83.0% VLCC average = 73.7% State average = 75.7% State Best (Vernon) = 90.4% | Alamo | 60.9% | 78.4% | 75.3% | 74.3% | 77.1% | ↑ |
| | | | | SAC | 65.8% | 78.9% | 74.9% | 73.2% | 76.0% | ↑ |
| | | | | SPC | 63.7% | 79.0% | 75.9% | 76.1% | 78.6% | ↑ |
| | | | | PAC | 32.4% | 64.9% | 73.8% | 68.9% | 75.7% | ↑ |
| | | | | NVC | 58.5% | 67.7% | 62.1% | 62.8% | 68.1% | ↑ |
| | | | | NLC | NA | NA | NA | NA | NA | NA |

| Other (Operations) | | | | | | | | | | |
|----------------------|-------------|---|--|-------|-----------|-----------|-----------|-----------|-----------|--------|
| KPI | KPI Measure | | Benchmark | | Fall 2009 | Fall 2010 | Fall 2011 | Fall 2012 | Fall 2013 | Change |
| Financial Management | 132 | Average class size (Excluding courses related to Flex terms, Internet orientation, ESOL, private Music lessons, laboratories, WETC (PAC and NVC), Co-Ops, internships, practicum, Gateway, and semester credit hours = 0) | VLCC Range = 15 - 25 Alamo Colleges target = 25 | Alamo | 22.2 | 24.1 | 23.7 | 23.4 | 23.4 | ↔ |
| | | | | SAC | 22.8 | 23.8 | 23.5 | 22.8 | 23.4 | ↑ |
| | | | | SPC | 21.9 | 25.2 | 23.5 | 23.7 | 23.5 | ↔ |
| | | | | PAC | 21.8 | 24.1 | 23.8 | 24.0 | 24.2 | ↔ |
| | | | | NVC | 21.7 | 23.3 | 23.6 | 23.4 | 22.9 | ↔ |
| | | | | NLC | 22.7 | 25.4 | 25.2 | 24.3 | 24.2 | ↔ |

* Preliminary data.

Integrated Planning

Integrated denotes that no part of the planning process takes place in isolation from the other parts. The integrated planning process depicts an organization’s complete planning and control system. The three components of the integrated planning process are the strategic plan, the action plans, and the results management process.

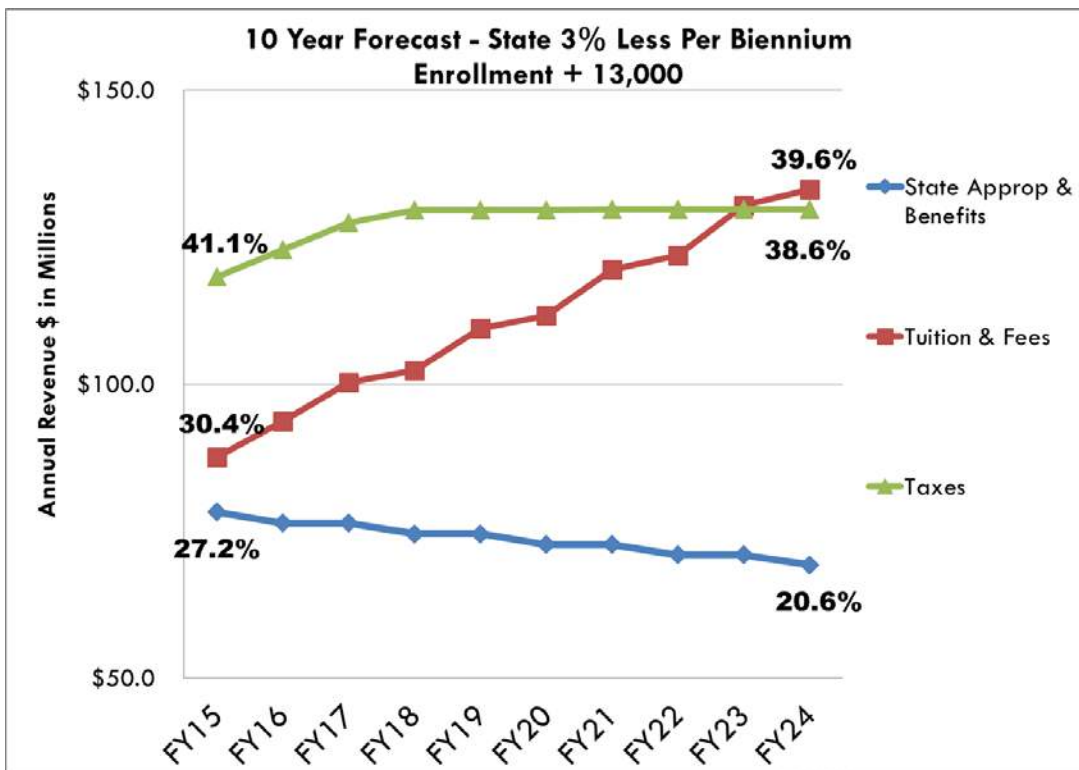


The integrated planning model for the Alamo Colleges guides all colleges and district units to strengthen the connection between the strategic plan, the action plans, and the budget. The model requires the integration of strategic and action planning with a systematic results management process where performance outputs and outcomes are evaluated, controlled, reported and improved. Taking corrective action involves improving actual performance, adjusting the performance standard (target), or both. Performance reports, including scorecards and dashboards, bring closure to action plans.

The alignment and integration of strategic planning, budgeting, and performance measurement are critical to ensure student success at the Alamo Colleges.

Multi-Year Planning

The Board of Trustees reviewed a multi-year planning projection, using the FY 2014-2015 budget as the baseline. The projection assumes a decline of 3% less each biennium in state funding. Based on a demographic study, enrollment is projected to grow an average 2.5% per year over the ten-year period. Tuition rate increases were built into the assumptions to the extent necessary, never exceeding 5% over the prior year. As seen in the chart below, it's important to note that the growth in Tuition and Fee revenue is also a function of the expected enrollment growth over the next ten years. Tax revenue is assumed to grow as the assessed valuation of homes and property increases in Bexar County; however, the ten-year plan does include modest tax rate increases in FY 2016, FY 2017 and FY 2018 of 2% annually to fund preventive maintenance for aging facility needs. If state funding does not decline as expected, projected tax rate and/or tuition rate increases will be re-assessed.



Operating expenses will grow as a function of revenue; but at a lesser rate. Enrollment is anticipated to increase from 65,319 to 78,062, a 20% increase over the ten year period, based on demographic data. Operating expense will increase at a lower rate of 13%, with an additional \$42 million of cost savings and efficiencies built into the projection. Facilities and utilities will rely on energy efficiency strategies and preventive maintenance to offset the expected rising costs in utilities. By year four (FY 2017-18), Preventive Maintenance is increased to a \$21M per year level, more in line with national facility condition index (FCI) standards.

The Board of Trustees approved a FY 2014-2015 operating budget that included the use of \$10.9M of Fund Balance to be used as an investment in the future. This investment made from Fund Balance was possible from accumulated savings from overall operations for several years of strategic initiatives and cost containment that have resulted in the funds being available. The impact of these investments will serve to prepare the Alamo Colleges as it continues to meet the challenges of the future.

The tables below summarize the multi-year planning strategies and assumptions.

| Multi-Year Operating Projections: | | | | | | | | | | |
|--|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | YR1 | YR2 | YR3 | YR4 | YR5 | YR6 | YR7 | YR8 | YR9 | YR10 |
| | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
| <u>REVENUE</u> | | | | | | | | | | |
| State Appropriations - Instruction | \$ 63.4 | \$ 61.5 | \$ 61.5 | \$ 59.7 | \$ 59.7 | \$ 57.9 | \$ 57.9 | \$ 56.2 | \$ 56.2 | \$ 54.5 |
| State Appropriations - Benefits | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 | \$ 14.8 |
| Tuition & Fees | \$ 87.5 | \$ 93.7 | \$ 100.2 | \$ 102.3 | \$ 109.4 | \$ 111.6 | \$ 119.5 | \$ 121.9 | \$ 130.5 | \$ 133.1 |
| Taxes | \$ 118.2 | \$ 122.8 | \$ 127.4 | \$ 129.6 | \$ 129.6 | \$ 129.7 | \$ 129.7 | \$ 129.7 | \$ 129.7 | \$ 129.7 |
| Non-formula | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 | \$ 18.3 |
| Other / Auxiliary | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 | \$ 3.8 |
| Total Revenue | \$ 306.1 | \$ 314.9 | \$ 326.1 | \$ 328.5 | \$ 335.7 | \$ 336.1 | \$ 344.0 | \$ 344.7 | \$ 353.3 | \$ 354.3 |
| <u>EXPENSE</u> | | | | | | | | | | |
| Colleges: | | | | | | | | | | |
| Instruction / General funding | \$ 176.0 | \$ 177.7 | \$ 179.5 | \$ 181.3 | \$ 183.1 | \$ 184.9 | \$ 186.8 | \$ 188.7 | \$ 190.5 | \$ 192.4 |
| Non-Formula | \$ 12.6 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 | \$ 12.4 |
| Capital | \$ 3.3 | \$ 4.0 | \$ 4.5 | \$ 5.0 | \$ 5.5 | \$ 6.0 | \$ 6.5 | \$ 7.0 | \$ 7.5 | \$ 9.0 |
| Total Colleges | \$ 191.9 | \$ 194.1 | \$ 196.4 | \$ 198.7 | \$ 201.0 | \$ 203.3 | \$ 205.7 | \$ 208.0 | \$ 210.4 | \$ 213.8 |
| District Support Operations: | | | | | | | | | | |
| Mandatory & General Institution | \$ 21.8 | \$ 22.0 | \$ 22.4 | \$ 22.6 | \$ 23.1 | \$ 23.0 | \$ 23.5 | \$ 23.7 | \$ 24.3 | \$ 24.5 |
| Preventive Maintenance | \$ 14.5 | \$ 17.0 | \$ 19.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 |
| Capital | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Chancellor/VC | \$ 59.8 | \$ 59.8 | \$ 60.1 | \$ 60.4 | \$ 60.7 | \$ 61.0 | \$ 61.3 | \$ 61.7 | \$ 62.0 | \$ 62.3 |
| Facilities | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 | \$ 25.4 |
| Non-Formula | \$ 3.7 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 | \$ 3.9 |
| Total District Support Operations | \$ 125.3 | \$ 128.1 | \$ 130.9 | \$ 133.3 | \$ 134.2 | \$ 134.4 | \$ 135.2 | \$ 135.7 | \$ 136.6 | \$ 137.1 |
| Grand Total Expense | \$ 317.1 | \$ 322.2 | \$ 327.3 | \$ 332.0 | \$ 335.2 | \$ 337.7 | \$ 340.9 | \$ 343.7 | \$ 347.0 | \$ 350.9 |
| BALANCE | \$ (11.0) | \$ (7.3) | \$ (1.1) | \$ (3.5) | \$ 0.6 | \$ (1.6) | \$ 3.1 | \$ 1.0 | \$ 6.3 | \$ 3.3 |
| Enrollment | 65,319 | 66,625 | 67,958 | 69,317 | 70,703 | 72,117 | 73,560 | 75,031 | 76,532 | 78,062 |

Multi-Year Operating Projections: Assumption Page

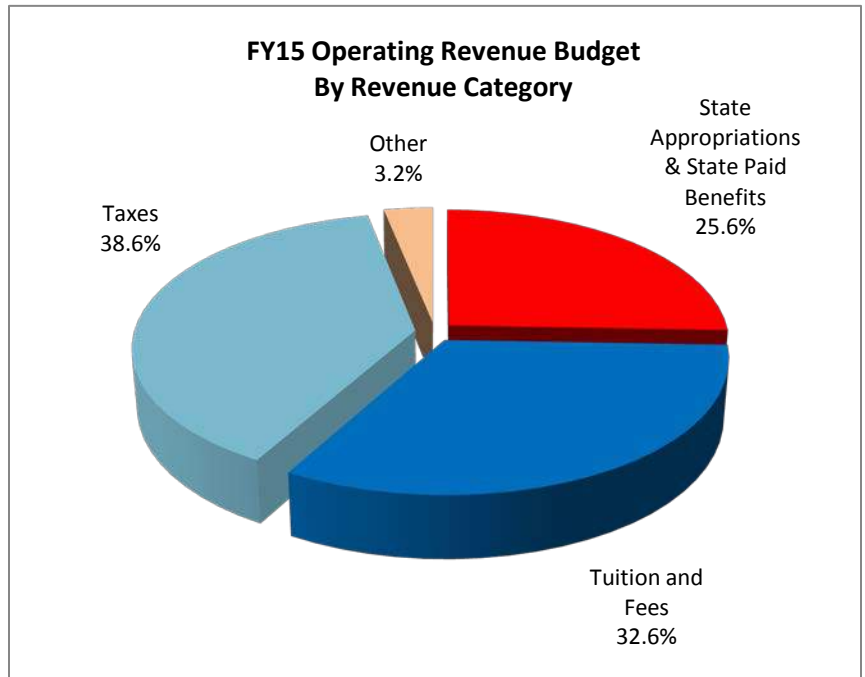
| | YR1 FY15 | YR2 FY16 | YR3 FY17 | YR4 FY18 | YR5 FY19 | YR6 FY20 | YR7 FY21 | YR8 FY22 | YR9 FY23 | YR10 FY24 | AVG/TOT |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-----------|
| Enrollment | | | | | | | | | | | |
| Using the demographic growth assumptions provided by Facilities Programming as the baseline for enrollment growth, followed by adjustments to that growth, based on trends. | | | | | | | | | | | |
| | | | | | | | | | | | Avg |
| <i>Enrollment</i> | 65,319 | 66,625 | 67,958 | 69,317 | 70,703 | 72,117 | 73,560 | 75,031 | 76,532 | 78,062 | |
| <i>Y-o-Y Growth</i> | -0.07% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 1.79% |
| State Appropriations | | | | | | | | | | | |
| Based on the flat FY1415 biennium appropriations, a 3% decline per biennium is assumed | | | | | | | | | | | |
| Tuition | | | | | | | | | | | |
| The following annual tuition rate increases are assumed, in order to keep pace with enrollment growth as state funding decreases. | | | | | | | | | | | |
| | | | | | | | | | | | Avg |
| <i>Tuition rate increase</i> | 0.00% | 5.00% | 5.00% | 0.00% | 5.00% | 0.00% | 5.00% | 0.00% | 5.00% | 0.00% | 2.50% |
| Taxes | | | | | | | | | | | |
| M&O tax rate assumptions | | | | | | | | | | | |
| | | | | | | | | | | | Avg |
| <i>TAV change</i> | 6% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 1% |
| <i>Effective Rate change</i> | 0% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 1% |
| Expense assumptions | | | | | | | | | | | |
| Baseline expense growth uses the enrollment growth multiplied by efficiency factor, to create baseline expense growth at a rate less than enrollment. | | | | | | | | | | | |
| | | | | | | | | | | | Total |
| <i>Efficiency dollars</i> | \$ - | \$ (3.5) | \$ (3.2) | \$ (3.2) | \$ (3.2) | \$ (3.3) | \$ (3.3) | \$ (3.3) | \$ (3.3) | \$ (3.3) | \$ (29.6) |
| Preventive Maintenance - annual PM grows to reach \$21M per year | | | | | | | | | | | |
| <i>PM annual amount</i> | \$ 14.5 | \$ 17.0 | \$ 19.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | \$ 21.0 | |
| <i>PM incremental growth \$M</i> | \$ - | \$ 2.5 | \$ 2.0 | \$ 2.0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Capital assumption to achieve \$9M annual | | | | | | | | | | | |
| <i>Capital annual amount</i> | \$ 3.3 | \$ 4.0 | \$ 4.5 | \$ 5.0 | \$ 5.5 | \$ 6.0 | \$ 6.5 | \$ 7.0 | \$ 7.5 | \$ 9.0 | |
| <i>Capital incremental growth \$M</i> | \$ - | \$ 0.7 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 1.5 | |

FINANCIAL INFORMATION

Revenue Summary

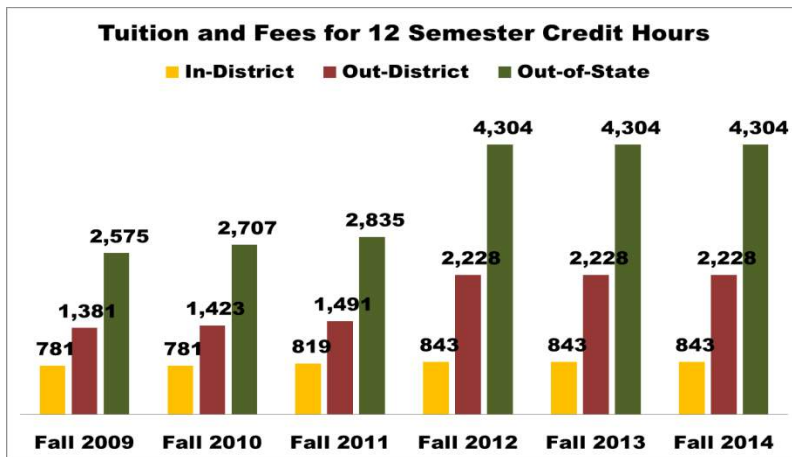
Operating revenues to Alamo Colleges are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. Detailed revenue information by type is contained in the Supplemental Information for the FY 2014-2015 Annual Budget. The FY 2014-2015 Annual Budget is based on the following revenue assumptions:

- The FY 2014-2015 does not include a tuition rate increase. While enrollment was down year over year, tuition rates remained unchanged for 2 years (FY 2012-2013).
- The projected ad valorem taxes increased significantly as the taxable assessed value of properties across Bexar County rose by over 7%. It is important to note, there was not a property tax rate increase requested for the FY 2014-2015 budget.
- Continuing in FY 2014-2015, state appropriations revenues include state paid benefits (group health & retirement)



Tuition and Fees

These funds may be used for any legal classification of expenses. Tuition is an amount paid per semester hour; the amount of tuition depends on the number of courses taken by the student and the nature of those classes. Most semester-length lecture courses count for three semester hours of credit. Fees can be either of a general nature and paid by every student (campus access fee, student activity fee, etc.) or course specific.



The Board of Trustees, in the interest of our students, requested the FY 2014-2015 operating budget keep tuition and fees flat, with no increase in rate for the second year in a row. For the fall semester 2014, per-semester special program tuition was continued for 33 programs, which include the following new programs: Cosmetology, Vision Care Technology, Hotel Management, Heavy Equipment, Roto-Wing Flight Training and Personal Fitness Trainer. This increased tuition better aligns program revenues with costs related to

required specialized equipment, labs, and/or class size limitations. Effective Fall 2014, students pay a maximum of \$50 per year as a Campus Access Fee. This fee is charged to all students. Students receive, at no additional charge, access to all campus facilities and parking or a VIA bus pass, readily accessible information services on and off campus and continuous 24-hour security.

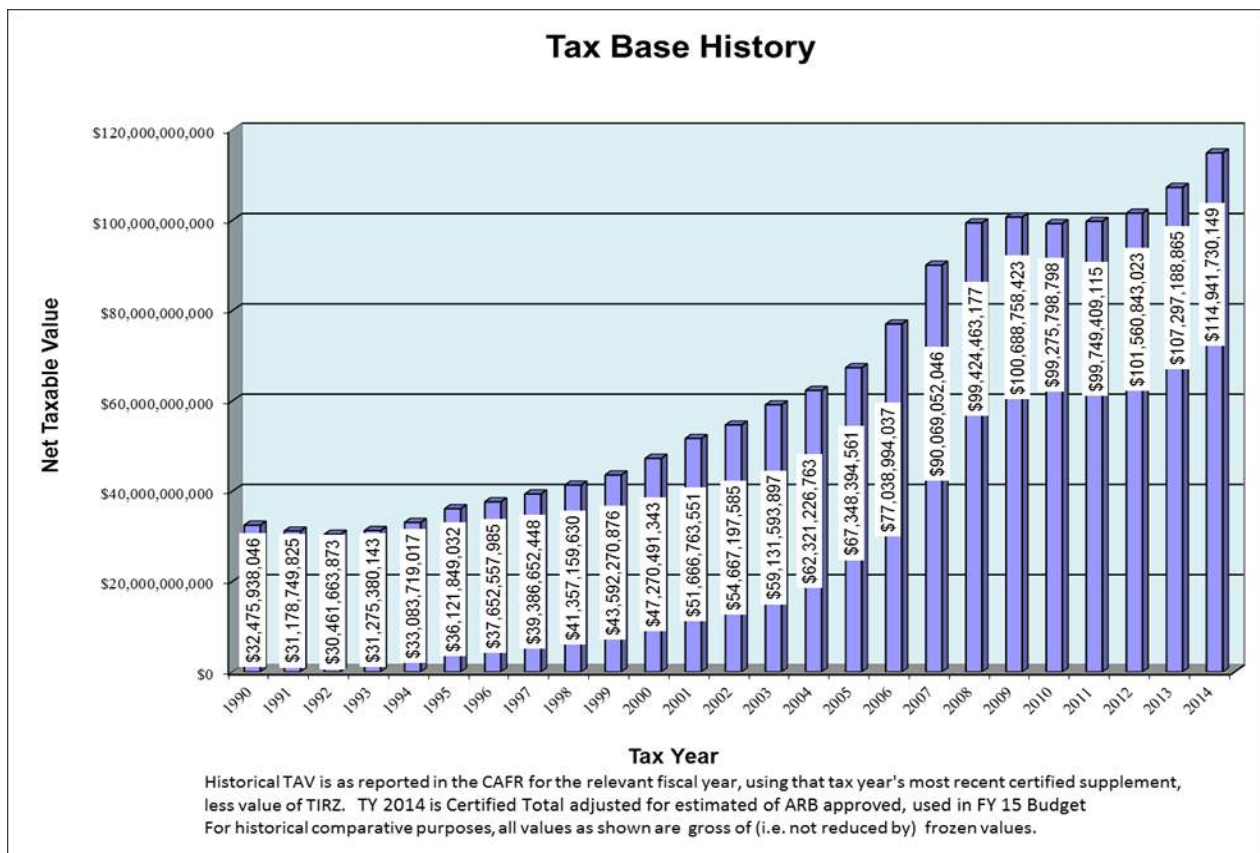
The assumption on enrollment is “no growth” as compared to the prior year, with an average class size of 25 students.

In comparison to other local institutions of higher education, the Alamo Colleges remains very affordable at \$843 for in-district tuition and fees for students taking 12 semester credit hours or \$868, including the Campus Access Fee. At the University of Texas at San Antonio, in-district students taking 12 semester credit hours in fall 2014 should expect to pay a total of \$3,728 in tuition and fees. The cost to enroll for 12 semester credit hours at St. Mary’s University, a private university in San Antonio, in fall 2014 totals \$12,740.

Ad Valorem Taxes

These funds are divided into two categories: maintenance and operations funding (M&O) and funding for debt service of general obligation bonds (used only for payment of principal and interest on funds used for construction and other capital outlay needs). Public community colleges are the only segment of higher education in the United States that receives this form of revenue from local taxpayers.

With an increase in taxable valuation of nearly 7% for this budget year, the Board of Trustees approved the same property tax rates as were levied in FY 2014. The ad valorem property tax is levied each October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The collection rate in the budget was assumed to be 98%. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest for the previous tax year. Operating revenue of \$118.2 million from total ad valorem taxes is included in the FY 2014-2015 budget, and restricted revenue of \$46.3 million is for debt service on general obligation bonds and maintenance tax notes.



State Appropriations

These funds are allocated on a biennium basis and may not be used for construction, repairs or renovations of facilities. State funding for community colleges began in 1942 and was initially based on headcount enrollment. In 1972, a formula approach to funding, based on contact hours, was implemented to cover the instructional costs incurred by community colleges. Contact hours are the hours students spend in the classroom.

The 83rd Texas Legislature enacted a revised methodology providing funding to Texas Public Community and Junior Colleges, allocated for the biennium which includes FY 2013-2014 and FY 2014-2015 using a combination of three different approaches:

Core Operations – each of the fifty community colleges in Texas received \$500,000 annually (\$1 million for the biennium) to fund core operations, regardless of the size of the institution.

Contact Hours (90% of overall appropriations) – similar to prior years, the formula is composed of the average cost of instruction per contact hour multiplied by the total contact hours in the base period, which comprises the formula funding request that is submitted to the state every two years. The key component of the formula, the average cost of instruction, is calculated statewide for all academic and technical programs (28 funded disciplines). In the biennium funding period (FY 2014 and 2015), the revenues cover only 45% of the instructional costs as compared to 49% in the last biennium (FY 2012 and 2013).

Student Success (outcomes-based) (10% of overall appropriations) – the formula funding is allocated based on each community college’s student success points earned from a three-year average of student completion of certain defined metrics. Examples of these metrics include: a student successfully completing their first 15 semester credit hours at the institution and a student receiving an associate’s degree, Bachelor’s degree, or certificate recognized for the purpose by the Texas Higher Education Coordinating Board. A full list of metrics to be measured for student success points can be seen in the Supplemental section of this document on ‘State Appropriations Exhibit 1’.

The Alamo Colleges’ FY 2014-2015 budget includes \$63.4 million in state appropriation revenue and an additional \$14.8 million as the state’s 50% contribution toward employee group health and retirement.

Restricted Funds

These are funds restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; debt levy tax revenues; and other sponsored funds that are restricted for specific program use. A total of \$116.6 million of these funds are reflected in the FY 2014-2015 All Funds Budget Report, a decrease of \$1.6 million resulting from a increase in instruction and general and a decrease in scholarships and fellowships. Debt proceeds are included in the revenues section of the budget; however, they are recorded as a liability in the financial statements. As these funds are non-discretionary and variable, comparative data is presented as information only.

| Revenues | FY 2013-2014 | FY 2014-2015 | Change |
|------------------------------|---------------|---------------|---------------|
| Instruction & General | \$14,765,000 | \$15,515,628 | \$750,628 |
| Scholarships and Fellowships | 56,797,309 | 54,739,001 | (2,058,308) |
| Capital Outlay | 0 | 0 | 0 |
| Building | 0 | 0 | 0 |
| Debt Services | 46,603,886 | 46,322,253 | (281,633) |
| Total | \$118,166,195 | \$116,576,882 | (\$1,589,313) |

FY 2014-2015 All Funds Budget Report

| ALAMO COLLEGES | | | |
|---|-----------------------------|--------------------|--------------------|
| FY 2014 - 2015 ALL FUNDS BUDGET REPORT | | | |
| | Proposed Budget 2014 - 2015 | | |
| | Unrestricted | Restricted | Total |
| REVENUES | | | |
| Instruction and General | 300,215,887 | 15,515,628 | 315,731,515 |
| Public Service | 300,040 | - | 300,040 |
| Scholarships and Fellowships | - | 54,739,001 | 54,739,001 |
| Auxiliary Enterprises | 4,648,000 | - | 4,648,000 |
| Student Activity Fee | 953,096 | - | 953,096 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 306,117,023 | 70,254,629 | 376,371,652 |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | - | 46,322,253 | 46,322,253 |
| Subtotal Plant Funds | - | 46,322,253 | 46,322,253 |
| TOTAL REVENUES | 306,117,023 | 116,576,882 | 422,693,905 |
| BEGINNING FUND BALANCES | | | |
| Instruction and General | 70,437,003 | 1,130,087 | 71,567,090 |
| Public Service | - | - | - |
| Scholarships and Fellowships | - | 10,064,489 | 10,064,489 |
| Auxiliary Enterprises | 5,897,271 | - | 5,897,271 |
| Student Activity Fee | 507,260 | - | 507,260 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 76,841,534 | 11,194,576 | 88,036,110 |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 6,434,159 | 6,434,159 |
| Subtotal Plant Funds | - | 22,635,156 | 22,635,156 |
| TOTAL BEGINNING FUND BALANCES | 76,841,534 | 33,829,732 | 110,671,266 |
| TOTAL AVAILABLE | | | |
| Instruction and General | 370,652,890 | 16,645,715 | 387,298,605 |
| Public Service | 300,040 | - | 300,040 |
| Scholarships and Fellowships | - | 64,803,490 | 64,803,490 |
| Auxiliary Enterprises | 10,545,271 | - | 10,545,271 |
| Student Activity Fee | 1,460,356 | - | 1,460,356 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 382,958,557 | 81,449,205 | 464,407,762 |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 52,756,412 | 52,756,412 |
| Subtotal Plant Funds | - | 68,957,409 | 68,957,409 |
| TOTAL AVAILABLE | 382,958,557 | 150,406,614 | 533,365,171 |
| TOTAL AVAILABLE = Current Funds + Plant Funds | | | |
| Note: Beg. fund balance includes Board mandated 15% (Report does not include endowment: 50, 60, loan funds: 41, 45, investment in plant fund 97, or agency funds: 31, 35. | | | |
| Unspent bond proceeds from prior year are included as part of beginning capital outlay fund balances. | | | |

| ALAMO COLLEGES | | | |
|--|-----------------------------|---------------------|---------------------|
| FY 2014 - 2015 ALL FUNDS BUDGET REPORT | | | |
| | Proposed Budget 2014 - 2015 | | |
| | Unrestricted | Restricted | Total |
| EXPENDITURES | | | |
| Instruction and General | 300,358,031 | 15,515,628 | 315,873,659 |
| Public Service | 510,756 | - | 510,756 |
| Scholarships and Fellowships | - | 59,990,425 | 59,990,425 |
| Auxiliary Enterprises | 1,570,020 | - | 1,570,020 |
| Student Activity Fee | 953,096 | - | 953,096 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 303,391,903 | 75,506,053 | 378,897,956 |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 54,790,873 | 54,790,873 |
| Subtotal Plant Funds | - | 70,991,870 | 70,991,870 |
| TOTAL EXPENDITURES | 303,391,903 | 146,497,923 | 449,889,826 |
| TRANSFERS (IN) OUT | | | |
| Instruction and General | - | - | - |
| Public Service | - | - | - |
| Scholarships and Fellowships | 5,251,424 | (5,251,424) | - |
| Auxiliary Enterprises | - | - | - |
| Student Activity Fee | - | - | - |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 5,251,424 | (5,251,424) | - |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | 8,468,620 | (8,468,620) | - |
| Subtotal Plant Funds | 8,468,620 | (8,468,620) | - |
| NET TRANSFERS | 13,720,044 | (13,720,044) | - |
| TOTAL EXPENSE AND TRANSFERS | 317,111,947 | 132,777,879 | 449,889,826 |
| ENDING FUND BALANCES | | | |
| Instruction and General | 70,299,400 | 1,130,087 | 71,429,487 |
| Public Service | (210,371) | - | (210,371) |
| Scholarships and Fellowships | (5,251,424) | 10,064,489 | 4,813,065 |
| Auxiliary Enterprises | 8,970,365 | - | 8,970,365 |
| Student Activity Fee | 507,260 | - | 507,260 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | 74,315,230 | 11,194,576 | 85,509,806 |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | (8,468,620) | 6,434,159 | (2,034,461) |
| Subtotal Plant Funds | (8,468,620) | 6,434,159 | (2,034,461) |
| TOTAL ENDING FUND BALANCES | 65,846,610 | 17,628,735 | 83,475,345 |
| TOTAL EXP, TRANSF & BAL | 382,958,557 | 150,406,614 | 533,365,171 |
| TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES | | | |
| Change in Fund Balance | (10,994,924) | (16,200,997) | (27,195,921) |

Operating Budget Overview

| REVENUES | |
|--|----------------|
| FY14 Revenue Budget | \$303.0 |
| Tuition estimated underrun | (\$6.9) |
| Increased Tax levy | \$1.0 |
| Non-formula CE underrun | (\$2.1) |
| Auxiliary/Other | \$0.7 |
| Total True-up to Actuals | (\$7.3) |
| FY14 Projected Actual | \$295.7 |
| <u>FY15 Baseline Adjustments:</u> | |
| Taxable Assessed Valuation growth (6.7%) | \$6.6 |
| State Appropriations - no change | \$0.0 |
| State Paid Benefits | \$0.8 |
| Tuition & Fees - Flat Enrollment | \$0.0 |
| Non-Formula Revenue | \$1.7 |
| Renegotiate Bookstore Contract | (\$0.6) |
| Other | (\$0.1) |
| FY15 Baseline Projection: | \$304.1 |

| | |
|--------------------------------------|----------------|
| <u>FY15 Proposed Actions:</u> | |
| Reallocate Debt Tax Rate to M&O | \$2.0 |
| Tuition Rate - no change | \$0.0 |
| Revenue Strategies: | \$2.0 |
| FY15 Revenue Projection: | \$306.1 |

| EXPENSES | |
|--|----------------|
| FY14 Expense Budget | \$315.4 |
| Volume underrun | (\$6.9) |
| Non-formula underrun | (\$2.1) |
| Total True-up to Actuals | (\$9.0) |
| FY14 Net | \$306.4 |
| <u>FY15 Baseline Adjustments:</u> | |
| Pr. Yr. Full Year Compensation Impact | \$3.2 |
| Non-formula Expense | \$1.7 |
| Remove FY14 One-time Investments | (\$5.9) |
| Remove FY14 Student Success Fund | (\$1.0) |
| Strategic Init. FY15 Add'l Savings | (\$2.9) |
| Workload Model Updates | \$4.7 |
| Utilities Pressure | \$0.0 |
| Facilities Housekeeping Pressure | \$0.8 |
| Benefits Increase | \$0.6 |
| New Program Impact | \$0.5 |
| Early College High School Impact | \$0.5 |
| FY15 Baseline Projection: | \$308.6 |

FY15 GAP Pre-Investments: **\$4.5**

| | |
|---|-----------------|
| <u>FY15 Proposed Actions:</u> | |
| Increase Preventive Maintenance (\$14.5M) | \$2.0 |
| Security Camera - FY14 delay | \$1.0 |
| Rebranding Career Institutes - FY14 delay | \$1.0 |
| <u>Invest in Student Success * :</u> | |
| Addition of 45 Advisors | \$2.8 |
| Refresher Courses | \$0.5 |
| College Connections, Mobile Go | \$0.2 |
| Advising - Training & Cert. Incent. | \$0.4 |
| <u>Invest in Systems:</u> | |
| IT Tools | \$0.6 |
| Fire System testing/AED/CPR | \$0.4 |
| <u>Invest in People:</u> | |
| Alamo LEADS training | \$0.3 |
| Recruiting/System | \$0.4 |
| Faculty Compensation | \$1.3 |
| Staff & Admin Compensation | \$1.9 |
| Cost Savings Strategies | (\$3.3) |
| Savings from retirement incentive | (\$1.3) |
| Other | \$0.1 |
| Expense Strategies: | \$8.5 |
| FY15 Expense Projection: | \$317.1 |
| Fund Balance | (\$10.9) |

Three Year Comparison – Annual Operating Budget

ALAMO COLLEGES

Three Year General Operating Budget Comparison: FY13, FY14, & FY15

| DESCRIPTION | FY13 APPROVED* | FY14 APPROVED | FY15 APPROVED | INC/(DEC) FY15 vs. FY14 |
|--|----------------------|----------------------|----------------------|----------------------------|
| REVENUES | | | | |
| STATE APPROPRIATIONS | \$63,236,943 | \$63,440,459 | \$63,440,459 | \$0 |
| State Paid Benefits | \$11,772,695 | \$14,006,655 | \$14,800,000 | \$793,345 |
| <u>TUITION AND FEES:</u> | | | | \$0 |
| Tuition | \$99,508,899 | \$94,071,132 | \$90,647,362 | (\$3,423,770) |
| Pledged Tuition | \$24,627,908 | \$23,069,945 | \$21,417,639 | (\$1,652,306) |
| Exemptions | (\$15,829,878) | (\$16,409,435) | (\$18,166,013) | (\$1,756,578) |
| Fees | \$5,441,657 | \$5,481,639 | \$5,973,350 | \$491,711 |
| TAXES | \$103,117,155 | \$108,605,044 | \$118,201,546 | \$9,596,502 |
| CONTRACTS & INDIRECT COSTS | \$615,000 | \$615,000 | \$615,000 | \$0 |
| INVESTMENT INTEREST INCOME | \$400,000 | \$400,000 | \$400,000 | \$0 |
| OTHER INCOME | \$4,206,774 | \$5,404,939 | \$4,139,680 | (\$1,265,259) |
| TOTAL EDUCATIONAL & GENERAL REVENUE | \$297,097,152 | \$298,685,378 | \$301,469,023 | \$2,783,645 |
| AUXILIARY ENTERPRISES | \$4,441,200 | \$4,350,720 | \$4,648,000 | \$297,280 |
| TOTAL GENERAL OPERATING REVENUES | \$301,538,352 | \$303,036,098 | \$306,117,023 | \$3,080,925 |

| FUND BALANCE COMMITMENTS: | | | | |
|----------------------------------|----------------------|----------------------|----------------------|--------------------|
| General Operations | \$3,573,942 | \$12,369,091 | \$10,994,924 | (1,374,167) |
| TOTAL FUNDS AVAILABLE | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

| EXPENDITURES | | | | |
|---|----------------------|----------------------|----------------------|--------------------|
| <u>EDUCATIONAL AND GENERAL:</u> | | | | |
| INSTRUCTION | \$125,196,149 | \$119,388,347 | \$116,098,817 | (\$3,289,530) |
| PUBLIC SERVICE | \$312,546 | \$275,982 | \$510,756 | \$234,774 |
| ACADEMIC SUPPORT | \$24,022,057 | \$21,843,218 | \$25,369,995 | \$3,526,777 |
| STUDENT SERVICES | \$30,650,737 | \$31,024,337 | \$38,980,786 | \$7,956,449 |
| INSTITUTIONAL SUPPORT | \$70,369,857 | \$85,669,825 | \$76,167,476 | (\$9,502,349) |
| OPERATION and MAINTENANCE of PLANT | \$36,614,608 | \$37,886,281 | \$40,545,319 | \$2,659,038 |
| SCHOLARSHIPS/EXEMPTIONS | \$757,003 | \$827,675 | \$797,734 | (\$29,941) |
| TOTAL EDUCATIONAL and GENERAL EXPENDITURES | \$287,922,957 | \$296,915,665 | \$298,470,883 | \$1,555,218 |
| <u>AUXILIARY ENTERPRISE EXPENDITURES</u> | \$1,549,476 | \$1,465,284 | \$1,570,020 | \$104,736 |
| <u>MANDATORY TRANSFERS FOR:</u> | | | | |
| TEXAS PUBLIC EDUC GRANTS | \$4,600,000 | \$5,668,553 | \$5,251,424 | (\$417,129) |
| REVENUE BOND DEBT SERVICE | \$7,688,861 | \$7,502,545 | \$7,064,031 | (\$438,514) |
| TEES/ENERGY CONSERVATION | | | | \$0 |
| CAPITAL BUDGET | \$3,300,000 | \$3,300,000 | \$3,300,000 | \$0 |
| <u>NON-MANDATORY TRANSFERS FOR:</u> | | | | |
| NON-MANDATORY TRANSFER - OTHER | | \$502,142 | \$1,404,589 | \$902,447 |
| NATATORIUM MAJOR REPAIR FUND | \$51,000 | \$51,000 | \$51,000 | \$0 |
| TOTAL UNRESTRICTED CURRENT FUND | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

* Note: Restated to include State paid benefits

A) Increase in taxable assessed valuation of nearly 7%

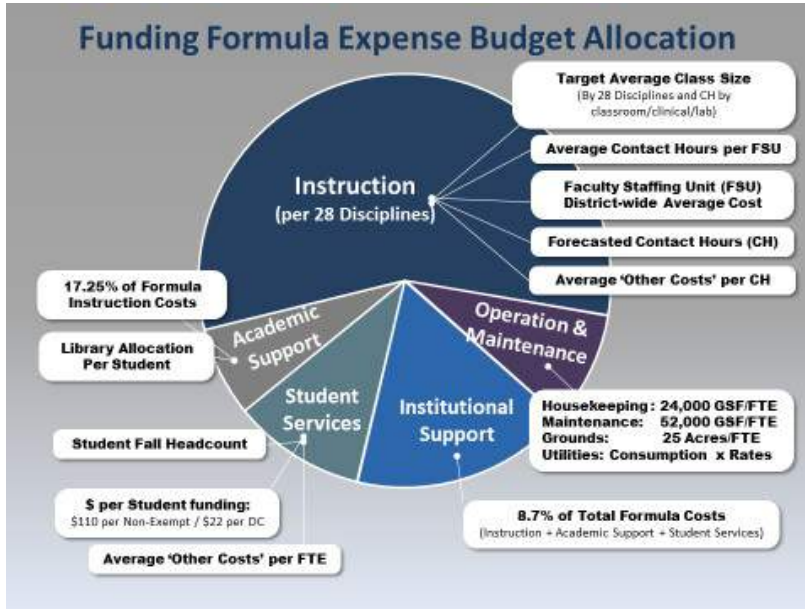
B) FY15 Variance due to (\$ in millions):

| | |
|--------------------------------------|--------------|
| True up to FY14 Actual Enrollment | (9.0) |
| Retirement impact | (1.3) |
| Growth (New Program and Non Formula) | 2.5 |
| Other Investment - Instruction | 4.5 |
| | <u>(3.3)</u> |

C) Increase \$6M in salaries/benefits (includes 45 advisor positions)

D) Includes \$2M increase to Preventive Maintenance

Expense Budget



The total all funds expense budget approved by the Board of Trustees for FY 2014-2015 was \$449.9 million, comprised of \$317.1 million in operating expense and \$132.8 million in restricted funds. The operating expense budget is developed using a two-step process. The first step is to calculate the budget allocation by function for the colleges using a standard allocation methodology and making decisions on cost savings and investment strategies. Expense budgets are categorized by functions – instruction, academic support, student services, institutional support and operation and maintenance. Detailed definitions by function are located in the Appendix.

| | FY15 | |
|-----------------------------------|-------------|-------------------|
| Prior Year Budget | \$ | 315.4 |
| 1 True-up to Prior Year Actuals | | (9.0) |
| Adjusted to Actuals | | 306.4 |
| 2 Planned Growth | | 2.7 |
| 3 Investments net of Cost Savings | | 8.0 |
| Budget | \$ | 317.1 |
| | FY14 | FY15 |
| Budgeted Growth | None | CE & New Programs |
| Contact Hour Variance to Budget | -3% | |
| | | -\$2M more Exempt |

Based on the workload budget allocation model, each of the five colleges was given a single budget allocation for FY 2014-2015 (Step One). In the second step of the process, each college President distributes the allocated budget to: (a) funded employee positions and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. The district support operations budget is built using a combination of workload driven and base budget techniques and is discussed later in this section.

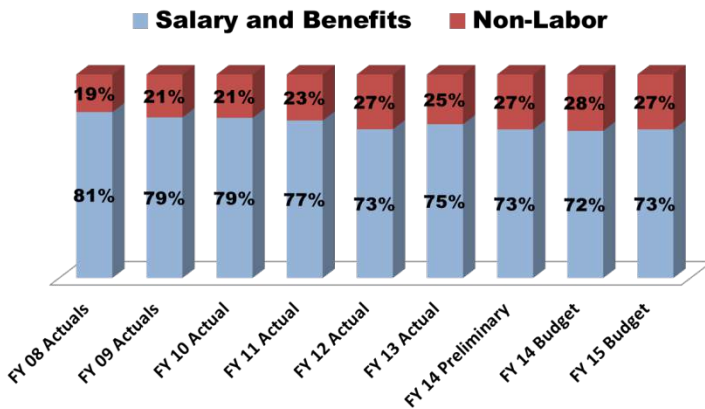
The approved \$317.1 million in expense budget was allocated in step one of the process as follows:

| Step 1. Allocate Expense Budget (in millions) | | | | | |
|---|-----------|--------------------|-----------------------|-----------------|----------------|
| SAC | SPC | PAC | NVC | NLC | Total Colleges |
| \$67.4 | \$39.7 | \$27.2 | \$40.7 | \$16.9 | \$191.9 |
| District Facilities and Support Operations | | | | | |
| Facilities (includes preventative maint) | Utilities | Support Operations | General Institutional | Chan/VC Offices | Total District |
| 32.1 | \$8.2 | \$49.0 | \$30.6 | \$5.3 | \$125.3 |
| Total Budget | | | | | \$317.1 |

Salaries, Wages and Benefits

The next step in the process is to distribute expense budget to departments based on account type. The most significant account expense is salaries, wages and benefits. Since FY 2008, salaries, wages and benefits as a percent of total expense without transfers has declined from 81% to 73% of the FY 2014-2015 operating budget, with the inclusion of fringe benefits paid by the state.

Two compensation adjustments are included in the FY 2014-2015 budget effective 1/1/2015, both focusing on establishing Alamo Colleges as an employer that pays a fair and competitive salary to its faculty and staff.



The faculty salary plan for FY 2014-2015 full-time faculty increased to continue the policy of aligning the district more closely with its top three peers in Texas. This plan includes a new summer pay model, implemented in summer 2013, which compensates full-time faculty at rates equal to 130% of the current adjunct faculty rates for up to 12 workload units per summer and 3 additional workload units at 100% of the adjunct faculty rate. Beginning in January 2013, leadership embarked on a comprehensive job description and market

review for staff, to update and verify job content. The result is a consistent structure across Alamo Colleges, aligning jobs, titles, grades and pay ranges. The impact to the FY 2014-2015 operating budget for these two compensation adjustments approved by the Board of Trustees is \$3.3 million.

The Board of Trustees approved the compensation adjustments, effective January 2015, based on the district fully self-funding the adjustments with cost-saving initiatives.

Staffing Management Plan

During fiscal year 2012, the senior leadership team, consisting of the Chancellor, the five Presidents and the five Vice Chancellors, developed an Alamo Colleges’ staffing management plan (SMP). The SMP guides the actions on how positions are defined, staffed, redeployed, managed and controlled to meet the strategic goals and objectives of Alamo Colleges. The senior leadership team went through the following process in determining the targets.

1. Define the roles and responsibilities by function.
2. Develop ratios per operational measure for each function.
3. Determine the optimum staffing level for each function.
4. Balance overall staffing to targeted labor expense (salaries, wages and benefits) as a percent of total expense. FY 2014-2015 target: 72% for Alamo Colleges, based on individual College targets of 79% each and 57.2% for District support operations.

Authorized full-time and benefit eligible positions, as well as adjuncts, temporaries and work studies, are tracked and monitored throughout the year. The SMP will provide quantitative data to guide future hiring decisions for the Alamo Colleges to ensure the right mix of functions to support the students and rebalance resources fairly across the five Colleges.

FY 2015 Staffing Management Plan (SMP)

| | SAC | SPC | PAC | NVC | NLC | DISTRICT | TOTAL |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| FY 2015 APPROVED | | | | | | | |
| FTE Salaries | 31,445,020 | 19,821,946 | 13,066,629 | 16,304,894 | 8,513,584 | 38,098,001 | 127,250,074 |
| Other Salaries and Wages | 13,362,677 | 5,786,133 | 3,887,347 | 10,932,969 | 2,875,345 | 3,133,299 | 39,977,770 |
| Fringe Benefits - including State Paid | 10,221,391 | 6,187,286 | 4,062,273 | 5,861,503 | 2,646,359 | 16,458,016 | 45,436,828 |
| Total Personnel & Benefits | 55,029,088 | 31,795,365 | 21,016,249 | 33,099,366 | 14,035,288 | 57,689,316 | 212,664,672 |
| Operating Expenses ¹ | 12,365,981 | 7,861,506 | 6,202,477 | 7,601,858 | 2,848,234 | 53,796,175 | 90,676,231 |
| Sub-Total | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 111,485,491 | 303,340,903 |
| Transfers | | | | | | 13,771,044 | 13,771,044 |
| TOTAL EXPENSE | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 125,256,535 | 317,111,947 |
| Additional Adjustments Items: | | | | | | | |
| Reclass agency /construction labor | | | | | | 4,961,857 | 4,961,857 |
| One-time Investments | | | | | | (4,426,500) | (4,426,500) |
| SMP % Labor Calculation | | | | | | | |
| Total Labor Costs ² | 55,029,088 | 31,795,365 | 21,016,249 | 33,099,366 | 14,035,288 | 62,651,173 | 217,626,529 |
| Total Expense excluding Transfers ³ | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 107,058,991 | 298,914,403 |
| % of Labor to Total Expense | 81.7% | 80.2% | 77.2% | 81.3% | 83.1% | 58.5% | 72.8% |
| Target under SMP | 79.0% | 79.0% | 79.0% | 79.0% | 79.0% | 57.2% | 72.0% |
| Variance from Target ⁴ | 2.7% | 1.2% | -1.8% | 2.3% | 4.1% | 1.3% | 0.8% |

¹ Operating Expense includes capital budget of \$3,300,000

² Total Labor Costs includes State Paid Benefits and the reclassification of \$5M for "Facilities" Agency costs from Non-labor to Labor

³ Total Expense excluding Transfers and \$4.4M in one-time investment items (Student Success, Security Cameras, AlamoLEADS, Re-branding, and other items)

⁴ FY15 Budget includes the addition of 45 advisors with retirement savings offset partially delayed until FY16; Excludes FY15 recommended \$3.3M Compensation adjustment and related savings to self-fund.

NOTE: FTE is defined as Full-time Employee in this table

Operating Expenses

Operating expenses are all expenses other than salaries, wages and benefits. For FY 2014-2015, in addition to the necessary expenses required to sustain the operations, areas receiving additional funding in alignment with budget priorities include: (1) \$2.5 million increase in preventive maintenance to bring annual funding from \$12.5 million to \$14.5 million; (2) \$1.0 million in the communications organization to deploy Alamo College's Career Institute and Social Media; and (3) \$3.4 million in other increases for professional development and technology upgrades/licensing.

Budget Summary Comparison by Account Type

| BUDGET SUMMARY COMPARISON BY ACCOUNT TYPE | | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| FY 2015 Approved vs. FY 2014 Approved | | | | | | | |
| | SAC | SPC | PAC | NVC | NLC | DISTRICT | TOTAL |
| FY 2015 APPROVED | | | | | | | |
| FTE Salaries | 31,445,020 | 19,821,946 | 13,066,629 | 16,304,894 | 8,513,584 | 38,098,001 | 127,250,074 |
| Other Salaries and Wages | 13,362,677 | 5,786,133 | 3,887,347 | 10,932,969 | 2,875,345 | 3,133,299 | 39,977,770 |
| Fringe Benefits | 10,221,391 | 6,187,286 | 4,062,273 | 5,861,503 | 2,646,359 | 16,458,016 | 45,436,828 |
| Total Personnel & Benefits | 55,029,088 | 31,795,365 | 21,016,249 | 33,099,366 | 14,035,288 | 57,689,316 | 212,664,672 |
| Operating Expenses | 12,365,981 | 7,861,506 | 6,202,477 | 7,601,858 | 2,848,234 | 53,796,175 | 90,676,231 |
| Sub-Total | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 111,485,491 | 303,340,903 |
| Transfers | | | | | | 13,771,044 | 13,771,044 |
| | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 125,256,535 | 317,111,947 |
| FY 2014 APPROVED | | | | | | | |
| FTE Salaries | 29,798,434 | 18,608,115 | 11,581,935 | 15,175,234 | 7,730,060 | 36,289,952 | 119,183,730 |
| Other Salaries and Wages | 14,836,758 | 6,367,546 | 4,140,092 | 11,318,404 | 2,922,444 | 1,439,239 | 41,024,483 |
| Fringe Benefits | 10,048,059 | 6,074,587 | 3,821,926 | 5,440,840 | 2,404,248 | 16,718,909 | 44,508,569 |
| Total Personnel & Benefits | 54,683,251 | 31,050,248 | 19,543,953 | 31,934,478 | 13,056,752 | 54,448,100 | 204,716,782 |
| Operating Expenses | 15,132,367 | 8,093,916 | 5,621,084 | 7,850,292 | 2,663,288 | 57,603,220 | 96,964,167 |
| Sub-Total | 69,815,618 | 39,144,164 | 25,165,037 | 39,784,770 | 15,720,040 | 112,051,320 | 301,680,949 |
| Transfers | | | | | | 13,724,240 | 13,724,240 |
| | 69,815,618 | 39,144,164 | 25,165,037 | 39,784,770 | 15,720,040 | 125,775,560 | 315,405,189 |
| VARIANCE | | | | | | | |
| FTE Salaries | 1,646,586 | 1,213,831 | 1,484,694 | 1,129,660 | 783,524 | 1,808,049 | 8,066,344 A) |
| Other Salaries and Wages | (1,474,081) | (581,413) | (252,745) | (385,435) | (47,099) | 1,694,060 | (1,046,713) A) |
| Fringe Benefits | 173,332 | 112,699 | 240,347 | 420,663 | 242,111 | (260,893) | 928,259 |
| Total Personnel & Benefits | 345,837 | 745,117 | 1,472,296 | 1,164,888 | 978,536 | 3,241,216 | 7,947,890 |
| Operating Expenses | (2,766,386) | (232,410) | 581,393 | (248,434) | 184,946 | (3,807,045) | (6,287,936) |
| Sub-Total | (2,420,549) | 512,707 | 2,053,689 | 916,454 | 1,163,482 | (565,829) | 1,659,954 |
| Transfers | - | - | - | - | - | 46,804 | 46,804 |
| | (2,420,549) | 512,707 | 2,053,689 | 916,454 | 1,163,482 | (519,025) | 1,706,758 |
| Note: FTE is defined as Full-Time Employee in this table | | | | | | | |
| Capital budgets (FY14 - \$3,300,000 and FY15 - \$3,300,000) included in Operating Expenses | | | | | | | |
| Fringe Benefits include State paid benefits | | | | | | | |
| A) Salary increases include compensation study adjustments, federal work study transferred to district-wide fund, add of CE FTE, and 45 new advisors. | | | | | | | |

Budget Summary Comparison by Functional Category

| ALAMO COLLEGES | | | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------|
| TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY | | | | | | | | |
| FUNCTIONAL CATEGORY | SAC | SPC | PAC | NVC | NLC | DIST | TOTAL | % |
| FY 2015 APPROVED | | | | | | | | |
| Instruction | 42,719,418 | 25,186,131 | 15,135,414 | 23,920,238 | 8,300,994 | 836,622 | 116,098,817 | 36.61% |
| Academic Support | 5,907,707 | 5,028,526 | 2,822,493 | 7,110,527 | 3,808,301 | 692,441 | 25,369,995 | 8.00% |
| Student Services | 9,580,502 | 5,285,401 | 4,776,786 | 6,242,870 | 2,707,179 | 10,388,048 | 38,980,786 | 12.29% |
| Institutional Support | 7,458,092 | 2,970,211 | 2,992,605 | 2,837,589 | 1,887,048 | 58,021,931 | 76,167,476 | 24.02% |
| Operation & Maint of Plant | 48,316 | 5,185 | | | | 40,491,818 | 40,545,319 | 12.79% |
| Public Service | 384,034 | 126,722 | | | | | 510,756 | 0.16% |
| Scholarships | 100,000 | | 89,764 | | | 607,970 | 797,734 | 0.25% |
| Auxiliary | 7,000 | 124,695 | 991,664 | | | 446,661 | 1,570,020 | 0.50% |
| Transfers | 1,190,000 | 930,000 | 410,000 | 590,000 | 180,000 | 13,771,044 | 17,071,044 | 5.38% |
| TOTAL | 67,395,069 | 39,656,871 | 27,218,726 | 40,701,224 | 16,883,522 | 125,256,535 | 317,111,947 | 100.00% |
| FY 2014 APPROVED | | | | | | | | |
| Instruction | 45,624,344 | 26,018,827 | 14,253,603 | 24,414,380 | 8,703,197 | 373,996 | 119,388,347 | 37.85% |
| Academic Support | 5,663,945 | 4,509,082 | 2,221,529 | 6,681,575 | 2,767,087 | | 21,843,218 | 6.93% |
| Student Services | 7,675,576 | 4,202,552 | 3,671,847 | 4,989,030 | 2,097,464 | 8,387,868 | 31,024,337 | 9.84% |
| Institutional Support | 9,158,122 | 3,119,194 | 3,534,057 | 3,022,647 | 1,972,292 | 64,863,513 | 85,669,825 | 27.16% |
| Operation & Maint of Plant | 75,391 | 36,856 | | | | 37,774,034 | 37,886,281 | 12.01% |
| Public Service | 165,908 | 110,074 | | | | | 275,982 | 0.09% |
| Scholarships | 255,332 | 84,824 | 150,381 | 87,138 | | 250,000 | 827,675 | 0.26% |
| Auxiliary | 7,000 | 132,755 | 923,620 | | | 401,909 | 1,465,284 | 0.46% |
| Transfers | 1,190,000 | 930,000 | 410,000 | 590,000 | 180,000 | 13,724,240 | 17,024,240 | 5.40% |
| TOTAL | 69,815,618 | 39,144,164 | 25,165,037 | 39,784,770 | 15,720,040 | 125,775,560 | 315,405,189 | 100.00% |
| VARIANCE | | | | | | | | |
| Instruction | (2,904,926) | (832,696) | 881,811 | (494,142) | (402,203) | 462,626 | (3,289,530) | -2.76% A) |
| Academic Support | 243,762 | 519,444 | 600,964 | 428,952 | 1,041,214 | 692,441 | 3,526,777 | 16.15% B) |
| Student Services | 1,904,926 | 1,082,849 | 1,104,939 | 1,253,840 | 609,715 | 2,000,180 | 7,956,449 | 25.65% C) |
| Institutional Support | (1,700,030) | (148,983) | (541,452) | (185,058) | (85,244) | (6,841,582) | (9,502,349) | -11.09% D) |
| Operation & Maint of Plant | (27,075) | (31,671) | - | - | - | 2,717,784 | 2,659,038 | 7.02% E) |
| Public Service | 218,126 | 16,648 | - | - | - | - | 234,774 | 85.07% |
| Scholarships | (155,332) | (84,824) | (60,617) | (87,138) | - | 357,970 | (29,941) | -3.62% |
| Auxiliary | - | (8,060) | 68,044 | - | - | 44,752 | 104,736 | 7.15% |
| Transfers | - | - | - | - | - | 46,804 | 46,804 | 0.27% |
| TOTAL | (2,420,549) | 512,707 | 2,053,689 | 916,454 | 1,163,482 | (519,025) | 1,706,758 | 0.54% |
| Note: | | | | | | | | |
| A) FY15 Variance due to (\$ in millions): | | | | | | | | |
| True up to FY14 Actual Enrollment | | | (9.0) | | | | | |
| Retirement impact | | | (1.3) | | | | | |
| Growth (New Program and Non Formula) | | | 2.5 | | | | | |
| Other Investment - Instruction | | | 4.5 | | | | | |
| | | | (3.3) | | | | | |
| B) Academic Support - Includes compensation adjustments | | | | | | | | |
| C) Student Services - Includes compensation adjustments and 45 new advisors | | | | | | | | |
| D) Institutional Support - Exclude one time investments budgeted in FY14 | | | | | | | | |
| E) Operation & Maintenance of Plant - Increase \$2M in Preventive Maintenance | | | | | | | | |

Budget Summary by Salary and Other Expense

| ALAMO COLLEGES | | | | | | |
|--|-----------------------|----------------------|----------------------|-----------------------|-----------------------|---------------|
| FY 2015 Budget Summary by Functional Category | | | | | | |
| CAMPUS | FTE SALARY | OTHER SALARY | BENEFITS | OTHER EXPENSE | TOTAL BUDGET | % |
| San Antonio College | | | | | | |
| Instruction | 20,337,390.00 | 10,922,270.00 | 7,147,057.00 | 4,312,701.00 | 42,719,418.00 | 63.4% |
| Public Service | 107,784.00 | 159,617.00 | 60,998.00 | 55,635.00 | 384,034.00 | 0.6% |
| Academic Support | 3,031,834.00 | 283,668.00 | 732,255.00 | 1,859,950.00 | 5,907,707.00 | 8.8% |
| Student Services | 5,027,076.00 | 1,406,785.00 | 1,475,539.00 | 1,671,102.00 | 9,580,502.00 | 14.2% |
| Institutional Support | 2,940,936.00 | 550,996.00 | 796,567.00 | 3,169,593.00 | 7,458,092.00 | 11.1% |
| Operations and Maintenance | | 39,341.00 | 8,975.00 | | 48,316.00 | 0.1% |
| Institutional Scholarships | | | | 100,000.00 | 100,000.00 | 0.1% |
| Auxiliary Enterprises | | | | 7,000.00 | 7,000.00 | 0.0% |
| Transfers (Capital Budget) | | | | 1,190,000.00 | 1,190,000.00 | 1.8% |
| Total | 31,445,020.00 | 13,362,677.00 | 10,221,391.00 | 12,365,981.00 | 67,395,069.00 | 100.0% |
| St. Philip's College | | | | | | |
| Instruction | 11,732,442.00 | 5,113,342.00 | 4,074,809.00 | 4,265,538.00 | 25,186,131.00 | 63.5% |
| Public Service | 64,942.00 | 19,744.00 | 20,536.00 | 21,500.00 | 126,722.00 | 0.3% |
| Academic Support | 3,443,421.00 | 132,965.00 | 886,176.00 | 565,964.00 | 5,028,526.00 | 12.7% |
| Student Services | 3,204,440.00 | 496,973.00 | 866,319.00 | 717,669.00 | 5,285,401.00 | 13.3% |
| Institutional Support | 1,328,261.00 | 12,190.00 | 325,051.00 | 1,304,709.00 | 2,970,211.00 | 7.5% |
| Operations and Maintenance | | 2,000.00 | 485.00 | 2,700.00 | 5,185.00 | 0.0% |
| Auxiliary Enterprises | 48,440.00 | 8,919.00 | 13,910.00 | 53,426.00 | 124,695.00 | 0.3% |
| Transfers (Capital Budget) | | | | 930,000.00 | 930,000.00 | 2.3% |
| Total | 19,821,946.00 | 5,786,133.00 | 6,187,286.00 | 7,861,506.00 | 39,656,871.00 | 100.0% |
| Palo Alto College | | | | | | |
| Instruction | 7,094,827.00 | 2,806,869.00 | 2,373,393.00 | 2,860,325.00 | 15,135,414.00 | 55.6% |
| Academic Support | 1,452,984.00 | 138,688.00 | 381,516.00 | 849,305.00 | 2,822,493.00 | 10.4% |
| Student Services | 2,886,401.00 | 393,727.00 | 784,713.00 | 711,945.00 | 4,776,786.00 | 17.5% |
| Institutional Support | 1,491,008.00 | 61,357.00 | 372,094.00 | 1,068,146.00 | 2,992,605.00 | 11.0% |
| Institutional Scholarships | | | | 89,764.00 | 89,764.00 | 0.3% |
| Auxiliary Enterprises | 141,409.00 | 486,706.00 | 150,557.00 | 212,992.00 | 991,664.00 | 3.6% |
| Transfers (Capital Budget) | | | | 410,000.00 | 410,000.00 | 1.5% |
| Total | 13,066,629.00 | 3,887,347.00 | 4,062,273.00 | 6,202,477.00 | 27,218,726.00 | 100.0% |
| Northwest Vista College | | | | | | |
| Instruction | 7,989,853.00 | 9,438,599.00 | 3,750,549.00 | 2,741,237.00 | 23,920,238.00 | 58.8% |
| Academic Support | 3,032,613.00 | 914,280.00 | 849,357.00 | 2,314,277.00 | 7,110,527.00 | 17.5% |
| Student Services | 3,984,655.00 | 423,205.00 | 948,559.00 | 886,451.00 | 6,242,870.00 | 15.3% |
| Institutional Support | 1,297,773.00 | 156,885.00 | 313,038.00 | 1,069,893.00 | 2,837,589.00 | 7.0% |
| Transfers (Capital Budget) | | | | 590,000.00 | 590,000.00 | 1.4% |
| Total | 16,304,894.00 | 10,932,969.00 | 5,861,503.00 | 7,601,858.00 | 40,701,224.00 | 100.0% |
| Northeast Lakeview College | | | | | | |
| Instruction | 3,991,658.00 | 1,727,350.00 | 1,328,884.00 | 1,253,102.00 | 8,300,994.00 | 49.2% |
| Academic Support | 1,652,808.00 | 1,001,472.00 | 616,754.00 | 537,267.00 | 3,808,301.00 | 22.6% |
| Student Services | 1,830,447.00 | 90,471.00 | 446,349.00 | 339,912.00 | 2,707,179.00 | 16.0% |
| Institutional Support | 1,038,671.00 | 56,052.00 | 254,372.00 | 537,953.00 | 1,887,048.00 | 11.2% |
| Transfers (Capital Budget) | | | | 180,000.00 | 180,000.00 | 1.1% |
| Total | 8,513,584.00 | 2,875,345.00 | 2,646,359.00 | 2,848,234.00 | 16,883,522.00 | 100.0% |
| District and District Support | | | | | | |
| Instruction | | 393,374.00 | 33,100.00 | 410,148.00 | 836,622.00 | 0.7% |
| Academic Support | 280,974.00 | | 78,567.00 | 332,900.00 | 692,441.00 | 0.6% |
| Student Services | 4,801,505.00 | 580,319.00 | 1,398,681.00 | 3,607,543.00 | 10,388,048.00 | 8.3% |
| Institutional Support | 25,545,049.00 | 2,135,606.00 | 13,380,263.00 | 16,961,013.00 | 58,021,931.00 | 46.3% |
| Operations and Maintenance | 7,258,988.00 | 24,000.00 | 1,512,044.00 | 31,696,786.00 | 40,491,818.00 | 32.3% |
| Institutional Scholarships | | | | 607,970.00 | 607,970.00 | 0.5% |
| Auxiliary Enterprises | 211,485.00 | | 55,361.00 | 179,815.00 | 446,661.00 | 0.4% |
| Transfers (Debt Svcs & TPEG) | | | | 13,771,044.00 | 13,771,044.00 | 11.0% |
| Total | 38,098,001.00 | 3,133,299.00 | 16,458,016.00 | 67,567,219.00 | 125,256,535.00 | 100.0% |
| Alamo Colleges | | | | | | |
| Instruction | 51,146,170.00 | 30,401,804.00 | 18,707,792.00 | 15,843,051.00 | 116,098,817.00 | 36.6% |
| Public Service | 172,726.00 | 179,361.00 | 81,534.00 | 77,135.00 | 510,756.00 | 0.2% |
| Academic Support | 12,894,634.00 | 2,471,073.00 | 3,544,625.00 | 6,459,663.00 | 25,369,995.00 | 8.0% |
| Student Services | 21,734,524.00 | 3,391,480.00 | 5,920,160.00 | 7,934,622.00 | 38,980,786.00 | 12.3% |
| Institutional Support | 33,641,698.00 | 2,973,086.00 | 15,441,385.00 | 24,111,307.00 | 76,167,476.00 | 24.0% |
| Operations and Maintenance | 7,258,988.00 | 65,341.00 | 1,521,504.00 | 31,699,486.00 | 40,545,319.00 | 12.8% |
| Institutional Scholarships | | | | 797,734.00 | 797,734.00 | 0.3% |
| Auxiliary Enterprises | 401,334.00 | 495,625.00 | 219,828.00 | 453,233.00 | 1,570,020.00 | 0.5% |
| Transfers | | | | 17,071,044.00 | 17,071,044.00 | 5.4% |
| TOTAL | 127,250,074.00 | 39,977,770.00 | 45,436,828.00 | 104,447,275.00 | 317,111,947.00 | 100.0% |
| Note: FTE is defined as Full-Time Employee in this table. | | | | | | |
| FY15 approved salaries include 45 new Certified Advisor positions and compensation study adjustments, partially offset by retirements. | | | | | | |

| ALAMO COLLEGES | | | | | | | |
|---|-----------------------|------------------------|--------------------|----------------|-------------------|------------------|--------------------|
| FY 2015 Operating Expenses by Functional Category | | | | | | | |
| Campus | Equipment and Capital | Non Operating Expenses | Operating Expenses | Scholarships | Transfers | Travel | Total |
| San Antonio College | | | | | | | |
| Instruction | | | 4,312,701 | | | | 4,312,701 |
| Public Service | | | 55,635 | | | | 55,635 |
| Academic Support | | | 1,859,950 | | | | 1,859,950 |
| Student Services | | | 1,671,102 | | | | 1,671,102 |
| Institutional Support | 918,100 | | 2,251,493 | | | | 3,169,593 |
| Operations and Maintenance | | | | | | | - |
| Institutional Scholarships | | | | 100,000 | | | 100,000 |
| Auxiliary Enterprises | | | 7,000 | | | | 7,000 |
| Transfers | | | | | 1,190,000 | | 1,190,000 |
| Total | 918,100 | - | 10,157,881 | 100,000 | 1,190,000 | - | 12,365,981 |
| St. Philip's College | | | | | | | |
| Instruction | 855,790 | | 3,391,958 | | - | 17,790 | 4,265,538 |
| Public Service | | | 21,500 | | | | 21,500 |
| Academic Support | 19,500 | | 533,384 | | | 13,080 | 565,964 |
| Student Services | 4,450 | | 668,553 | | | 44,666 | 717,669 |
| Institutional Support | | | 1,258,459 | | | 44,750 | 1,303,209 |
| Operations and Maintenance | | | 2,700 | | | | 2,700 |
| Institutional Scholarships | | | | 1,500 | | | 1,500 |
| Auxiliary Enterprises | 16,000 | | 37,426 | | | | 53,426 |
| Transfers | | | | | 930,000 | | 930,000 |
| Total | 895,740 | - | 5,913,980 | 1,500 | 930,000 | 120,286 | 7,861,506 |
| Palo Alto College | | | | | | | |
| Instruction | 88,718 | | 2,739,370 | | | 32,237 | 2,860,325 |
| Academic Support | 18,013 | | 794,402 | | | 36,890 | 849,305 |
| Student Services | 32,335 | | 629,389 | | | 50,221 | 711,945 |
| Institutional Support | 314,981 | | 724,638 | | | 28,527 | 1,068,146 |
| Institutional Scholarships | | | | 89,764 | | | 89,764 |
| Auxiliary Enterprises | 30,475 | | 170,428 | | | 12,089 | 212,992 |
| Transfers | | | | | 410,000 | | 410,000 |
| Total | 484,522 | - | 5,058,227 | 89,764 | 410,000 | 159,964 | 6,202,477 |
| Northwest Vista College | | | | | | | |
| Instruction | 139,195 | | 2,589,642 | | | 12,400 | 2,741,237 |
| Academic Support | 365,050 | | 1,878,579 | | | 70,648 | 2,314,277 |
| Student Services | 34,936 | | 804,649 | | | 46,866 | 886,451 |
| Institutional Support | 50,360 | | 999,613 | | | 19,920 | 1,069,893 |
| Institutional Scholarships | | | | | | | - |
| Transfers | | | | | 590,000 | | 590,000 |
| Total | 589,541 | - | 6,272,483 | - | 590,000 | 149,834 | 7,601,858 |
| Northeast Lakeview College | | | | | | | |
| Instruction | 17,400 | | 1,221,402 | | | 14,300 | 1,253,102 |
| Academic Support | 144,550 | | 369,512 | | | 23,205 | 537,267 |
| Student Services | 14,450 | | 300,367 | | | 25,095 | 339,912 |
| Institutional Support | 3,150 | | 415,603 | | | 119,200 | 537,953 |
| Transfers | | | | | 180,000 | | 180,000 |
| Total | 179,550 | - | 2,306,884 | - | 180,000 | 181,800 | 2,848,234 |
| District and District Support | | | | | | | |
| Instruction | 10,500 | | 350,173 | | | 49,475 | 410,148 |
| Academic Support | | | 241,395 | | | 91,505 | 332,900 |
| Student Services | 183,478 | | 3,325,246 | | | 98,819 | 3,607,543 |
| Institutional Support | 3,913,859 | 2,800,000 | 9,790,588 | | | 456,566 | 16,961,013 |
| Operations and Maintenance | 526,998 | | 31,111,515 | | | 58,273 | 31,696,786 |
| Institutional Scholarships | | | | 607,970 | | | 607,970 |
| Auxiliary Enterprises | 45,900 | | 133,915 | | | | 179,815 |
| Transfers | | | | | 13,771,044 | | 13,771,044 |
| Total | 4,680,735 | 2,800,000 | 44,952,832 | 607,970 | 13,771,044 | 754,638 | 67,567,219 |
| Total Alamo Colleges | | | | | | | |
| Instruction | 1,111,603 | - | 14,605,246 | - | - | 126,202 | 15,843,051 |
| Public Service | - | - | 77,135 | - | - | - | 77,135 |
| Academic Support | 547,113 | - | 5,677,222 | - | - | 235,328 | 6,459,663 |
| Student Services | 269,649 | - | 7,399,306 | - | - | 265,667 | 7,934,622 |
| Institutional Support | 5,200,450 | 2,800,000 | 15,440,394 | - | - | 668,963 | 24,109,807 |
| Operations and Maintenance | 526,998 | - | 31,114,215 | - | - | 58,273 | 31,699,486 |
| Institutional Scholarships | - | - | - | 799,234 | - | - | 799,234 |
| Auxiliary Enterprises | 92,375 | - | 348,769 | - | - | 12,089 | 453,233 |
| Transfers | - | - | - | - | 17,071,044 | - | 17,071,044 |
| Total | 7,748,188 | 2,800,000 | 74,662,287 | 799,234 | 17,071,044 | 1,366,522 | 104,447,275 |

Three Year Staffing Summary

| ALAMO COLLEGES | | | | | | | |
|---|--------------|-----------------|-------------------------|-----------------|-------------------------|-----------------|-------------------------|
| Three Year Staffing Summary - Full Time Positions | | | | | | | |
| | Account Code | FY13 FTE | FY13 Salary | FY14 FTE | FY14 Salary | FY15 FTE | FY15 Salary |
| San Antonio College | | | | | | | |
| Faculty | 61001 | 328.00 | 20,225,480.00 | 288.00 | 18,003,411.00 | 283.00 | 18,453,152.00 |
| Non-Instructional Faculty | 61003 | 19.00 | 1,285,199.00 | 21.00 | 1,423,157.00 | 20.00 | 1,405,209.00 |
| Administrators | 61011 | 9.63 | 1,116,532.00 | 9.63 | 1,097,024.61 | 8.63 | 1,012,162.15 |
| Professionals | 61012 | 83.00 | 4,275,257.00 | 88.00 | 4,538,202.00 | 110.00 | 6,162,097.00 |
| Classified | 61021 | 143.63 | 4,440,284.00 | 132.63 | 4,223,016.27 | 130.63 | 4,412,400.46 |
| Total | | 583.26 | \$31,342,752.00 | 539.26 | \$29,284,810.88 | 552.26 | \$31,445,020.61 |
| St. Philip's College | | | | | | | |
| Faculty | 61001 | 173.00 | 10,103,850.00 | 171.00 | 10,093,571.00 | 169.00 | 10,116,761.00 |
| Non-Instructional Faculty | 61003 | 10.00 | 568,491.00 | 10.00 | 568,491.00 | 11.00 | 652,726.00 |
| Administrators | 61011 | 11.37 | 1,196,316.00 | 11.37 | 1,196,316.39 | 11.37 | 1,239,249.85 |
| Professionals | 61012 | 73.00 | 3,807,096.00 | 70.00 | 3,720,625.00 | 93.00 | 4,947,251.00 |
| Classified | 61021 | 82.37 | 2,543,253.00 | 87.37 | 2,695,084.73 | 86.37 | 2,865,957.54 |
| Total | | 349.74 | \$18,219,006.00 | 349.74 | \$18,274,088.12 | 370.74 | \$19,821,945.39 |
| Palo Alto College | | | | | | | |
| Faculty | 61001 | 108.00 | 6,465,901.00 | 104.00 | 6,219,759.00 | 103.00 | 6,397,196.00 |
| Non-Instructional Faculty | 61003 | 3.00 | 152,416.00 | 5.00 | 314,541.00 | 6.00 | 411,247.00 |
| Administrators | 61011 | 9.00 | 982,604.00 | 9.00 | 984,612.00 | 9.00 | 1,042,041.00 |
| Professionals | 61012 | 55.50 | 2,669,557.00 | 57.00 | 2,774,323.00 | 68.00 | 3,527,907.00 |
| Classified | 61021 | 53.00 | 1,514,992.00 | 51.00 | 1,476,284.00 | 51.00 | 1,688,238.00 |
| Total | | 228.50 | \$11,785,470.00 | 226.00 | \$11,769,519.00 | 237.00 | \$13,066,629.00 |
| Northwest Vista College | | | | | | | |
| Faculty | 61001 | 144.00 | 7,685,038.00 | 144.00 | 7,607,174.00 | 144.00 | 7,989,853.00 |
| Non-Instructional Faculty | 61003 | 4.00 | 216,294.00 | 4.00 | 216,294.00 | 4.00 | 226,467.00 |
| Administrators | 61011 | 7.00 | 803,873.00 | 7.00 | 803,872.00 | 7.00 | 823,269.00 |
| Professionals | 61012 | 93.00 | 4,290,741.00 | 92.00 | 4,291,849.00 | 106.00 | 5,439,737.00 |
| Classified | 61021 | 58.00 | 1,714,952.00 | 59.00 | 1,743,911.00 | 57.00 | 1,825,568.00 |
| Total | | 306.00 | \$14,710,898.00 | 306.00 | \$14,663,100.00 | 318.00 | \$16,304,894.00 |
| Northeast Lakeview College | | | | | | | |
| Faculty | 61001 | 67.00 | 3,566,767.00 | 63.00 | 3,288,813.00 | 63.00 | 3,481,807.00 |
| Non-Instructional Faculty | 61003 | | | 3.00 | 144,281.00 | 3.00 | 151,208.00 |
| Administrators | 61011 | 9.00 | 977,724.00 | 9.00 | 963,460.00 | 9.00 | 1,012,828.00 |
| Professionals | 61012 | 40.00 | 1,961,369.00 | 44.00 | 2,133,446.00 | 51.00 | 2,751,005.00 |
| Classified | 61021 | 32.00 | 947,768.00 | 34.00 | 974,465.00 | 33.00 | 1,116,736.00 |
| Total | | 148.00 | \$7,453,628.00 | 153.00 | \$7,504,465.00 | 159.00 | \$8,513,584.00 |
| District and District Support | | | | | | | |
| Administrators | 61011 | 20.00 | 3,085,324.00 | 20.00 | 3,103,855.00 | 20.00 | 3,247,581.00 |
| Professionals | 61012 | 269.60 | 17,297,524.00 | 296.90 | 19,008,522.20 | 309.90 | 20,321,802.50 |
| Classified | 61021 | 428.15 | 13,550,237.00 | 412.48 | 13,048,381.60 | 410.63 | 14,528,616.96 |
| | | 717.75 | \$33,933,085.00 | 729.38 | \$35,160,758.80 | 740.53 | \$38,098,000.46 |
| Total Alamo Colleges | | | | | | | |
| Faculty | 61001 | 820.00 | 48,047,036.00 | 770.00 | 45,212,728.00 | 762.00 | 46,438,769.00 |
| Non-Instructional Faculty | 61003 | 36.00 | 2,222,400.00 | 43.00 | 2,666,764.00 | 44.00 | 2,846,857.00 |
| Administrators | 61011 | 66.00 | 8,162,373.00 | 66.00 | 8,149,140.00 | 65.00 | 8,377,131.00 |
| Professionals | 61012 | 614.10 | 34,301,544.00 | 647.90 | 36,466,967.20 | 737.90 | 43,149,799.50 |
| Classified | 61021 | 797.15 | 24,711,486.00 | 776.48 | 24,161,142.60 | 768.63 | 26,437,516.96 |
| Total | | 2,333.25 | \$117,444,839.00 | 2,303.38 | \$116,656,741.80 | 2,377.53 | \$127,250,073.46 |

Note:

A) Full time faculty positions declined through attrition, making progress toward 50/50 ratio of full time/part time faculty

B) FY15 approved salaries include 45 new Certified Advisor positions and compensation study adjustments, partially offset by retirements.

C) DSO FTE declined 105 since FY2009, after normalizing for functions centralized for efficiency (see page 52)

District Support Operations

The Alamo Community College District is the legal entity for the family of Alamo Colleges, and has the authority to issue debt, make investments, accept state appropriations, acquire capital assets, assess and collect taxes or otherwise engage in activities as appropriate for the district. The five Colleges' primary responsibility is to administer and provide educational services, in accordance with the policies and procedures of the Alamo Colleges' system. The College Presidents, administration and staff have the ability to direct their own budget(s), as approved by Alamo Community College District's Board of Trustees, and make decisions regarding the funds provided to them in order to conduct these educational activities. The remaining activities not authorized to the five Colleges are administered by District operational offices, including full oversight and administration of all facilities. These activities are more economically and efficiently conducted at the district level on behalf of all the Alamo Colleges.

The district support operations can be separated into two categories, with regards to impact on the five colleges: Direct and Indirect support.

Direct Support: are functions that are funded and administered at the district support operations yet are performed at each of the five campus locations. These direct support costs include:

| | |
|---|--|
| Facilities (Grounds, Housekeeping, Maintenance) | Preventive Maintenance (Roofs, HVAC, etc.) |
| Utilities (Electric/Gas, Water) | Student Financial Services |
| Business Offices | Public Safety (Police) |
| Emergency Management Investments | Interpreter and Immunization |

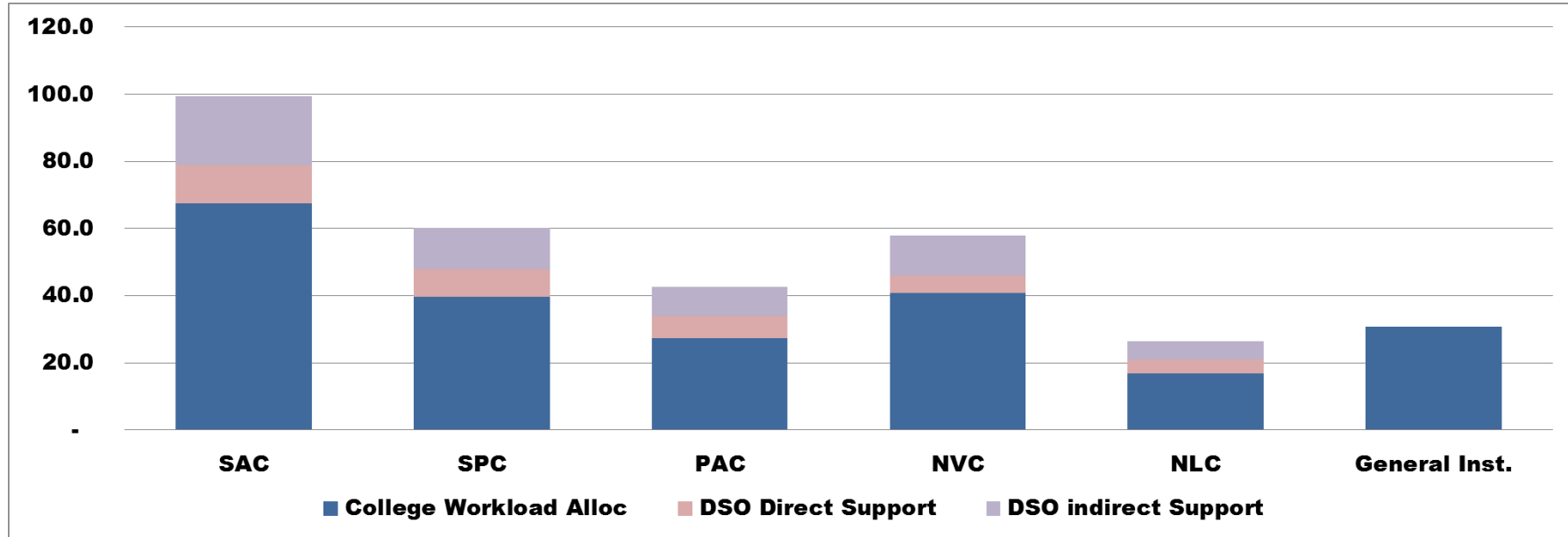
Indirect Support: are functions that are funded and administered at the district support operations and are performed in various locations that support the entire Alamo Colleges. Indirect support costs include:

| | |
|---|---|
| Academic Success (curriculum alignment, community partnerships) | Student Success (student leadership institute, college connections) |
| Finance & Fiscal Services (general accounting, accounts payable, budgeting, grants, inventory control, records retention, treasury) | Human Resources (hiring, benefits, compensation, risk management) |
| Institutional Research | Student Call Center |
| Legal, Ethics, Policy, Internal Audit, Foundation | International Program |
| Strategic Planning | Advertising and Communication |
| Continuing Education & Workforce Development | |

General Institutional: These are mandatory, legal or binding services, which include transfers for revenue debt service, Texas Public Educational Grants (TPEG), fees for assessing and collecting ad valorem taxes, audit, credit card, bad debt, insurance, and other investment items.

The chart and table on the next page displays a fully allocated view of the operating budget.

Fully Allocated Expenses



| | SAC | SPC | PAC | NVC | NLC | General Inst. | Total |
|--------------------------------------|------|------|------|------|------|---------------|-------|
| College Workload Alloc | 67.4 | 39.7 | 27.2 | 40.7 | 16.9 | 30.9 | 268.7 |
| Building Maintenance | 1.3 | 1.0 | 0.8 | 1.0 | 0.7 | | 6.3 |
| Utilities | 2.6 | 1.6 | 1.3 | 1.1 | 1.0 | | 8.0 |
| Preventive Maintenance | 2.8 | 1.6 | 2.2 | 0.5 | 0.5 | | 14.4 |
| Housekeeping | 1.7 | 1.6 | 0.8 | 1.0 | 1.0 | | 6.9 |
| Groundskeeping | 0.2 | 0.1 | 0.3 | 0.5 | 0.1 | | 1.4 |
| Bursar | 0.3 | 0.1 | 0.2 | 0.2 | 0.1 | | 1.0 |
| Student Financial Aid (SFA) | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | | 3.9 |
| Student Contact Center | 0.6 | 0.4 | 0.2 | 0.2 | 0.1 | | 1.6 |
| Public Safety | 0.7 | 0.5 | 0.2 | 0.2 | 0.1 | | 1.9 |
| Center for Student Information (CSI) | 0.8 | 0.5 | 0.2 | 0.2 | 0.1 | | 1.9 |
| Interpreter and Immunization | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | | 0.2 |
| Emergency Mgmt Initiatives | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | | 0.9 |
| DSO Direct Support | 11.5 | 8.1 | 6.6 | 5.3 | 4.0 | - | 48.4 |
| Budget w/ Direct Support | 78.9 | 47.7 | 33.8 | 46.0 | 20.9 | 30.9 | 317.1 |
| DSO indirect Support | 20.5 | 12.4 | 8.8 | 11.9 | 5.4 | | |
| Budget - Fully Allocated | 99.4 | 60.1 | 42.6 | 57.9 | 26.3 | 30.9 | 317.1 |

The FY 2014-2015 budget for District Support Operations (DSO) was less than the FY 2013-2014 budget, driven by the one-time investments originally budgeted in General Institutional in FY 2013-2014. In general, compensation adjustments from the Hay Study increased FY 2015 budgets similar to college staff budgets. In addition, on a year over year basis, several DSO organizations grew to support the overall mission including the following: Facilities, specifically ground, housekeeping and maintenance, to ensure service levels; Public Safety; Student Contact Center operations (formerly funded at the Campus level in prior years); and Communications, investing additional funds as Alamo Colleges rebrands and promotes the Career Institutes.

| District Support Operations Budget Summary | | | |
|--|------------------|------------------|------------------|
| <i>(Dollars Reported in 000's)</i> | FY14 | FY15 | Inc/(Dec) |
| <u>Direct Support Organizations</u> | | | |
| Facilities (Grounds, Housekeeping & Maintenance) | 13,245 | 14,596 | 1,351 |
| Utilities | 8,755 | 8,200 | (555) |
| Preventive Maintenance | 12,500 | 14,500 | 2,000 |
| Student Financial Services | 4,307 | 4,692 | 384 |
| Business Offices | 843 | 1,031 | 188 |
| Public Safety (Police) | 4,739 | 5,889 | 1,150 |
| Emergency / Risk Management | 1,064 | 980 | (84) |
| Center for Student Information | 1,492 | 1,876 | 384 |
| Interpreter and Immunization Services | 1,148 | 1,068 | (80) |
| Total Direct Support | \$48,093 | \$52,832 | \$4,739 |
| <u>Indirect Support Organizations</u> | | | |
| Chancellor's Office (includes Community Partnerships) | 1,396 | 1,375 | (21) |
| Vice Chancellor's Offices | 4,300 | 3,904 | (396) |
| Academic Success | 161 | 856 | 695 |
| Student Success | 604 | 651 | 47 |
| Finance & Fiscal Services | 8,462 | 8,359 | (103) |
| Human Resources | 6,985 | 6,593 | (392) |
| Facilities (including Construction, Vehicle Replacement) | 2,716 | 2,652 | (64) |
| Student Call Center | - | 1,640 | 1,640 |
| Legal, Ethics, Policy, Internal Audit, Foundation | 2,650 | 2,706 | 56 |
| IT, State Reporting & Strategic Planning | 6,041 | 4,910 | (1,130) |
| Continuing Education & Workforce Development | 5,182 | 5,027 | (155) |
| Advertising and Communication | 2,029 | 3,133 | 1,104 |
| Total Indirect Support | \$40,525 | \$41,806 | \$1,281 |
| General Institutional | \$37,157 | \$30,618 | (\$6,539) |
| Total District Support Operations | \$125,776 | \$125,257 | (\$519) |

Facilities and related costs total \$40 million overall, including \$2 million increase in preventive maintenance. The Housekeeping, Maintenance and Grounds budgets use a workload driven model to determine the level of staff and/or outsourced staff required for these functions. Housekeeping and maintenance use gross square foot (GSF) by full-time employee and/or externally contracted service. Grounds coverage uses acreage per full-time employee and/or contracted service. The comparison in these metrics for two years is provided below. These metrics were held flat compared to FY2014, as service levels needed to maintain our buildings and grounds is a key driver.

| Per Staff or Contract Services | | |
|--------------------------------|------------|------------|
| | FY15 | FY14 |
| Housekeeping | 24,000 GSF | 24,000 GSF |
| Building Maintenance | 52,000 GSF | 52,000 GSF |
| Grounds | 25 Acres | 25 Acres |

| Type of Facility ¹ | FY15 |
|-------------------------------|------|
| Academic Buildings | 112 |
| Libraries | 6 |
| Admin & Support Bldgs | 95 |
| Parking Garages | 3 |
| Dining Facilities | 6 |
| Athletic Facilities | 9 |
| Plant | 31 |

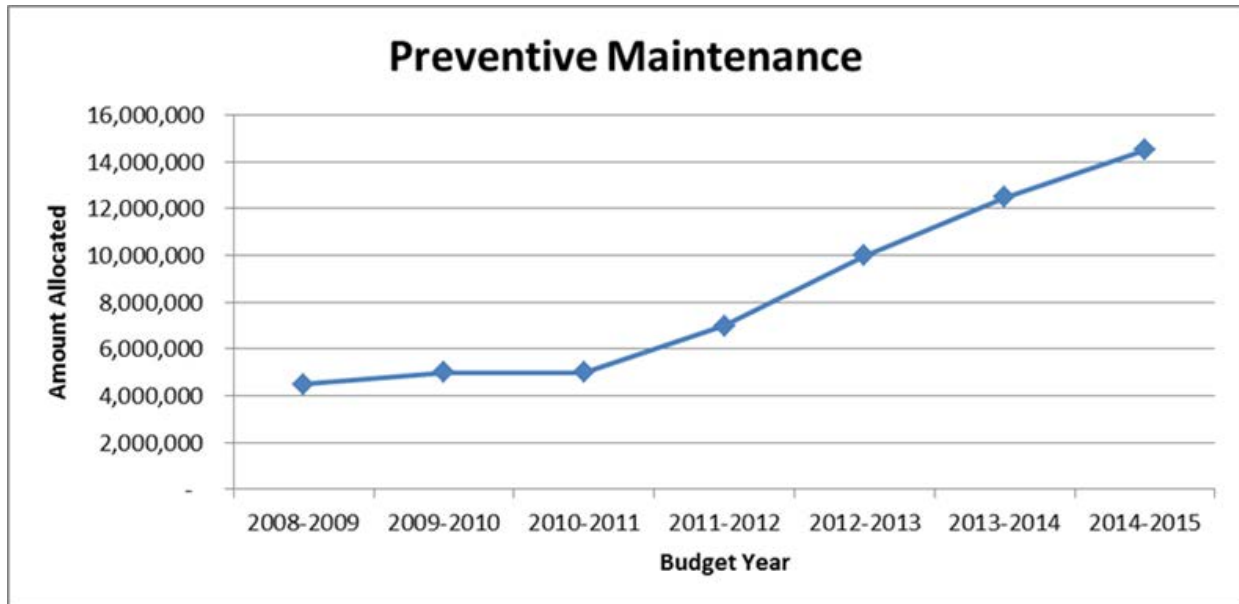
¹ This table represents a count of functionality of all Alamo College buildings. Several buildings house multiple functions, (i.e. Admin, Library, Dining, etc. may all be in one physical structure).

Preventive Maintenance. Preventive maintenance is defined as regularly scheduled repair and maintenance needed to keep building components, such as heating-ventilation-air conditioning (HVAC) systems, roofs, plumbing and electrical systems, operating efficiently and to extend their useful life. Preventive maintenance includes periodic inspections, lubrication, calibrations and equipment replacement. Alamo Colleges funds preventive maintenance out of its operating budget each year. The Alamo Colleges’ Facilities Department routinely inspects the condition of the building inventory and uses a work-order system to effectively manage the maintenance tasks. In the FY 2014-2015 budget, the Board of Trustees increased annual allocations for preventive maintenance to \$14.5 million for regularly scheduled repair and maintenance for existing and new buildings. National standards recommend 1% to 5% of Asset Replacement Values (a range of \$7.0 to \$36.0 million for Alamo Colleges). Alamo Colleges has identified \$21.0 million dollars per year as the recommended annual amount to allocate to preventive maintenance, as seen in the Multi-year Planning strategy in years 4-10.

As seen in the chart below, using nationally recognized standards that recommend funding preventive maintenance at 1% to 5% of total asset replacement values, Alamo Colleges has steadily increased funding in an effort to maintain the plant and facilities as they age. These funds allow for preventing further deterioration of facilities.

| Proposed FY15 Preventive Maintenance Budget | |
|---|---------------------|
| Roof and Building Envelope | \$4,500,000 |
| HVAC | \$1,500,000 |
| Mechanical, Electrical & Plumbing (MEP) | \$1,500,000 |
| Flooring | \$500,000 |
| Structural | \$1,000,000 |
| Elevators and Escalators | \$1,000,000 |
| Fire Alarms and IT | \$400,000 |
| Pavement and Grounds | \$1,090,000 |
| Energy and Water Efficiency | \$1,650,000 |
| Air Quality | \$550,000 |
| Pest Control | \$59,000 |
| Facilities Condition Index (FCI) Management | \$700,000 |
| PAC Natatorium | \$51,000 |
| Total | \$14,500,000 |

NOTE: PAC Natatorium: if COSA approves \$1.5 M for HVAC/major repairs Alamo Colleges will reallocate the above budget to utilize \$1.53M (51%) from Preventive Maintenance in FY 2015



Three Year Staffing Summary – District Only

| ALAMO COLLEGES | | | | | | | |
|---|---------------|---------------|------------------------|---------------|------------------------|---|------------------------|
| Three Year District Staffing Summary - Full Time Positions | | | | | | | |
| | | FY13 | FY13 | FY14 | FY14 | FY15 | FY15 |
| | | FTE | Salary | FTE | Salary | FTE | Salary |
| Chancellor | | | | | | | |
| 61011 | Administrator | 3.00 | 617,562.00 | 3.00 | 635,262.00 | 3.00 | 670,427.00 |
| 61012 | Professional | 12.00 | 933,087.00 | 13.00 | 1,010,084.00 | 14.00 | 1,115,374.00 |
| 61021 | Classified | 4.00 | 192,682.00 | 4.00 | 192,682.00 | 4.00 | 194,612.00 |
| Total | | 19.00 | \$1,743,331.00 | 20.00 | \$1,838,028.00 | 21.00 | \$1,980,413.00 |
| VC for Academic Affairs | | | | | | | |
| 61011 | Administrator | 2.00 | 325,766.00 | 2.00 | 320,336.00 | 2.00 | 334,155.00 |
| 61012 | Professional | 4.00 | 354,541.00 | 5.00 | 414,261.00 | 10.00 | 765,949.00 |
| 61021 | Classified | 2.00 | 76,299.00 | 3.00 | 118,813.00 | 3.00 | 115,153.00 |
| Total | | 8.00 | \$756,606.00 | 10.00 | \$853,410.00 | 15.00 | \$1,215,257.00 |
| VC for Finance and Administration (B) | | | | | | | |
| 61011 | Administrator | 7.00 | 978,229.00 | 7.00 | 980,019.00 | 7.00 | 1,019,945.00 |
| 61012 | Professional | 142.00 | 9,169,634.00 | 155.00 | 9,832,967.00 | 160.00 | 10,404,767.00 |
| 61021 | Classified | 371.00 | 11,457,867.00 | 351.00 | 10,807,328.00 | 351.00 | 12,235,773.00 |
| Total | | 520.00 | \$21,605,730.00 | 513.00 | \$21,620,314.00 | 518.00 | \$23,660,485.00 |
| VC for Planning Performance and Info Systems | | | | | | | |
| 61011 | Administrator | 4.00 | 544,844.00 | 4.00 | 544,844.00 | 4.00 | 564,988.00 |
| 61012 | Professional | 68.00 | 4,380,966.00 | 73.00 | 4,830,712.00 | 72.00 | 4,746,511.00 |
| 61021 | Classified | 23.00 | 910,007.00 | 22.00 | 847,506.00 | 22.00 | 898,531.00 |
| Total | | 95.00 | \$5,835,817.00 | 99.00 | \$6,223,062.00 | 98.00 | \$6,210,030.00 |
| VC for Economic and Workforce Development | | | | | | | |
| 61011 | Administrator | 2.00 | 314,553.00 | 2.00 | 314,553.00 | 2.00 | 329,033.00 |
| 61012 | Professional | 27.60 | 1,566,636.00 | 32.90 | 1,847,028.20 | 28.90 | 1,775,493.50 |
| 61021 | Classified | 10.15 | 292,764.00 | 13.48 | 414,727.60 | 12.63 | 414,082.96 |
| Total | | 39.75 | \$2,173,953.00 | 48.38 | \$2,576,308.80 | 43.53 | \$2,518,609.46 |
| VC for Student Success (B) | | | | | | | |
| 61011 | Administrator | 2.00 | 304,370.00 | 2.00 | 308,841.00 | 2.00 | 329,033.00 |
| 61012 | Professional | 16.00 | 892,660.00 | 18.00 | 1,073,470.00 | 25.00 | 1,513,708.00 |
| 61021 | Classified | 18.00 | 620,618.00 | 19.00 | 667,325.00 | 18.00 | 670,465.00 |
| Total | | 36.00 | \$1,817,648.00 | 39.00 | \$2,049,636.00 | 45.00 | \$2,513,206.00 |
| Total District and District Support | | | | | | | |
| 61011 | Administrator | 20.00 | 3,085,324.00 | 20.00 | 3,103,855.00 | 20.00 | 3,247,581.00 |
| 61012 | Professional | 269.60 | 17,297,524.00 | 296.90 | 19,008,522.20 | 309.90 | 20,321,802.50 |
| 61021 | Classified | 428.15 | 13,550,237.00 | 412.48 | 13,048,381.60 | 410.63 | 14,528,616.96 |
| Total | | 717.75 | \$33,933,085.00 | 729.38 | \$35,160,758.80 | 740.53 | \$38,098,000.46 |
| | | | | | | FY09 Staffing (at peak) | 821.50 |
| (A) FY11 and FY12 includes transfer of 19 employees from the Colleges to establish the new Center for Student Information (CSI). FY13 includes transfer of 6 Interpreter employees from the Colleges. | | | | | | Decrease since FY09 | (80.97) |
| | | | | | | Impact of CSI & Interpreters | (25.00) (A) |
| | | | | | | District FTE reduction, net of Transfer | (105.97) |
| (B) FY13 re-stated for SFA move from VC for Student Success to VC for Finance and Administration in September 2013. | | | | | | | |
| Note: FTE is defined as Full-Time Employee in this table. | | | | | | | |

Capital Allocations

Alamo Colleges has significant investments in buildings, land, parking garages, athletic facilities and equipment. The capital budget includes both capitalized and non-capitalized activity. The funding mechanisms for the capital budget are both operating allocations and debt issuance. Routine and preventive maintenance is funded from the operating budget. Routine capital expenditures for both capitalized and non-capitalized items are funded from the operating budget. Unused allocations to the capital budget from an annual budget for routine capital expenditures are made available for future use.

Routine Capital Expenditures. The annual allocation for resources to update or replace obsolete and worn out equipment and furniture is identified in the Capital Budget line of the operating budget. The five Colleges receive this allocation for this purpose. According to the procedure, the process for determining the annual allocation requires four steps:

1. Estimate amount of capitalized assets that lost a portion of useful life the previous year. The depreciation expense by college for the most recent and available fiscal year is the starting point for the annual allocation. The FY 2014-2015 Capital Budget allocation begins with depreciation expense from the Fiscal Year 2013 financial statements as a best estimate of asset life and assets needing replacement.
2. Estimate amount of non-capitalized items the Colleges will need to replace during the year. Expensed asset replacement (assets costing less than \$5,000) is calculated by using the FY 2014-2015 projected contact hours multiplied by \$0.25 per contact hour, which was based on a historical spending analysis.
3. Determine the amount of funding availability to allocate to this budget item. The amount allocated to this item is based on funding available and strategic and operational priorities as identified by the Board of Trustees.

Due to funding limitations, a total of \$3,300,000 was allocated for the FY 2014-2015 Capital Budget, plus an additional \$ 1 million for installation of security cameras. Based on the procedure to identify the estimated amount needed for this item, this allocation represents 41% funded for routine capital expenditures. In the Multi-Year plan, this allocation will increase year over year to a maximum of \$9 million in year ten.

| | |
|---|-------------|
| Step 1 Depreciation Expense for Equipment @ Colleges for Fiscal Year 2013 | \$2,822,841 |
| Step 2 Non-capitalized need (@ \$0.25/Contact Hr) | 5,317,599 |
| Amount recommended by procedure | 8,140,440 |
| Step 3 FY 2014-2015 Budget Allocation | 3,300,000 |
| % Funded | 41% |

Debt Service Funds

Alamo Colleges issues general obligation bonds to construct, renovate, acquire and equip new and existing facilities. Alamo Colleges also issues maintenance tax notes to purchase equipment, vehicles and renovate various facilities. The bonds and notes are direct obligations of the Alamo Colleges payable from a continuing direct annual ad valorem tax on all real and business personal property located in Bexar County. In May 2011, the Board of Trustees approved a debt policy, which formalizes the Board framework for the management of external debt. This Policy is not required by statute, but is considered to be a best practice by the Government Finance Officers Association (GFOA), and is viewed favorably by the debt rating agencies to have one in place.

Alamo Colleges is limited to a total tax rate not to exceed \$0.25 per \$100 taxable assessed valuation for maintenance and operations and debt service purposes per enabling legislation. Alamo Colleges will levy and assess, for each year that all or any of the bonds and notes remain outstanding and unpaid, a tax within the limitations prescribed by law which, when added to other funds legally available to the Alamo Colleges for payment of outstanding tax debt obligations, is adequate to provide funds to pay the principal of and interest on the bonds and the notes. Over the past ten years, Alamo Colleges continues to manage the general obligation debt well below (14% in FY 2014) the legal debt limit, as shown in the table below.

| Legal Debt Margin Information | | | | | | | | |
|----------------------------------|----------------------------|---|--|-----------------------------------|--|--|--|--|
| (Amounts Expressed in Thousands) | | | | | | | | |
| (unaudited) | | | | | | | | |
| General Obligation Bonds | | | | | | | | |
| For the Year Ended August 31 | Net Taxable Assessed Value | Elected Tax Levy Limit for Debt Service | Less: Funds Restricted for Repayment of General Obligation Bonds | Total Net General Obligation Debt | Current Year Debt Service Requirements | Excess of Elected Limit for Debt Service over Current Requirements | Net Current Requirements as a % of Elected Limit | |
| 2004 | \$ 59,131,594 | 93,251 | 2,015 | 91,236 | 8,328 | 82,908 | 6.77% | |
| 2005 | \$ 62,321,227 | 98,281 | 2,532 | 95,749 | 6,220 | 89,529 | 3.75% | |
| 2006 | \$ 67,348,395 | 106,208 | 1,626 | 104,582 | 5,847 | 98,735 | 3.97% | |
| 2007 | \$ 77,038,994 | 121,490 | 2,297 | 119,193 | 29,979 | 89,214 | 22.79% | |
| 2008 | \$ 90,069,052 | 144,291 | 3,420 | 140,871 | 31,171 | 109,700 | 19.23% | |
| 2009 | \$ 99,424,463 | 157,985 | 3,016 | 154,969 | 31,170 | 123,799 | 17.82% | |
| 2010 | \$ 100,688,758 | 159,994 | 4,633 | 155,361 | 27,205 | 128,156 | 14.11% | |
| 2011 | \$ 99,275,859 | 152,018 | 5,315 | 146,703 | 27,239 | 119,464 | 14.42% | |
| 2012 | \$ 99,749,409 | 152,743 | 5,467 | 147,276 | 25,745 | 121,531 | 13.28% | |
| 2013 | \$ 101,560,843 | 147,873 | 5,788 | 142,085 | 26,911 | 115,174 | 14.28% | |
| 2014 | \$ 106,941,906 | 155,707 | 5,808 | 149,899 | 26,913 | 122,986 | 13.55% | |

Alamo Colleges issues revenue bonds to purchase land, and to acquire, construct, improve, enlarge and equip facilities. The source or prepayment on these bonds are pledged revenues including tuition, campus access fees, investment income, bookstore and food service commissions. The following table lists each currently outstanding debt issuance, issuance date and type and amount of debt.

| Series | Instrument Type and Purpose | Amount Issued and Authorized | Final Maturity | Outstanding Debt for Current Year Budget |
|--|---|------------------------------|----------------|--|
| General Obligation Bonds | | | | |
| 2006 | Construct, renovate, acquire and equip new and existing facilities. Issued April 20, 2006. | \$ 60,710,000 | 2036 | \$ 39,250,000 |
| 2006A | Construct, renovate, acquire and equip new and existing facilities. Issued September 14, 2006. | \$ 49,580,000 | 2036 | \$ 46,245,000 |
| 2007 | Construct, renovate, acquire and equip new and existing facilities. Issued April 5, 2007. | \$ 271,085,000 | 2033 | \$ 179,370,000 |
| 2007A | Construct, renovate, acquire and equip new and existing facilities. Issued August 21, 2007. | \$ 63,490,000 | 2032 | \$ 35,395,000 |
| 2012 | Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Issued July 12, 2012. | \$ 74,110,000 | 2037 | \$ 74,110,000 |
| Subtotal - General Obligation Bonds | | | | \$ 374,370,000 |
| Maintenance Tax Notes | | | | |
| 2006 | Purchase equipment, vehicles and renovate various facilities. Issued April 20, 2006 | \$ 30,435,000 | 2026 | \$ 21,875,000 |
| 2007 | Purchase equipment, vehicles and renovate various facilities. Issued September 18, 2007. | \$ 81,110,000 | 2027 | \$ 7,725,000 |
| 2011 | Renovate and repair existing District facilities. Issued August 5, 2011. | \$ 54,795,000 | 2031 | \$ 43,405,000 |
| 2014 | Refunding of certain maturities of the 2007 Maintenance Tax Notes. Issued February, 27 2014. | \$ 40,665,000 | 2023 | \$ 40,665,000 |
| Subtotal - Maintenance Tax Notes | | | | \$ 113,670,000 |
| Revenue Financing System | | | | |
| 2012A | Refund certain of the District's outstanding Combined Fee Revenue bonds and to construct a parking facility. Issued March 22, 2012. | \$ 55,800,000 | 2036 | \$ 55,400,000 |
| 2012B | (Taxable issue). Refund remainder of the District's outstanding Combined Fee Revenue bonds. Issued March 22, 2012. | \$ 22,295,000 | 2017 | \$ 13,230,000 |
| Subtotal - Revenue Financing System Bonds | | | | \$ 68,630,000 |
| Total Bonds | | | | \$ 556,670,000 |

Principal and interest payments for current and future budget years are (amount in 000's):

| For the Year Ended | General Obligation Bonds | | Revenue Bonds | | Maintenance Tax Notes | | TOTAL BONDS | |
|--------------------|--------------------------|----------------|---------------|---------------|-----------------------|---------------|----------------|----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| August 31, 2015 | 9,500 | 17,420 | 4,655 | 2,409 | 9,370 | 5,218 | 23,525 | 25,047 |
| 2016 | 9,955 | 16,961 | 4,720 | 2,356 | 9,755 | 4,838 | 24,430 | 24,155 |
| 2017 | 10,490 | 16,428 | 4,780 | 2,288 | 7,380 | 4,487 | 22,650 | 23,203 |
| 2018 | 11,000 | 15,921 | 4,870 | 2,202 | 7,720 | 4,149 | 23,590 | 22,272 |
| 2019 | 11,545 | 15,374 | 5,060 | 2,052 | 8,100 | 3,770 | 24,705 | 21,196 |
| 2020-2024 | 66,840 | 67,745 | 27,325 | 6,917 | 39,450 | 12,491 | 133,615 | 87,152 |
| 2025-2029 | 84,155 | 50,440 | 9,640 | 2,041 | 25,585 | 4,183 | 119,380 | 56,664 |
| 2030-2034 | 103,880 | 29,273 | 4,985 | 873 | 6,310 | 320 | 115,175 | 30,465 |
| 2035-2038 | 67,005 | 5,312 | 2,595 | 148 | - | - | 69,600 | 5,460 |
| TOTAL | 374,370 | 234,873 | 68,630 | 21,286 | 113,670 | 39,455 | 556,670 | 295,614 |

| ALAMO COLLEGES | | | | |
|------------------------------------|--|---------------------|---------------------|---------------------|
| REVENUE BONDS | | | | |
| RETIREMENT OF INDEBTEDNESS FUND | | | | |
| ACCOUNT | DESCRIPTION | 2012-2013 BUDGET | 2013-2014 BUDGET | 2014-2015 BUDGET |
| INTEREST & SINKING FUND | | | | |
| Fund Code / Account Code | REVENUES | | | |
| 11x001 / 5005 - 07 | TUITION PLEDGED | | | |
| 11x001 / 5271x | PLEDGED TUITION | | | |
| 11x001 / 56504 | INVESTMENT INCOME | | | |
| 13x001 / 54105 | GAME TABLES/ SPECIAL CONCESSIONS | | | |
| 13x001 / 54106 | VENDING MACHINES | | | |
| 13x001 / 54115 | PARKING VIOLATIONS | | | |
| 13x001 / 54111 | PARKING PERMITS | | | |
| 13x001 / 54108 | NET BOOKSTORE REVENUE PER CONTRACT GUARANTEE | | | |
| | TOTAL PLEDGED REVENUES | | | |
| | TRANSFERS | | | |
| | TRANSFER TO SINKING FUND | (7,151,588) | (7,502,545) | (7,064,031) |
| | TRANSFER TO GENERAL FUND | | | |
| | TOTAL TRANSFERS | | | |
| | NET INCREASE (DECREASE) IN FUND BALANCE | | | |
| | INTEREST & SINKING FUND (ANNUAL DEBT SVC) = | \$ 7,151,588 | \$ 7,502,545 | \$ 7,064,031 |
| | REVENUES | | | |
| | TRANSFER FROM PLEDGED REVENUE FUND | \$7,151,588 | \$7,502,545 | \$7,064,031 |
| | TOTAL REVENUES | \$7,151,588 | \$7,502,545 | \$7,064,031 |
| | EXPENDITURES & TRANSFERS | | | |
| 979001-893901-82005-9425 | 2012A REVENUE BONDS PRINCIPAL PAYMENT | 0 | (400,000) | (405,000) |
| 979001-893901-82005-9425 | 2012A REVENUE BONDS INTEREST PAYMENT | (2,521,888) | (2,270,888) | (2,262,844) |
| 979001-893901-79005-9405 | 2012B REVENUE BONDS PRINCIPAL PAYMENT | (4,410,000) | (4,655,000) | (4,250,000) |
| 979001-893901-79005-9405 | 2012B REVENUE BONDS INTEREST PAYMENT | (219,701) | (176,657) | (146,187) |
| | TOTAL EXPENDITURES & TRANSFERS | (7,151,588) | (7,502,545) | (7,064,031) |
| | NET INCREASE (DECREASE) IN FUND BALANCE | \$0 | \$0 | \$0 |

| ALAMO COLLEGES | | | | |
|--|--|---------------------|---------------------|---------------------|
| GENERAL OBLIGATION BONDS/MAINTENANCE TAX NOTES | | | | |
| RETIREMENT OF INDEBTEDNESS FUND | | | | |
| ACCOUNT | DESCRIPTION | 2012-2013 BUDGET | 2013-2014 BUDGET | 2014-2015 BUDGET |
| | INTEREST & SINKING FUND | | | |
| | REVENUES | | | |
| | TAX REVENUE - TRANSFERRED IN | \$42,078,874 | \$41,632,488 | \$41,507,811 |
| | TOTAL REVENUES | \$42,078,874 | \$41,632,488 | \$41,507,811 |
| | EXPENDITURES & TRANSFERS | | | |
| 959208-893901-82005-9425 | PRINCIPAL PAYMENT - 2014 | 0 | 0 | 3,895,000 |
| 959208-893901-79005-9405 | INTEREST PAYMENT - 2014 | 0 | 0 | 1,873,475 |
| 959207-893901-82005-9425 | PRINCIPAL PAYMENT - 2011 | 3,805,000 | 3,945,000 | 4,080,000 |
| 959207-893901-79005-9405 | INTEREST PAYMENT - 2011 | 2,241,288 | 2,105,313 | 1,955,012 |
| 959205-893901-82005-9425 | PRINCIPAL PAYMENT - 2007 | 3,110,000 | 3,270,000 | 0 |
| 959205-893901-79005-9405 | INTEREST PAYMENT - 2007 | 3,242,200 | 3,002,950 | 386,250 |
| 959204-893901-82005-9425 | PRINCIPAL PAYMENT - 2006 | 1,270,000 | 1,325,000 | 1,395,000 |
| 959204-893901-79005-9405 | INTEREST PAYMENT - 2006 | 1,129,289 | 1,070,764 | 1,002,764 |
| 959203-893901-82005-9425 | PRINCIPAL PAYMENT - 2005 | 310,000 | 0 | 0 |
| 959203-893901-79005-9405 | INTEREST PAYMENT - 2005 | 60,438 | 0 | 0 |
| | MAINTENANCE TAX NOTES - TOTAL | 15,168,214 | 14,719,027 | 14,587,501 |
| 959009-893901-82005-9425 | PRINCIPAL PAYMENT - 2012 | 0 | 0 | 0 |
| 959009-893901-79005-9405 | INTEREST PAYMENT - 2012 | 3,270,525 | 3,270,525 | 3,270,525 |
| 959008-893901-82005-9425 | PRINCIPAL PAYMENT - 2007 A | 1,135,000 | 1,195,000 | 1,255,000 |
| 959008-893901-79005-9405 | INTEREST PAYMENT - 2007 A | 1,865,388 | 1,808,638 | 1,748,888 |
| 959007-893901-82005-9425 | PRINCIPAL PAYMENT - 2007 | 5,395,000 | 5,665,000 | 5,950,000 |
| 959007-893901-79005-9405 | INTEREST PAYMENT - 2007 | 8,943,013 | 8,673,263 | 8,390,013 |
| 959006-893901-82005-9425 | PRINCIPAL PAYMENT - 2006 A | 1,110,000 | 1,165,000 | 1,225,000 |
| 959006-893901-79005-9405 | INTEREST PAYMENT - 2006 A | 2,308,706 | 2,253,206 | 2,194,956 |
| 959005-893901-82005-9425 | PRINCIPAL PAYMENT - 2006 | 985,000 | 1,025,000 | 1,070,000 |
| 959005-893901-79005-9405 | INTEREST PAYMENT - 2006 | 1,898,029 | 1,857,829 | 1,815,929 |
| | GENERAL OBLIGATION BONDS - TOTAL | 26,910,660 | 26,913,461 | 26,920,310 |
| | TOTAL EXPENDITURES & TRANSFERS | \$42,078,874 | \$41,632,488 | \$41,507,811 |
| | NET INCREASE (DECREASE) IN FUND BALANCE | \$0 | \$0 | \$0 |
| | NOTE: ANNUAL DEBT SERVICE PAYMENTS OF | | | |
| | WILL BE COMPRISED OF | | | |
| | (1) TAX REVENUES | \$42,078,874 | \$41,632,488 | \$41,507,811 |
| | (2) INTEREST INCOME | \$0 | \$0 | \$0 |
| | TOTAL | \$42,078,874 | \$41,632,488 | \$41,507,811 |

SUPPLEMENTAL INFORMATION

FY 2014-2015 Revenue Summary

| ALAMO COLLEGES | | | | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| FY2015 REVENUE SUMMARY | | | | | | | |
| FORMULA REVENUE FOR BUDGET MODELS | | | | | | | |
| | DIST | SAC | SPC | PAC | NVC | NLC | TOTAL |
| State Appropriations | 63,440,459 | - | - | - | - | - | 63,440,459 |
| State Paid Benefits | 14,800,000 | - | - | - | - | - | 14,800,000 |
| Tuition - (Exclude CE) | - | 30,242,078 | 14,108,544 | 11,650,476 | 20,902,571 | 8,766,896 | 85,670,565 |
| Tuition - CE Reimbursable | - | 670,000 | 60,000 | 658,565 | 356,598 | 108,000 | 1,853,163 |
| Taxes | 118,201,546 | - | - | - | - | - | 118,201,546 |
| Other | 2,881,600 | - | - | - | - | - | 2,881,600 |
| Non Designated Auxiliary | 945,000 | - | - | - | - | - | 945,000 |
| Total Formula Revenue | 200,268,605 | 30,912,078 | 14,168,544 | 12,309,041 | 21,259,169 | 8,874,896 | 287,792,333 |
| NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES | | | | | | | |
| | DIST | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Instruction | 607,500 | 1,708,050 | 1,422,300 | 661,900 | 15,000 | 4,500 | 4,419,250 |
| Public Service | 230,040 | 60,000 | - | - | 10,000 | - | 300,040 |
| Academic Support | 233,098 | 8,000 | 2,000 | 3,500 | 51,000 | 23,450 | 321,048 |
| Student Services | 255,500 | 671,016 | 311,416 | 257,974 | 524,492 | 122,618 | 2,143,016 |
| Designated Auxiliary | - | 200,000 | 100,000 | 864,500 | - | - | 1,164,500 |
| Non-Designated Auxiliary | 2,500,000 | - | - | - | - | - | 2,500,000 |
| Continuing Education | 247,425 | 801,478 | 2,693,906 | 1,334,345 | 501,641 | 1,531,099 | 7,109,894 |
| Unrestricted Scholarships Int | - | - | - | 500 | - | 150 | 650 |
| Designated Unrestricted | - | 298,592 | 8,200 | 43,000 | 13,000 | 3,500 | 366,292 |
| Total Non-Formula Revenue | 4,073,563 | 3,747,136 | 4,537,822 | 3,165,719 | 1,115,133 | 1,685,317 | 18,324,690 |
| TOTAL REVENUES | \$ 204,342,168 | \$ 34,659,214 | \$ 18,706,366 | \$ 15,474,760 | \$ 22,374,302 | \$ 10,560,213 | \$ 306,117,023 |

FY 2014-2015 Formula Revenue Summary

| ALAMO COLLEGES | | | | | | | | |
|-----------------------------------|--|-----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| FY2015 REVENUE BUDGET | | | | | | | | |
| FORMULA REVENUE FOR BUDGET MODELS | | | | | | | | |
| | | DIST | SAC | SPC | PAC | NVC | NLC | TOTAL |
| STATE APPROPRIATIONS | | | | | | | | |
| 11X001 | State Appropriations E & G | 63,440,459 | - | - | - | - | - | 63,440,459 |
| 11X001 | State Paid Benefits | 14,800,000 | - | - | - | - | - | 14,800,000 |
| | TOTAL STATE APPROPRIATIONS | 78,240,459 | - | - | - | - | - | 78,240,459 |
| TUITION | | | | | | | | |
| | Tuition | | | | | | | |
| 11X001 | Tuition - Non Exempt | - | 22,681,560 | 10,581,408 | 8,737,857 | 15,676,929 | 6,575,172 | 64,252,926 |
| 11X001 | Tuition - Exempt | - | 4,721,725 | 4,879,358 | 3,067,765 | 4,309,977 | 1,187,188 | 18,166,013 |
| 11X001 | Tuition - Exempt Discounts | - | (4,721,725) | (4,879,358) | (3,067,765) | (4,309,977) | (1,187,188) | (18,166,013) |
| 11X001 | Tuition Pledged (25%) | - | 7,560,518 | 3,527,136 | 2,912,619 | 5,225,642 | 2,191,724 | 21,417,639 |
| | Total Tuition and Tuition Pledged | - | 30,242,078 | 14,108,544 | 11,650,476 | 20,902,571 | 8,766,896 | 85,670,565 |
| 11X001 | CE Tuit Reimbursable | - | 670,000 | 60,000 | 658,565 | 356,598 | 108,000 | 1,853,163 |
| | TOTAL TUITION | - | 30,912,078 | 14,168,544 | 12,309,041 | 21,259,169 | 8,874,896 | 87,523,728 |
| TAXES | | | | | | | | |
| 11X001 | M&O Current Tax Revenue | 116,582,879 | - | - | - | - | - | 116,582,879 |
| 11X001 | M&O Delinquent Tax Revenue | 428,025 | - | - | - | - | - | 428,025 |
| 11X001 | M&O Penalties & Interest | 1,190,642 | - | - | - | - | - | 1,190,642 |
| | TOTAL TAXES | 118,201,546 | - | - | - | - | - | 118,201,546 |
| OTHER | | | | | | | | |
| 11X001 | Federal Revenue - IDC - SEOG | 615,000 | - | - | - | - | - | 615,000 |
| 11X001 | Returned Check Fee Revenue | 50,000 | - | - | - | - | - | 50,000 |
| 11X001 | Sales & Services Revenue | 5,000 | - | - | - | - | - | 5,000 |
| 11X001 | Pledged Investment Income | 400,000 | - | - | - | - | - | 400,000 |
| 11X001 | Installment Payment Fee | 900,000 | - | - | - | - | - | 900,000 |
| 11X001 | Processing Fee | 911,600 | - | - | - | - | - | 911,600 |
| | TOTAL OTHERS | 2,881,600 | - | - | - | - | - | 2,881,600 |
| NON-DESIGNATED AUXILIARY | | | | | | | | |
| 13X001 | AUX - Bookstore Commission | 600,000 | - | - | - | - | - | 600,000 |
| 13X001 | AUX - Vending Rev - Drinks Pledged | 340,000 | - | - | - | - | - | 340,000 |
| 13X001 | AUX - Copy Machine Rev Pledged | 5,000 | - | - | - | - | - | 5,000 |
| | TOTAL NON-DESIGNATED AUX | 945,000 | - | - | - | - | - | 945,000 |
| TOTAL FORMULA REVENUES | | \$ 200,268,605 | \$ 30,912,078 | \$ 14,168,544 | \$ 12,309,041 | \$ 21,259,169 | \$ 8,874,896 | \$ 287,792,333 |

FY 2014-2015 Non-Formula Revenue Summary

| FY2015 REVENUE BUDGET | | | | | | | | |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES | | | | | | | | |
| | | DIST | SAC | SPC | PAC | NVC | NLC | TOTAL |
| 11X001 | Special Prog Tuition | - | 1,683,000 | 1,402,300 | 642,900 | 10,000 | 4,500 | 3,742,700 |
| 11X001 | VCT Fee Revenue | - | - | 20,000 | 14,000 | 5,000 | - | 39,000 |
| 11X001 | Administrative Fee Revenue | 3,000 | 250 | - | - | - | - | 3,250 |
| 11X001 | Seminars & Workshop Revenue | - | 19,800 | - | - | - | - | 19,800 |
| 11X001 | Miscellaneous Revenue | 604,500 | 5,000 | - | 5,000 | - | - | 614,500 |
| | TOTAL INSTRUCTION | 607,500 | 1,708,050 | 1,422,300 | 661,900 | 15,000 | 4,500 | 4,419,250 |
| 11X001 | Gym Rental Revenue | - | 55,000 | - | - | - | - | 55,000 |
| 11X001 | Facilities Rental Revenue | 230,040 | - | - | - | 10,000 | - | 240,040 |
| 11X001 | Property Rentals Revenue | - | 1,000 | - | - | - | - | 1,000 |
| 11X001 | Sales & Services Revenue | - | 4,000 | - | - | - | - | 4,000 |
| | TOTAL PUBLIC SERVICE | 230,040 | 60,000 | - | - | 10,000 | - | 300,040 |
| 11X001 | Library Fines | - | 8,000 | 2,000 | 3,500 | 1,000 | 1,100 | 15,600 |
| 11X001 | Facilities Rental Revenue | 208,098 | - | - | - | - | - | 208,098 |
| 11X001 | Administrative Fee Revenue | 25,000 | - | - | - | - | - | 25,000 |
| 11X001 | Sales & Services Revenue | - | - | - | - | 50,000 | 22,350 | 72,350 |
| | TOTAL ACADEMIC SUPPORT | 233,098 | 8,000 | 2,000 | 3,500 | 51,000 | 23,450 | 321,048 |
| 11X003 | Student Activity Fee - w/o Exemptions | - | 335,016 | 150,916 | 128,004 | 251,792 | 87,368 | 953,096 |
| 119001 | Foreign Student Application Fee | 30,000 | - | - | 2,000 | - | - | 32,000 |
| 11X001 | Other Test Fee | - | 250,000 | - | 1,600 | 5,000 | - | 256,600 |
| 11X001 | Prep Test Fee | - | - | 500 | - | - | 750 | 1,250 |
| 11X001 | TSI Test Fee | - | - | 30,000 | 49,920 | - | 23,851 | 103,771 |
| 11X001 | CLEP Test Fee | - | - | 500 | 2,700 | - | 2,848 | 6,048 |
| 11X001 | Correspondence Test Fee | - | - | 200 | - | - | 3,840 | 4,040 |
| 11X001 | GED Certificates Test Fee | - | - | 6,500 | - | - | - | 6,500 |
| 11X001 | Accuplacer Test Fee | 41,500 | - | 500 | - | 90,000 | 711 | 132,711 |
| 11X001 | Sales & Services Revenue | - | 61,000 | 101,300 | 36,750 | - | - | 199,050 |
| 11X001 | Event Booth Rental Revenue | - | - | - | 25,000 | - | 2,250 | 27,250 |
| 11X001 | ID Replacement | - | - | - | 1,500 | 700 | 1,000 | 3,200 |
| 11X001 | Other Student Fee | - | - | - | - | 15,000 | - | 15,000 |
| 11X001 | Veterans Administration Revenue | - | 25,000 | 21,000 | 10,500 | 12,000 | - | 68,500 |
| 11X001 | Miscellaneous Revenue | 184,000 | - | - | - | 150,000 | - | 334,000 |
| | TOTAL STUDENT SERVICES | 255,500 | 671,016 | 311,416 | 257,974 | 524,492 | 122,618 | 2,143,016 |
| 13X001 | AUX - Child Care Revenue | - | 200,000 | 100,000 | 400,000 | - | - | 700,000 |
| 133003 | Auxiliary - Advertising Revenue | - | - | - | 2,000 | - | - | 2,000 |
| 133003 | Local City Contrib NAT Renew/Replac | - | - | - | 250,000 | - | - | 250,000 |
| 133003 | NAT - Open Swim Revenue | - | - | - | 40,000 | - | - | 40,000 |
| 133003 | NAT - Entry Fee Revenue | - | - | - | 35,000 | - | - | 35,000 |
| 133003 | NAT - Vendor Commissions | - | - | - | 2,500 | - | - | 2,500 |
| 133003 | NAT - Special Program Revenue | - | - | - | 100,000 | - | - | 100,000 |
| 133003 | NAT - Vending Machine Revenue | - | - | - | 5,000 | - | - | 5,000 |
| 133003 | Auxiliary -Ticket Sales/FundRaising | - | - | - | 30,000 | - | - | 30,000 |
| | TOTAL DESIGNATED AUXILIARY | - | 200,000 | 100,000 | 864,500 | - | - | 1,164,500 |
| 13X001 | AUX - Parking Permit - Fall | 2,350,000 | - | - | - | - | - | 2,350,000 |
| 13X001 | AUX - Parking Fines | 150,000 | - | - | - | - | - | 150,000 |
| | TOTAL NON-DESIGNATED AUX | 2,500,000 | - | - | - | - | - | 2,500,000 |
| C.E. | | | | | | | | |
| 11X001 | CE Tuit Non-Reimbursable | (537,825) | 226,478 | 257,056 | 212,325 | 137,492 | 977,099 | 1,272,625 |
| 11X001 | CE Tuit Non-Reimb Contracts | - | - | 94,350 | - | - | - | 94,350 |
| 11X001 | Non-CE Tuit Contract Training | 770,000 | - | 280,000 | - | - | - | 1,050,000 |
| | Total CE Tuition | 232,175 | 226,478 | 631,406 | 212,325 | 137,492 | 977,099 | 2,416,975 |
| 11X001 | Gateway to College (Spc Classes Rev) | - | - | - | 215,585 | - | - | 215,585 |
| 11X001 | CE Special Fee | 15,250 | 575,000 | 2,062,500 | 906,435 | 364,149 | 554,000 | 4,477,334 |
| | Total CE Fees | 15,250 | 575,000 | 2,062,500 | 1,122,020 | 364,149 | 554,000 | 4,692,919 |
| | TOTAL C.E. | 247,425 | 801,478 | 2,693,906 | 1,334,345 | 501,641 | 1,531,099 | 7,109,894 |
| 15XXX | Unrestricted Scholarships Interest Income | - | - | - | 500 | - | 150 | 650 |
| 17XXX | Designated Unrestricted | - | 298,592 | 8,200 | 43,000 | 13,000 | 3,500 | 366,292 |
| | TOTAL Unrestrictd Scholarships Interest Income | - | 298,592 | 8,200 | 43,500 | 13,000 | 3,650 | 366,942 |
| TOTAL NON-FORMULA REVENUES | | \$ 4,073,563 | \$ 3,747,136 | \$ 4,537,822 | \$ 3,165,719 | \$ 1,115,133 | \$ 1,685,317 | \$ 18,324,690 |

FY 2014-2015 Tuition Revenues by Semesters

| FY 2015 Tuition Revenue by Semesters | | | | | | | |
|--|-------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | | SAC | SPC | PAC | NVC | NLC | TOTAL |
| TUITION | | | | | | | |
| Non Exempt * | | | | | | | |
| Fall | 50001 | 13,351,738 | 6,157,528 | 5,044,863 | 9,089,081 | 3,906,000 | 37,549,210 |
| Spring | 50002 | 13,120,654 | 6,194,876 | 4,942,819 | 8,941,585 | 3,814,205 | 37,014,139 |
| Summer | 50003 | 3,769,686 | 1,756,140 | 1,662,794 | 2,871,905 | 1,046,691 | 11,107,216 |
| Total | | 30,242,078 | 14,108,544 | 11,650,476 | 20,902,571 | 8,766,896 | 85,670,565 |
| Dual Credit | | | | | | | |
| Fall | 50001 | 1,575,177 | 2,014,601 | 1,202,206 | 1,730,164 | 393,794 | 6,915,942 |
| Spring | 50002 | 1,601,524 | 1,945,387 | 1,195,825 | 1,544,511 | 400,381 | 6,687,628 |
| Summer | 50003 | 7,696 | 34,365 | 9,608 | 2,282 | 2,171 | 56,122 |
| Total | | 3,184,397 | 3,994,353 | 2,407,639 | 3,276,957 | 796,346 | 13,659,692 |
| Exempt Other | | | | | | | |
| Fall | 50001 | 701,766 | 369,931 | 294,720 | 471,120 | 175,442 | 2,012,979 |
| Spring | 50002 | 632,479 | 406,388 | 263,021 | 404,247 | 158,120 | 1,864,255 |
| Summer | 50003 | 203,083 | 108,686 | 102,385 | 157,653 | 57,280 | 629,087 |
| Total | | 1,537,328 | 885,005 | 660,126 | 1,033,020 | 390,842 | 4,506,321 |
| Total Tuition | | | | | | | |
| Fall | 50001 | 15,628,681 | 8,542,060 | 6,541,789 | 11,290,365 | 4,475,236 | 46,478,131 |
| Spring | 50002 | 15,354,657 | 8,546,651 | 6,401,665 | 10,890,343 | 4,372,706 | 45,566,022 |
| Summer | 50003 | 3,980,465 | 1,899,191 | 1,774,787 | 3,031,840 | 1,106,142 | 11,792,425 |
| Total | | 34,963,803 | 18,987,902 | 14,718,241 | 25,212,548 | 9,954,084 | 103,836,578 |
| EXEMPT TUITION DISCOUNTS | | | | | | | |
| Dual Credit | | | | | | | |
| Fall | 51701 | (1,575,177) | (2,014,601) | (1,202,206) | (1,730,164) | (393,794) | (6,915,942) |
| Spring | 51702 | (1,601,524) | (1,945,387) | (1,195,825) | (1,544,511) | (400,381) | (6,687,628) |
| Summer | 51703 | (7,696) | (34,365) | (9,608) | (2,282) | (2,171) | (56,122) |
| Total | | (3,184,397) | (3,994,353) | (2,407,639) | (3,276,957) | (796,346) | (13,659,692) |
| Exempt Other | | | | | | | |
| Fall | 51705 | (701,766) | (369,931) | (294,720) | (471,120) | (175,442) | (2,012,979) |
| Spring | 51706 | (632,479) | (406,388) | (263,021) | (404,247) | (158,120) | (1,864,255) |
| Summer | 51707 | (203,083) | (108,686) | (102,385) | (157,653) | (57,280) | (629,087) |
| Total | | (1,537,328) | (885,005) | (660,126) | (1,033,020) | (390,842) | (4,506,321) |
| Total Tuition Discounts | | | | | | | |
| Fall | 5170X | (2,276,943) | (2,384,532) | (1,496,926) | (2,201,284) | (569,236) | (8,928,921) |
| Spring | 5170X | (2,234,003) | (2,351,775) | (1,458,846) | (1,948,758) | (558,501) | (8,551,883) |
| Summer | 5170X | (210,779) | (143,051) | (111,993) | (159,935) | (59,451) | (685,209) |
| Total | | (4,721,725) | (4,879,358) | (3,067,765) | (4,309,977) | (1,187,188) | (18,166,013) |
| Total Tuition | | 30,242,078 | 14,108,544 | 11,650,476 | 20,902,571 | 8,766,896 | 85,670,565 |
| * Non-Exempt tuition include tuition pledged (25%) | | | | | | | |

Assessed Value and Tax Levy of Taxable Property

| ALAMO COLLEGES | | |
|--|------------------|------------------------|
| ESTIMATED TAXABLE VALUES AND RATES FOR 2014 AND COMPARISON WITH INFORMATION REGARDING AD VALOREM TAXES 2013 | | |
| | Tax Year 2013 | Tax Year 2014 Estimate |
| | (FY 14) | (FY 15) |
| Market Value | 118,048,785,891 | 125,134,108,903 |
| Less Agricultural Exclusion | (2,216,660,531) | (2,191,733,658) |
| Less Homestead Cap | (108,694,812) | (404,482,378) |
| Market Value Net of Agricultural Exclusion | 115,723,430,548 | 122,537,892,867 |
| Over 65 | (3,020,756,905) | (3,105,540,004) |
| Disabled/ Veterans | (1,246,560,679) | (1,491,914,080) |
| Disabled Resident Homeowners & Other | (6,008,824,461) | (6,302,670,101) |
| Taxable Property Values | 105,447,288,503 | 111,637,768,682 |
| Less Freeze Taxable | (10,535,582,160) | (11,564,016,248) |
| Taxable Property Values Less Freeze | 94,911,706,343 | 100,073,752,434 |
| Taxable Property Values Used For Effective Tax Rate | 94,846,775,211 | 100,532,244,142 |
| Taxable Value of New Properties | 2,158,868,531 | 2,704,069,894 |
| TIF's | (150,444,368) | (146,445,361) |
| M&O Current Tax Levy | \$108,008,443 | \$117,288,228 |
| M&O Current Taxes Budgeted | \$106,546,444 | \$116,682,879 |
| M&O Tax Rate | 10.4400¢/\$100 | 10.6400¢/\$100 |
| M&O Rollback Rate | 10.9227¢/\$100 | 10.8760¢/\$100 |
| Debt Service To Be Paid | \$43,848,018 | \$41,507,811 |
| Debt Service Requirement Net of Transfer | \$0 | \$0 |
| Debt Service Tax Levy | \$43,848,018 | \$41,507,811 |
| Debt Service Tax Rate | 4.475¢/\$100 | 4.275¢/\$100 |
| Total Tax Rate | 14.9150¢/100 | 14.9150¢/100 |
| Total Effective Tax Rate | 14.4592¢/100 | 14.3874¢/100 |
| Total Tax Rollback Rate | 15.3980¢/100 | 15.1651¢/100 |

Source: Bexar County Appraisal District Certified Totals - ARB Approved Totals
 2013 dated 7-19-13
 2014 dated 7-19-14

M&O Current Levy for FY 2014 is actual collected from current levy.
 M&O Current Taxes Budgeted 2015 is projected levy adjusted by estimated collections.

State Appropriations

The 83rd Texas Legislature allocated formula funding to Public Community/Junior Colleges using the following three methodologies:

- I. Core Operations - each of the fifty Public Community/Junior Colleges receives \$500,000 to fund core operations each year of the biennium.
- II. Contact Hours - 90% of formula funding is allocated based upon certified contact hours generated in the previous academic year. The base year for funding Academic/Vocational/Technical contact hours is Summer 2012, Fall 2012 and Spring 2013. For reimbursable Continuing Education contact hours, the base year is 3rd, 4th and 1st quarter of 2012 and 2nd quarter of 2013.
- III. Outcomes-Based (Student Success) - 10% of formula funding is allocated based on each community college's points earned from a three-year average of student completion of certain, defined metrics *See State Appropriations Exhibit 1 for details on the Student Success metrics.*

FORMULA FUNDING APPROPRIATIONS

| | |
|----------------------|----------------------|
| CORE OPERATIONS | \$ 500,000 |
| CONTACT HOUR FUNDING | \$ 56,125,968 |
| STUDENT SUCCESS | \$ 6,814,491 |
| TOTAL | \$ 63,440,459 |

CONTACT HOURS (BASE PERIOD - SUMMER 2012, FALL 2012, AND SPRING 2013)

| | |
|----------------------|-------------------|
| ACADEMIC | 17,040,240 |
| TECHNICAL/VOCATIONAL | 3,736,144 |
| CONTINUING EDUCATION | 625,227 |
| TOTAL | 21,401,611 |

STUDENT SUCCESS POINTS

| | |
|---------------------------------|-----------|
| THREE-YEAR WEIGHTED AVG - ALAMO | 82,902 |
| STATE-WIDE | 1,019,706 |

State Appropriations Exhibit 1

83rd Texas Legislature, Senate Bill 1, Article III PUBLIC COMMUNITY/JUNIOR COLLEGES

24. Instruction and Administration Funding (Outcomes-Based Model). Formula funding is allocated among Public Community/Junior Colleges based upon certified contact hours generated in the previous academic year. Ten percent of formula funding is allocated based on each community college's points earned from a three-year average of student completion of the following metrics:

| <u>Metric</u> | <u>Points</u> |
|---|---------------|
| Student successfully completes developmental education in mathematics | 1.0 |
| Student successfully completes developmental education in reading | 0.5 |
| Student successfully completes developmental education in writing | 0.5 |
| Student completes first college-level mathematics course with a grade of "C" or better | 1.0 |
| Student completes first college-level course designated as reading intensive with a grade of "C" or better | 0.5 |
| Student completes first college-level course designated as writing intensive with a grade of "C" or better | 0.5 |
| Student successfully completes first 15 semester credit hours at the institution | 1.0 |
| Student successfully completes first 30 semester credit hours at the institution | 1.0 |
| Student transfers to a General Academic Institution after successfully completing at least 15 semester credit hours at the institution | 2.0 |
| Student receives from the institution an associate's degree, a Bachelor's degree, or a certificate recognized for this purpose by the Coordinating Board in a field other than Science, Technology, Engineering and Mathematics (STEM), or Allied Health. | 2.0 |
| Student receives from the institution an associate's degree, a Bachelor's degree, or a certificate recognized for this purpose by the Coordinating Board in the fields of Science, Technology, Engineering or Mathematics (STEM), or Allied Health | 2.25 |

State Appropriation Allocation Distribution

| ALAMO COLLEGES | | | | | | | | | | | | | | | |
|---|--|---------|-------------|------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|---|-------------------|-------------------|
| FY 2015 STATE APPROPRIATION ALLOCATION DISTRIBUTION | | | | | | | | | | | | | | | |
| BASE YEAR CONTACT HOURS - (Summer I/II 2012, Fall 2012, and Spring 2013) | | | | | | | | | | | | | | | |
| | Resident Instruction | Rate | Rate Funded | SAC | | SPC | | PAC | | NVC | | NLC | | TOTAL | |
| | | | | Contact Hours | Dollar Amount | Contact Hours | Dollar Amount | Contact Hours | Dollar Amount | Contact Hours | Dollar Amount | Contact Hours | Dollar Amount | Contact Hours | Dollar Amount |
| 1 | Agriculture | \$9.06 | \$2.72 | 29,025 | 78,841 | 15,728 | 42,723 | 11,504 | 31,250 | 21,908 | 59,509 | 7,108 | 19,307 | 85,273 | 231,630 |
| 2 | Architecture and Precision Production Trades | \$9.40 | \$2.82 | 49,644 | 139,910 | 26,901 | 75,815 | 19,677 | 55,456 | 37,471 | 105,603 | 12,157 | 34,262 | 145,850 | 411,046 |
| 3 | Biology, Physical Sciences, and Science Technology | \$7.81 | \$2.34 | 847,857 | 1,985,315 | 459,439 | 1,075,808 | 336,062 | 786,911 | 639,957 | 1,498,503 | 207,629 | 486,177 | 2,490,944 | 5,832,715 |
| 4 | Business management, Marketing, and Administrative Services | \$7.77 | \$2.33 | 316,180 | 736,566 | 171,333 | 399,132 | 125,323 | 291,949 | 238,651 | 555,955 | 77,428 | 180,375 | 928,915 | 2,163,978 |
| 5 | Career Pilot | \$29.27 | \$8.78 | 4,531 | 39,763 | 2,455 | 21,547 | 1,796 | 15,761 | 3,420 | 30,013 | 1,110 | 9,737 | 13,312 | 116,821 |
| 6 | Communications | \$8.86 | \$2.66 | 84,622 | 224,788 | 45,855 | 121,809 | 33,541 | 89,098 | 63,872 | 169,669 | 20,723 | 55,048 | 248,614 | 660,412 |
| 7 | Computer and Information Sciences | \$9.48 | \$2.84 | 238,076 | 676,674 | 129,009 | 366,678 | 94,365 | 268,210 | 179,698 | 510,749 | 58,302 | 165,708 | 699,450 | 1,988,020 |
| 8 | Construction Trades | \$9.48 | \$2.84 | 20,130 | 57,214 | 10,908 | 31,003 | 7,979 | 22,678 | 15,194 | 43,185 | 4,930 | 14,011 | 59,140 | 168,091 |
| 9 | Consumer and Homemaking Education | \$8.32 | \$2.49 | 190,845 | 476,057 | 103,415 | 257,967 | 75,644 | 188,693 | 144,048 | 359,325 | 46,735 | 116,580 | 560,688 | 1,398,622 |
| 10 | Engineering | \$15.65 | \$4.69 | 12,232 | 57,393 | 6,628 | 31,100 | 4,848 | 22,749 | 9,232 | 43,320 | 2,995 | 14,055 | 35,936 | 168,616 |
| 11 | Engineering Related | \$8.80 | \$2.64 | 99,780 | 263,260 | 54,069 | 142,656 | 39,550 | 104,347 | 75,314 | 198,707 | 24,435 | 64,469 | 293,148 | 773,438 |
| 12 | English Language, Literature, Philosophy, Humanities, and Interdisciplinary | \$8.49 | \$2.55 | 1,363,379 | 3,470,406 | 738,792 | 1,880,553 | 540,397 | 1,375,550 | 1,029,070 | 2,619,440 | 333,873 | 849,856 | 4,005,512 | 10,195,805 |
| 13 | Foreign Languages | \$7.60 | \$2.28 | 242,625 | 552,848 | 131,475 | 299,579 | 96,168 | 219,130 | 183,132 | 417,286 | 59,416 | 135,385 | 712,816 | 1,624,227 |
| 14 | Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing | \$12.79 | \$3.83 | 192,862 | 739,561 | 104,509 | 400,755 | 76,444 | 293,137 | 145,571 | 558,216 | 47,229 | 181,109 | 566,616 | 2,172,777 |
| 15 | Health Occupations - Dental Hygiene | \$19.30 | \$5.79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Health Occupations - Other | \$10.13 | \$3.04 | 257,985 | 783,537 | 139,798 | 424,585 | 102,256 | 310,567 | 194,725 | 591,409 | 63,177 | 191,878 | 757,941 | 2,301,975 |
| 17 | Health Occupations - Respiratory Therapy | \$13.99 | \$4.19 | 18,119 | 75,998 | 9,818 | 41,182 | 7,182 | 30,123 | 13,676 | 57,363 | 4,437 | 18,611 | 53,232 | 223,278 |
| 18 | Health Occupations - Vocational Nursing | \$10.16 | \$3.05 | 73,140 | 222,794 | 39,633 | 120,728 | 28,990 | 88,308 | 55,206 | 168,164 | 17,911 | 54,559 | 214,880 | 654,554 |
| 19 | Mathematics | \$7.80 | \$2.34 | 1,036,809 | 2,424,650 | 561,829 | 1,313,876 | 410,955 | 961,048 | 782,577 | 1,830,110 | 253,901 | 593,764 | 3,046,070 | 7,123,448 |
| 20 | Mechanics and Repairers - Automotive | \$9.69 | \$2.91 | 82,087 | 238,482 | 44,482 | 129,229 | 32,537 | 94,526 | 61,959 | 180,005 | 20,102 | 58,401 | 241,167 | 700,644 |
| 21 | Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers | \$10.46 | \$3.14 | 82,190 | 257,755 | 44,537 | 139,673 | 32,577 | 102,165 | 62,037 | 194,552 | 20,127 | 63,121 | 241,469 | 757,267 |
| 22 | Mechanics and Repairers - Electronics | \$8.73 | \$2.62 | 15,883 | 41,571 | 8,607 | 22,527 | 6,295 | 16,477 | 11,988 | 31,378 | 3,889 | 10,180 | 46,662 | 122,133 |
| 23 | Physical Education and Fitness | \$9.43 | \$2.83 | 169,197 | 478,365 | 91,685 | 259,218 | 67,064 | 189,608 | 127,709 | 361,067 | 41,434 | 117,145 | 497,088 | 1,405,403 |
| 24 | Protective Services and Public Administration | \$8.68 | \$2.60 | 169,113 | 440,101 | 91,639 | 238,483 | 67,031 | 174,441 | 127,645 | 332,186 | 41,414 | 107,775 | 496,842 | 1,292,986 |
| 25 | Psychology, Social Sciences, and History | \$7.16 | \$2.15 | 1,291,794 | 2,773,077 | 700,001 | 1,502,683 | 512,023 | 1,099,153 | 975,038 | 2,093,101 | 316,343 | 679,089 | 3,795,198 | 8,147,104 |
| 26 | Visual and Performing Arts | \$9.56 | \$2.87 | 396,486 | 1,136,427 | 214,849 | 615,810 | 157,154 | 450,441 | 299,265 | 857,768 | 97,094 | 278,296 | 1,164,848 | 3,338,743 |
| | Total | | | 7,284,591 | 18,371,354 | 3,947,395 | 9,955,123 | 2,887,362 | 7,281,776 | 5,498,363 | 13,866,582 | 1,783,899 | 4,498,899 | 21,401,611 | 53,973,733 |
| | Percentage of Total Dollar Amount | | | | 34.04% | | 18.44% | | 13.49% | | 25.69% | | 8.34% | | 100.00% |
| | | | | | | | | | | | | | Add: 10% for funding for critical fields | | 2,152,235 |
| | | | | | | | | | | | | | Add: Core Operations | | 500,000 |
| | | | | | | | | | | | | | Add: Student Success | | 6,814,491 |
| | | | | | | | | | | | | | Allocated State Funding | | 63,440,459 |
| | FY14 State Appropriation Distribution | | | | 21,593,599 | | 11,701,202 | | 8,558,963 | | 16,298,712 | | 5,287,983 | | 63,440,459 |
| | Source: Rates per Base Period Contact Hours - Texas Higher Education Coordinating Board (THECB) | | | | | | | | | | | | | | |
| | Base Year Contact Hours (Summer 2012, Fall 2012, and Spring 2013) - District Institutional Research and Effectiveness Services (IRES) Office | | | | | | | | | | | | Actual rate of funding % (according to THECB) | | 29.98% |

Base Period Contact Hour Rates by Discipline

Over the last four biennia, the Legislature has not fully funded the THECB’s formula funding recommendation for the fifty community college districts. The recommendation traditionally was total costs from the prior audited financial statement, reduced by the amount of tuition and fees paid to the community college. As noted below, there has been a steady decline in the level of support provided by the Legislature. This trend is expected to continue given the state’s financial condition.

| Fiscal Years by Legislative Session | Percent of the THECB Formula Funding Recommendation approved by the Legislature |
|-------------------------------------|---|
| 2014-2015 | 45 percent |
| 2012-2013 | 49 percent |
| 2010-2011 | 69 percent |
| 2008-2009 | 75 percent |

The table below represents the decline in contact hour reimbursements by the 29 disciplines for the 2012 – 2013 Biennium and 2014 – 2015 Biennium, for the remaining costs not covered by tuition and fees.

| DISCIPLINE | 2012-2013 Biennium | Adjusted Rate | 2014-2015 Biennium | Adjusted Rate |
|---|--------------------|---------------|--------------------|---------------|
| | 0.4947141460 | | 0.4485629329 | |
| 1 Agriculture | \$5.66 | \$2.80 | \$6.06 | \$2.72 |
| 2 Architecture and Precision Production Trades | \$6.20 | \$3.07 | \$6.28 | \$2.82 |
| 3 Biology, Physical Sciences, and Science Technology | \$5.03 | \$2.49 | \$5.22 | \$2.34 |
| 4 Business management, Marketing, and Administrative Services | \$5.12 | \$2.53 | \$5.19 | \$2.33 |
| 5 Career Pilot | \$21.51 | \$10.64 | \$19.56 | \$8.78 |
| 6 Communications | \$5.79 | \$2.86 | \$5.92 | \$2.66 |
| 7 Computer and Information Sciences | \$6.11 | \$3.02 | \$6.34 | \$2.84 |
| 8 Construction Trades | \$6.20 | \$3.07 | \$6.34 | \$2.84 |
| 9 Consumer and Homemaking Education | \$5.11 | \$2.53 | \$5.56 | \$2.49 |
| 10 Engineering | \$7.17 | \$3.55 | \$10.46 | \$4.69 |
| 11 Engineering Related | \$5.53 | \$2.74 | \$5.88 | \$2.64 |
| 12 English Language, Literature, Philosophy, Humanities, and Interdisciplinary | \$5.31 | \$2.63 | \$5.67 | \$2.55 |
| 13 Foreign Languages | \$4.83 | \$2.39 | \$5.08 | \$2.28 |
| 14 Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing | \$8.21 | \$4.06 | \$8.55 | \$3.83 |
| 15 Health Occupations - Dental Hygiene | \$11.96 | \$5.92 | \$12.90 | \$5.79 |
| 16 Health Occupations - Other | \$6.50 | \$3.22 | \$6.77 | \$3.04 |
| 17 Health Occupations - Respiratory Therapy | \$8.87 | \$4.39 | \$9.35 | \$4.19 |
| 18 Health Occupations - Vocational Nursing | \$6.48 | \$3.21 | \$6.79 | \$3.05 |
| 19 Mathematics | \$4.90 | \$2.42 | \$5.21 | \$2.34 |
| 20 Mechanics and Repairers - Automotive | \$6.43 | \$3.18 | \$6.48 | \$2.91 |
| 21 Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers | \$6.74 | \$3.33 | \$6.99 | \$3.14 |
| 22 Mechanics and Repairers - Electronics | \$5.98 | \$2.96 | \$5.84 | \$2.62 |
| 23 Physical Education and Fitness | \$6.04 | \$2.99 | \$6.30 | \$2.83 |
| 24 Protective Services and Public Administration | \$5.50 | \$2.72 | \$5.80 | \$2.60 |
| 25 Psychology, Social Sciences, and History | \$4.58 | \$2.27 | \$4.79 | \$2.15 |
| 26 Visual and Performing Arts | \$6.20 | \$3.07 | \$6.39 | \$2.87 |
| 27 Non-State Funded | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 28 Developmental Education - Math | \$4.90 | \$2.42 | \$0.00 | \$0.00 |
| 29 Developmental Education - Reading/Writing | \$5.31 | \$2.63 | \$0.00 | \$0.00 |

Weighted Average, based on Alamo Colleges base year Contact Hours \$ 5.36 \$ 2.65 \$ 5.62 \$ 2.52

FY 14/15 Base Period = Summer 2012, Fall 2012 & Spring 2013; FY 12/13 Base Period = Summer 2010, Fall 2010 & Spring 2011; FY 10/11 Base Period = Summer 2008, Fall 2008 & Spring 2009.

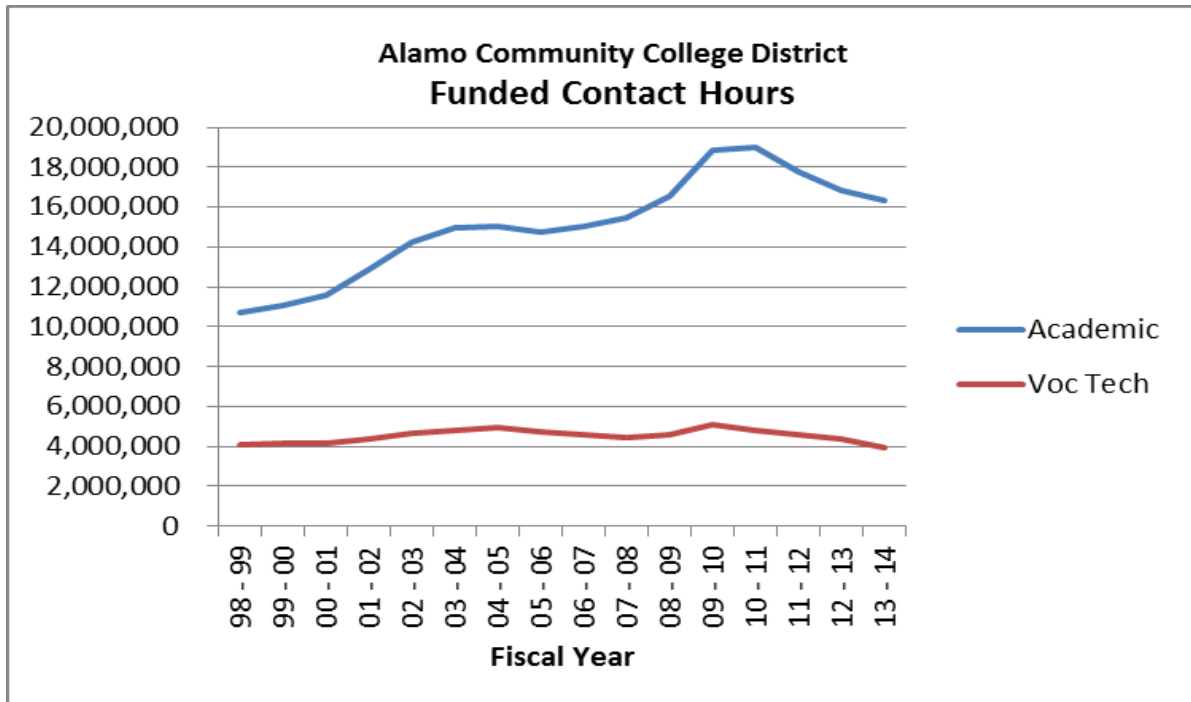
Source: Texas Higher Education Coordinating Board (THECB)

Discipline 27: Non-State Funded was not included in the average rate or adjusted rate computations.

Contact Hours

| ALAMO COMMUNITY COLLEGE DISTRICT FUNDED CONTACT HOURS | | | | |
|--|------------|-----------|------------|-----------|
| Fiscal Year | Academic | Voc Tech | Total | Inc / Dec |
| 98 - 99 | 10,690,658 | 4,095,296 | 14,785,954 | -1.2% |
| 99 - 00 | 11,074,104 | 4,153,995 | 15,228,099 | 3.0% |
| 00 - 01 | 11,605,418 | 4,128,811 | 15,734,229 | 3.3% |
| 01 - 02 | 12,898,748 | 4,406,206 | 17,304,954 | 10.0% |
| 02 - 03 | 14,228,315 | 4,633,550 | 18,861,865 | 9.0% |
| 03 - 04 | 14,986,560 | 4,788,453 | 19,775,013 | 4.8% |
| 04 - 05 | 15,035,056 | 4,941,776 | 19,976,832 | 1.0% |
| 05 - 06 | 14,771,648 | 4,760,436 | 19,532,084 | -2.2% |
| 06 - 07 | 15,057,632 | 4,567,944 | 19,625,576 | 0.5% |
| 07 - 08 | 15,499,262 | 4,479,415 | 19,978,677 | 1.8% |
| 08 - 09 | 16,578,880 | 4,564,484 | 21,143,364 | 5.8% |
| 09 - 10 | 18,845,612 | 5,065,508 | 23,911,120 | 13.1% |
| 10 - 11 | 18,969,648 | 4,838,908 | 23,808,556 | -0.4% |
| 11 - 12 | 17,767,584 | 4,568,491 | 22,336,075 | -6.2% |
| 12 - 13 | 16,850,656 | 4,345,555 | 21,196,211 | -5.1% |
| 13 - 14 | 16,338,384 | 3,976,102 | 20,314,486 | -4.2% |

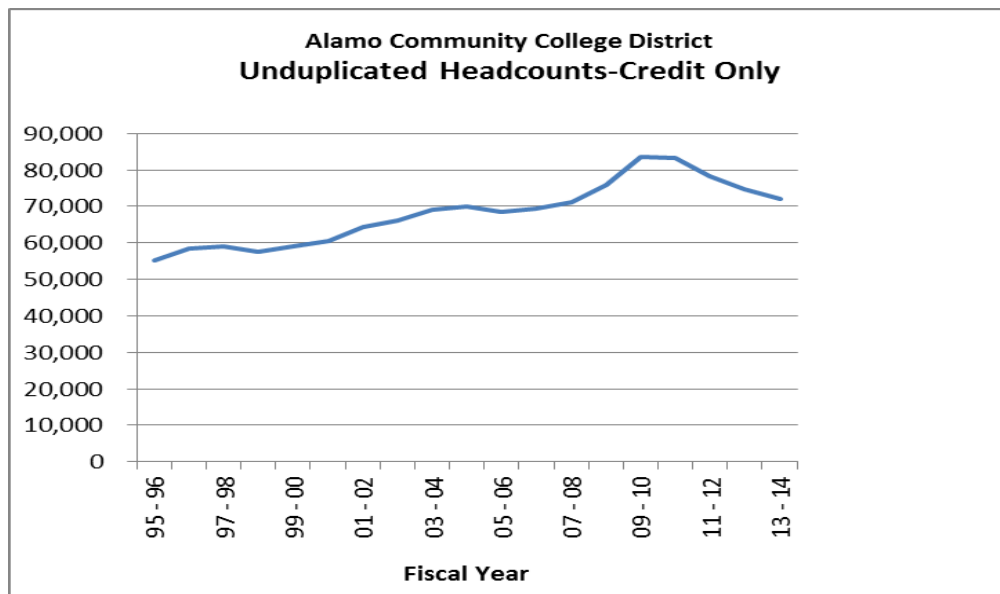
Program (Recent): CBM004 ODS - SCH and CH.egp and CBM00C ODS - CH.egp
 Source: CBM004 and CBM00C Certified Data - District IRES Office
 Excel File: Funded CH and Unduplicated HC by FY
 Note: Voc Tech includes Continuing Education Contact Hours.



Unduplicated Headcount Enrollment

| ALAMO COMMUNITY COLLEGE DISTRICT UNDUPLICATED HEADCOUNT - CREDIT ONLY | | |
|--|---------------|------------------|
| Fiscal Year | Total* | Inc / Dec |
| 95 - 96 | 55,206 | |
| 96 - 97 | 58,327 | 5.7% |
| 97 - 98 | 58,909 | 1.0% |
| 98 - 99 | 57,403 | -2.6% |
| 99 - 00 | 59,107 | 3.0% |
| 00 - 01 | 60,435 | 2.2% |
| 01 - 02 | 64,195 | 6.2% |
| 02 - 03 | 66,215 | 3.1% |
| 03 - 04 | 69,050 | 4.3% |
| 04 - 05 | 69,909 | 1.2% |
| 05 - 06 | 68,473 | -2.1% |
| 06 - 07 | 69,257 | 1.1% |
| 07 - 08 | 71,074 | 2.6% |
| 08 - 09 | 75,971 | 6.9% |
| 09 - 10 | 83,673 | 10.1% |
| 10 - 11 | 83,189 | -0.6% |
| 11 - 12 | 78,122 | -6.1% |
| 12 - 13 | 74,666 | -4.4% |
| 13 - 14 | 72,035 | -3.5% |

Program (Recent): CBM001 ODS - Unduplicated Full Term (FY 2012 and up).egg
 Source: CBM001 Data - District IRES Office
 * Unduplicated Total is based on ID as reported to the THECB.
 Excel File: Funded CH and Unduplicated HC by FY



Ten Year Trend of Revenue Sources

ALAMO COLLEGES

10 YEAR COMPARISON OF REVENUES

| FISCAL YEAR | STATE FUNDING (1) | | LOCAL TAXES | | TUITION & FEES (2) | | OTHER (3) | | TOTAL |
|---------------|-------------------|--------|-------------|--------|--------------------|--------|------------|-------|-------------|
| | | % | | % | | % | | % | |
| 2005-2006 (5) | 82,245,319 | 36.82% | 62,843,083 | 28.13% | 68,341,835 | 30.59% | 9,952,156 | 4.46% | 223,382,393 |
| 2006-2007 (5) | 83,500,050 | 34.56% | 70,079,189 | 29.01% | 73,946,755 | 30.61% | 14,060,570 | 5.82% | 241,586,564 |
| 2007-2008 (5) | 87,317,846 | 34.11% | 79,277,313 | 30.97% | 78,265,201 | 30.57% | 11,128,909 | 4.35% | 255,989,269 |
| 2008-2009 (5) | 87,947,041 | 32.70% | 88,412,612 | 32.87% | 83,452,604 | 31.03% | 9,135,448 | 3.40% | 268,947,705 |
| 2009-2010 (5) | 90,134,871 | 30.88% | 89,615,404 | 30.71% | 103,371,926 | 35.42% | 8,719,428 | 2.99% | 291,841,629 |
| 2010-2011 (5) | 85,942,117 | 30.03% | 93,559,514 | 32.70% | 98,756,325 | 34.51% | 7,899,646 | 2.76% | 286,157,602 |
| 2011-2012 (5) | 77,777,498 | 27.37% | 95,326,911 | 33.55% | 100,344,216 | 35.32% | 10,689,660 | 3.76% | 284,138,285 |
| 2012-2013 (5) | 75,997,901 | 26.09% | 104,270,919 | 35.79% | 101,916,100 | 34.98% | 9,148,391 | 3.14% | 291,333,311 |
| 2013-2014 (4) | 77,447,114 | 25.56% | 108,605,044 | 35.84% | 106,213,281 | 35.05% | 10,770,659 | 3.55% | 303,036,098 |
| 2014-2015 (4) | 78,240,459 | 25.56% | 118,201,546 | 38.61% | 99,872,338 | 32.63% | 9,802,680 | 3.20% | 306,117,023 |

(1) INCLUDES FUNDS FOR DEVELOPMENTAL EDUCATION

(2) NET TUITION AND FEES

(3) INCLUDES GROSS AUXILIARY REVENUES

(4) PER BUDGET

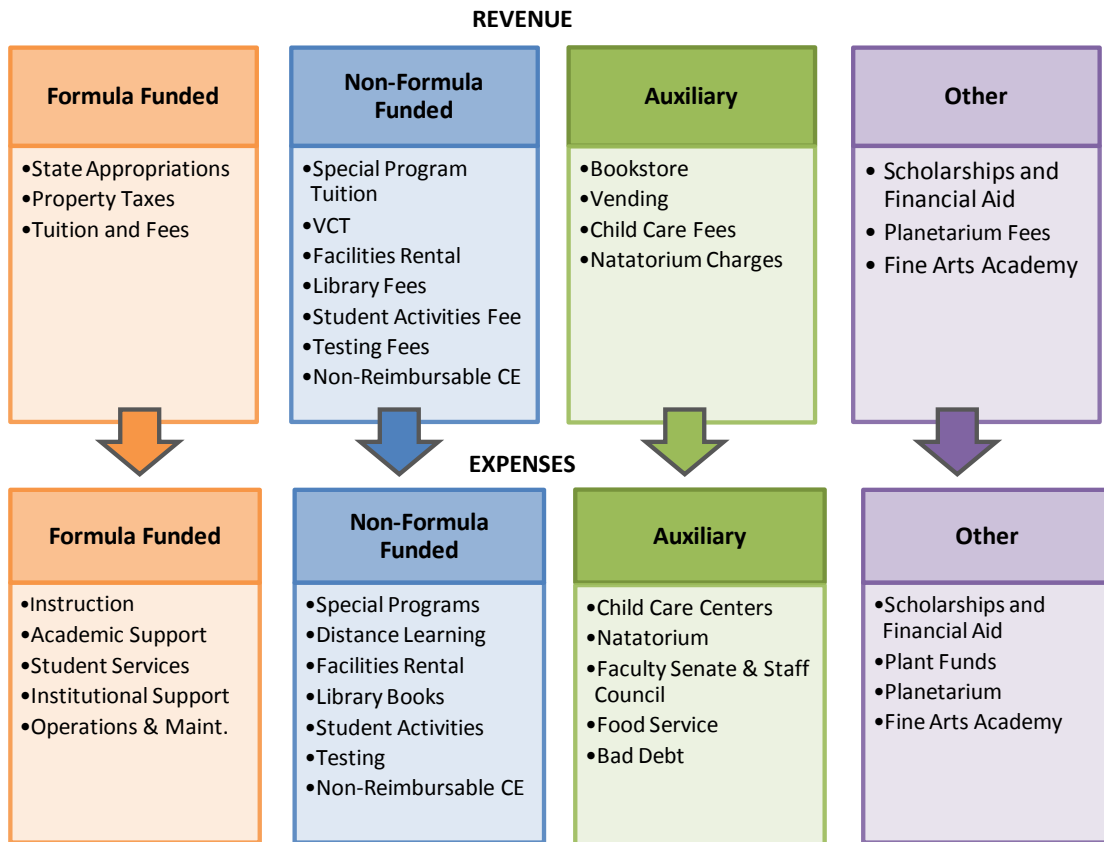
(5) ACTUAL REVENUES PER AUDITED FINANCIAL REPORT

Note: State Funding (1) includes State Paid Benefits for All Years

Source: Annual Financial Reports - Schedules A and C

Budget Process and Budget Calendar

For the seventh year in a row, the Alamo Colleges has developed its I&G Operating Budget based on a workload-driven model. This budgeting model, linked to the Strategic Plan and the defined Strategic Initiatives as approved by the Board of Trustees, provides formula funding allocations based primarily on the average class size, workload-based staffing units, average salary, forecasted contact hour growth, and costs per contact hour. Non-formula funding and auxiliary are allocated based on revenue projections. The chart below depicts the major areas within each of the revenue and expense categories.



Budget planning at the district and college levels is an annual process. This process includes (1) the development of revenue and expense allocations via the workload budget allocation model (“Workload Budget Allocation Model,”) followed by (2) the budget detailed organizational account distribution process undertaken at the college- and district-levels (“Budget Distribution”).

Significant steps in the budget annual process leading up to the presentations of the Preliminary Budget and Final Budget to the Board of Trustees are summarized, as follows.

| Timeline | Workload Budget Allocation – Board Approval | Budget Distributions – Colleges/Dept |
|------------------|--|--|
| November | <p>The Alamo Colleges' District Budget Office coordinates preliminary projections for revenues.</p> <p>Board Strategic Planning Retreat</p> | |
| March | <p>In March, The District Budget Office coordinates projections for enrollment, revenue and other key data elements, in collaboration with the campus budget officers.</p> | <p>Colleges provide Contact Hour, Enrollment, and non-formula revenue projections.</p> |
| April/May | <p>The District Budget Office and the Colleges develop detailed budgets.</p> <ul style="list-style-type: none"> • On April 17th - Initial operating expense budget allocations generated by the model are distributed to each of the colleges and the district-level units • By May 28, 2014 – Colleges and Departments verified positions for new budget year. • By May 28, 2014 – Colleges and Departments load non-labor information into detailed department level budgets. | <p>Colleges and departments finalize employee position listings and begin preliminary work on the development of detailed unit budgets, area budgets, and college budgets begins, based on (1) a review of previous fiscal year approved budgets, (2) unit/department needs, (3) educational needs and (4) college objectives. Budgets are based on action plans, which are linked to the approved strategic plan and strategic initiatives.</p> |
| June | <p>The Alamo Colleges' District Budget Office</p> <ul style="list-style-type: none"> • Balances the FY15 Working Operating Budget to preliminary allocations. • Drafts preliminary FY15 Staffing Management Plan • Receives Chancellor approval of phase 1 “critical hires” by stakeholders and finalizes budget | |
| July | <p>Board of Trustees Budget Retreat: Presentation and review of Fiscal Year 2015 Operating Budget prior to finalization and approval at July 2015 Regular Board Meeting.</p> <p>Board Approval of Fiscal Year 2015 Operating Budget</p> | |
| August | <p>Finalize Banner detailed department budgets and roll non-labor to “production” to allow early FY15 purchase orders in preparation for Fall term.</p> <p>Board Approval of Fiscal Year 2015 All Funds Budget</p> | <p>Colleges and Departments finalize Budget and non-labor allocations.</p> |
| September | <p>After final FY14 payroll run – FY15 positions are “active” in Banner HR and feed labor budgets to Finance production budgets.</p> | <p>Budgets loaded into Banner Finance</p> |

The budget planning process undertaken to develop the FY 2014-2015 Budget included several meetings with the Board of Trustees and college constituencies. A timeline reflecting Board meetings and retreats held as part of this fiscal year’s budget-building process follows.

| Date | Meeting | Topic |
|--------------------|-----------------------------------|---|
| November 9, 2013 | Board Retreat | Initial Forecast of FY 2014 - 2015 Budget |
| April-May | Budget Development | Labor & Non-labor budgets entered and balanced in Banner |
| July 14, 2014 | Board Retreat | Preliminary FY 2014 - 2015 Budget Presentation |
| July 15, 2014 | Audit, Budget & Finance Committee | Approval of FY 2014 - 2015 Operating Budget |
| July 29, 2014 | Regular Board Meeting | Final Approval of FY 2014 - 2015 Operating Budget |
| August 12, 2014 | Audit, Budget & Finance Committee | Approval of FY 2014 - 2015 All Funds Budget |
| August 15, 2014 | Non-labor Budget Load | Non-labor budgets for FY2015 available in Banner Finance |
| August 19, 2014 | Regular Board Meeting | Final Approval of FY 2014 - 2015 All Funds Budget |
| September 18, 2014 | Labor Budget Load | Labor/position budgets for FY2015 available in Banner Finance |

Workload-Driven Budgeting Model – Step One of Budget Process

The methodology of the workload-driven budgeting model used by the Alamo Colleges is based on the previous work conducted by the National Center of Higher Education for Management Systems (NCHEMS) to develop a national model. The state of Texas, through the Texas Higher Education Coordinating Board (THECB), uses a model with many similar features.

This budgeting model allows for the calculation of an allocation for instructional faculty staffing at each of the colleges, based on past enrollment activity by discipline and additional projected enrollments. It also allows for the calculation of allocations for academic support, student services, institutional support, and operations and maintenance.

The model's methodology is contingent on the use of certified and audited financial and enrollment data as compiled by the THECB. This ensures the use of standardized criteria in the calculation of allocations for each of the colleges and allows for a transparent, fair and equitable approach to funding. Specific cost drivers used in the model are listed below. Each of these cost drivers is critical to ensuring fair and equitable allocations.

1. Target Class Size by Discipline
 - a. Average Class Size was taken a step further in the FY 2014-2015 model, by expanding the data and calculation into three categories: classroom, clinical, and lab.
 - b. Each category, by definition, has a different class size structure; to more accurately and equitably allocate funds for instruction, the faculty staffing was determined at a more appropriate level of detail, using contact hours by each category and discipline.
 - c. The Average Class Size by category used in the allocation: Classroom (25.63), Clinical (10.61), Lab (17.20)
 - d. Overall, the Target Average Class Size remains at 25.01
2. Contact Hours per Faculty Staffing Unit
3. Faculty Staffing Units per College
4. Projected FY14 Annual Contact Hours by Discipline
5. Projected Fall 2014 Enrollment

FY 2014-2015 Budget Model Summary

| ALAMO COMMUNITY COLLEGE DISTRICT FY 2015 WORKLOAD-DRIVEN BUDGET MODEL SUMMARY | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL COLLEGES | DISTRICT | TOTAL |
| TOTAL EDUCATIONAL AND GENERAL FUNCTIONAL CATEGORIES (Formula) | | | | | | | | |
| FY14 Model | 55,353,806 | 28,140,441 | 19,114,952 | 32,347,498 | 11,571,548 | 146,528,244 | 68,636,653 | 215,164,897 |
| FY15 Model | 51,808,240 | 28,756,801 | 19,713,246 | 32,848,665 | 12,100,272 | 145,227,224 | 69,063,848 | 214,291,073 |
| Variance | (3,545,566) | 616,361 | 598,295 | 501,167 | 528,725 | (1,301,020) | 427,196 | (873,824) |
| | | | | | | -0.9% | | |
| Non-Formula Funding | | | | | | | | |
| FY14 Model | 3,443,335 | 4,136,161 | 2,425,294 | 1,193,985 | 1,512,043 | 12,710,819 | 4,002,253 | 16,713,072 |
| FY15 Model | 3,557,862 | 3,891,219 | 2,876,761 | 944,838 | 1,324,373 | 12,595,053 | 3,695,539 | 16,290,592 |
| Variance (A) | 114,527 | (244,942) | 451,467 | (249,147) | (187,670) | (115,765) | (306,715) | (422,480) |
| Capital Budget | | | | | | | | |
| FY14 Model | 1,190,000 | 930,000 | 410,000 | 590,000 | 180,000 | 3,300,000 | 0 | 3,300,000 |
| FY15 Model | 1,190,000 | 930,000 | 410,000 | 590,000 | 180,000 | 3,300,000 | 0 | 3,300,000 |
| Variance (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total for College/District Detailed Budget Allocation | | | | | | | | |
| FY14 Model | 59,987,141 | 33,206,602 | 21,950,246 | 34,131,483 | 13,263,591 | 162,539,063 | 72,638,906 | 235,177,969 |
| FY15 Model | 56,556,101 | 33,578,021 | 23,000,007 | 34,383,503 | 13,604,646 | 161,122,278 | 72,759,387 | 233,881,665 |
| Variance (A) | (3,431,039) | 371,419 | 1,049,761 | 252,020 | 341,054 | (1,416,785) | 120,481 | (1,296,304) |
| | -6% | 1% | 5% | 1% | 3% | -1% | 0% | -1% |
| Mandatory and Contractual and Other (non-discretionary) | | | | | | | | |
| FWS re-organized to DSO | (77,600) | (80,000) | (60,000) | (125,000) | (22,600) | (365,200) | 365,200 | 0 |
| IT and Communications | 3,578,001 | 1,963,840 | 1,289,313 | 2,207,231 | 864,852 | 9,903,237 | (9,903,237) | 0 |
| Mandatory and Contractual | | | | | | 0 | 28,572,760 | 28,572,760 |
| Preventive Maintenance | | | | | | 0 | 14,500,000 | 14,500,000 |
| Fringe Benefits | 7,338,566 | 3,934,954 | 2,518,097 | 3,537,282 | 1,690,311 | 19,019,210 | 16,458,016 | 35,477,226 |
| ¹ College payroll benefits included in Workload Allocation then removed from balancing amount | | | | | | | | |
| Strategic Initiatives/Efficiencies/Overlays (A) | 0 | 260,057 | 471,309 | 698,207 | 746,314 | 2,175,887 | 2,504,409 | 4,680,296 |
| Total Operating Expense Budget | 67,395,069 | 39,656,872 | 27,218,726 | 40,701,223 | 16,883,522 | 191,855,412 | 125,256,535 | 317,111,947 |
| NEW: Full District allocation | 44,000,181 | 25,890,760 | 17,770,274 | 26,572,585 | 11,022,736 | 125,256,535 | (125,256,535) | 0 |
| Fully Distributed FY14 Budget | 111,395,249 | 65,547,631 | 44,989,000 | 67,273,808 | 27,906,258 | 317,111,947 | 0 | 317,111,947 |

(A) College budgets increased by the impact of strategic initiatives including the 45 advisors, net of retirement savings.

| Key Drivers | SAC | SPC | PAC | NVC | NLC | TOTAL COLLEGES | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|--------------------|
| Fall Enrollment (College of Attendance) | | | | | | | | |
| Budget Fall 2013 (FY14) | 22,083 | 11,368 | 9,669 | 16,499 | 5,746 | 65,365 | | |
| Actual Fall 2013 (FY14) | 22,014 | 11,487 | 9,485 | 16,544 | 5,789 | 65,319 | | |
| Impact of True up to Actual | (69) | 119 | (184) | 45 | 43 | (46) | | |
| Budget Fall 2013 (FY14) | 22,083 | 11,368 | 9,669 | 16,499 | 5,746 | 65,365 | | |
| Budget Fall 2014 (FY15) | 22,014 | 11,487 | 9,485 | 16,544 | 5,789 | 65,319 | | |
| Budget Variance FY14 vs FY15 | (69) | 119 | (184) | 45 | 43 | (46) | | |
| | | | | | | -0.1% | | |
| Contact Hours (excluding Dual Credit and Gateway) | | | | | | | | |
| Budget FY14 | 7,307,295 | 3,830,611 | 2,723,496 | 5,010,315 | 1,775,272 | 20,646,989 | | |
| Actual FY14 (est for CE) | 6,817,534 | 3,643,995 | 2,595,610 | 4,800,510 | 1,735,376 | 19,593,025 | | |
| Impact of True up to Actual | (489,761) | (186,616) | (127,886) | (209,805) | (39,896) | (1,053,964) | | |
| | | | | | | -5.1% | | |
| Budget FY14 | 7,307,295 | 3,830,611 | 2,723,496 | 5,010,315 | 1,775,272 | 20,646,989 | | |
| Budget FY15 (Spring-Fall 2013) | 7,090,251 | 3,683,078 | 2,647,565 | 4,875,914 | 1,788,368 | 20,085,176 | | |
| Budget Variance FY14 vs FY15 | (217,044) | (147,533) | (75,931) | (134,401) | 13,096 | (561,813) | | |
| | | | | | | -2.7% | | |
| Faculty Staffing Unit (Full-time Equivalent of Faculty and Adjunct) | | | | | | | | |
| FY14 Model (25 Avg Class Size) | 499 | 266 | 181 | 324 | 114 | 1,384 | | |
| FY15 Model (IMPROVED 25 Avg Class Size) | 714 | 414 | 263 | 462 | 162 | 2,015 | | |
| Variance | 215 | 148 | 82 | 139 | 48 | 631 | | |
| | | | | | | 45.6% | | |
| Educ. & General by Category | SAC | SPC | PAC | NVC | NLC | TOTAL COLLEGES | DISTRICT | TOTAL |
| Instruction | 35,197,503 | 19,590,369 | 12,772,984 | 21,738,587 | 7,825,218 | 97,124,661 | 0 | 97,124,661 |
| Academic Support | 6,542,652 | 3,612,050 | 2,401,285 | 4,085,268 | 1,476,296 | 18,117,552 | 692,441 | 18,809,993 |
| Student Support | 5,495,731 | 2,887,860 | 2,621,498 | 4,230,616 | 1,663,365 | 16,899,070 | 10,388,048 | 27,287,118 |
| Institutional Support | 4,572,354 | 2,666,522 | 1,917,479 | 2,794,194 | 1,135,393 | 13,085,942 | 31,991,541 | 45,077,484 |
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0 | 0 | 25,991,818 | 25,991,818 |
| Total Formula Funding | 51,808,240 | 28,756,801 | 19,713,246 | 32,848,665 | 12,100,272 | 145,227,224 | 69,063,848 | 214,291,073 |

Budget Model Funding Methodology and Formulas

INSTRUCTION (TAB 1)

- (A) There are two specific forms of funding that are generated for the Instructional areas.
- *Funding for Faculty Salary Costs*
 - *Allocation for Instructional Departments*
- (B) The funding for faculty is generated based on the following formula:
(Faculty Staffing Units per College x District-wide Average Faculty Staffing Unit (FSU) Salary) = Funding for Faculty
- (C) Each instructional department receives an operations allocation based on the following formula:
Projected Contact Hours x Costs per Contact Hour (using final audited financials from FY 2013) = Instructional Operations (without furniture, fixtures & equipment).
- (D) Cost Drivers

| |
|--|
| <p>Target Average Class Size: Target developed using the mix of contact hours in three categories: Classroom, Clinical, & Labs; committee of Academic Success leadership and the Vice Chancellor for Finance & Administration determined the average class size requirements by the 28 disciplines for each category</p> <p>Contact Hours per Faculty Staffing Unit: Target Average Class Size* x 3 credit hours x 5 classes x 16 weeks in 28 disciplines (<i>adjusted for labs/clinical contact hour/credit hour ratio</i>)</p> <ul style="list-style-type: none"> • Target Average Class Size: classroom 25.63, Clinical 10.61, Labs 17.2 <p>Faculty Staffing Units per College: Contact Hours DIVIDED by Contact Hours per Faculty Staffing Unit in each category (Classroom, Clinical or Lab)</p> <p>FSU Average Salary: district-wide Faculty Salaries with 50/50 ratio of Full-time Faculty/Adjunct</p> <p>Instructional Operations: (FY13 Actual Costs per CH) x Contact Hours</p> |
|--|

- (E) Data Exhibits
- **Target Class Size by Discipline (Exhibit 1)**
 - The table in this exhibit indicates the “targeted average class size” for each of the 28 standard disciplines per fiscal year (i.e., fall semester, spring semester, flex semesters, summer I and summer II)
 - Exhibit 1 establishes target average class size for each of the 28 academic program disciplines in three categories: Classroom, Clinical and Lab; these categories each have specific faculty drivers that require staffing needs be calculated exclusively, based on the contact hour projections in each
 - **Faculty Contact Hours per Staffing Unit (Exhibit 2)**
 - This criterion provides a way to calculate the varying average contact hours per faculty staffing unit by discipline as a companion snapshot to the TARGET CLASS SIZE BY DISCIPLINE (Exhibit 1).
 - The table in this exhibit is based on calculating the average contact hours per faculty staffing unit per discipline for the fall, spring, summer I, and summer II semesters, based on a standard of 15 credit hours per semester per faculty staffing unit. The calculation assumes that “equivalencies” in contact hours will be developed to match this standard of methodology, as follows:
 - A Semester is generated based on the following formula: *(targeted average class size x 3 credit hour class x 5 classes per semester) x (16 weeks in a semester) = faculty contact hours per faculty staffing unit for either the fall, spring or summer semester; adjusted for labs/clinical contact hour/credit hour ratio*
 - For the purposes of a funding model, the Academic Year is divided between the traditional 9-month (fall & spring) terms and summer. While staffing requirements are calculated in the same way for all terms, the summer pay schedule for full-time faculty by policy is based on 130 percent of the adjunct pay rate; for this reason, summer faculty staffing units (FSU) are calculated separately by the three categories (Classroom, Clinical, Lab)
 - The purpose of calculating faculty contact hours per staffing unit is to allow for consistent and equitable method of calculating the number of faculty staffing units per college based on the current and projected enrollment by discipline and by college.

Faculty Staffing Units per College (Exhibit 3)

- The table in this exhibit indicates the total number of district-wide faculty staffing units calculated for each discipline for each college, based on what proportion of the total District discipline instructional activity is generated by each college.
- This calculation is independent of funding sources, allowing for a fair and equitable allocation of total faculty staffing units, based on each college’s discipline variations.

ACADEMIC SUPPORT (TAB 2)

Funding for the Academic Support area is generated based on the following formula:

(17.25 percent of Instruction Distribution) = Academic Support excluding Library*

*The Library Upgrade is based on: (FY15 estimated Annual Headcount (100% non-exempt + 20% exempt) * \$10)*

**Three-year average, based on prior years’ audited financial statements*

STUDENT SERVICES (TAB 3)

The College Student Services distribution is based on the following formula:

*(Dollar per headcount * multiplied by FY15 estimated Annual Headcount (100% non-exempt + 20% exempt) + additional overlays for one-time adjustments and initiatives including Early College High School coordinators, certified advisors offset by Call Center savings as a result of consolidating the call center function.*

**Three-year average \$/headcount, based on prior years’ audited financial statements (\$109.52 non-exempt, \$21.90 exempt)*

INSTITUTIONAL SUPPORT (TAB 4)

Institutional Support funding is based on the following formula:

8.74 percent of Total Instruction, Academic Support, Student Services and Non-Formula*

**Three-year average, based on prior years’ audited financial statements*

OPERATIONS AND MAINTENANCE

The Operations and Maintenance funding is based on the following formula:

- 24,000 gross square fee per housekeeping FTE (same as in FY14)
- 52,000 gross square feet per Maintenance FTE (same as in FY14)
- 25 acres per grounds FTE (same as in FY14)
- Utilities: Projected consumption at current utility rates
- Administrative Overhead

NON-FORMULA EXPENSE

Funded equal to related non-formula revenue projects (see Exhibit 5) with overlay for CE strategic initiative to produce revenues at \$1.0 million less expense.

Exhibit 1

| ALAMO COMMUNITY COLLEGE DISTRICT | | | | |
|---|------------------------------|-----------------------------|------------------------|--------------|
| Target Class Size by Discipline | | | | |
| | TARGET AVG CLASS SIZE | | | |
| | Classroom | Clinical¹ | Lab¹ | Total |
| 01 - Agriculture | 20 | 5 | 14 | 18.71 |
| 02 - Architecture and Precision Production Trades | 24 | 5 | 13 | 23.32 |
| 03 - Biology, Physical Sciences, and Science technology | 24 | 5 | 22 | 23.88 |
| 04 - Business Management, Marketing, and Administrative Services | 24 | 5 | 6 | 23.58 |
| 05 - Career Pilot | 13 | 5 | 5 | 13.00 |
| 06 - Communications | 19 | 5 | 19 | 19.00 |
| 07 - Computer and Information Sciences | 18 | 5 | 16 | 17.51 |
| 08 - Construction Trades | 23 | 5 | 12 | 21.37 |
| 09 - Consumer and Homemaking Education | 25 | 15 | 6 | 24.02 |
| 10 - Engineering | 25 | 5 | 10 | 24.58 |
| 11 - Engineering Related | 20 | 5 | 12 | 18.30 |
| 12 - English Language, Literature, Philosophy, Humanities, and Interdisciplinary | 29 | 5 | 5 | 28.99 |
| 13 - Foreign Languages | 22 | 5 | 20 | 21.97 |
| 14 - Health Occupations (Dental Asst., Medical Lab, and Assoc. Degree Nursing) | 19 | 11 | 20 | 14.26 |
| 15 - Health Occupations - Dental Hygiene | | | | |
| 16 - Health Occupations - Other (Excludes Dental Hygiene, Dental Asst., Medical Lab, Assoc. Degree in Nursing, Vocational Nursing, and Respiratory Therapy) | 20 | 13 | 13 | 18.23 |
| 17 - Health Occupations - Respiratory Therapy | 30 | 10 | 10 | 18.95 |
| 18 - Health Occupations - Vocational Nursing | 30 | 10 | 10 | 21.17 |
| 19 - Mathematics | 28 | 5 | 5 | 28.00 |
| 20 - Mechanics and Repairers - Automotive | 26 | 5 | 13 | 22.96 |
| 21 - Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers | 23 | 5 | 11 | 22.07 |
| 22 - Mechanics and Repairers - Electronics | 15 | 5 | 5 | 15.00 |
| 23 - Physical Education and Fitness | 24 | 5 | 5 | 24.00 |
| 24 - Protective Services and Public Administration | 28 | 5 | 5 | 27.57 |
| 25 - Psychology, Social Services, and History | 30 | 5 | 5 | 30.00 |
| 26 - Visual and Performing Arts | 20 | 5 | 10 | 19.74 |
| 27 - Non-State Funded | | | | |
| 28 - Developmental Math | 26 | 5 | 5 | 26.00 |
| 29 - Developmental Reading and Writing | 23 | 5 | 5 | 23.00 |
| Weighted Average (using prior year prioritized contact hour volumes) | 25.63 | 10.61 | 17.20 | 25.01 |
| ¹ A minimum of 5 was used for disciplines currently without Clinical or Lab volumes | | | | |

Exhibit 2

| ALAMO COMMUNITY COLLEGE DISTRICT | | | | | | | | | | | | | | | |
|---|--------------------------------|-------|--------|--------|---|--------------------------------|--------|--------|--------|---|-------------------------------|--------|--------|--------|---|
| Based on a Target Average Class Size for each Category | | | | | | | | | | | | | | | |
| Faculty Contact Hours Per Staffing Unit | | | | | | | | | | | | | | | |
| RESIDENT INSTRUCTION | CLASSROOM | | | | | CLINICAL (A) | | | | | LAB (A) | | | | |
| | Target Avg Class Size of 25.63 | Fall | Spring | Summer | Faculty Contact Hours per Staffing Unit | Target Avg Class Size of 10.61 | Fall | Spring | Summer | Faculty Contact Hours per Staffing Unit | Target Avg Class Size of 17.2 | Fall | Spring | Summer | Faculty Contact Hours per Staffing Unit |
| 1 Agriculture | 20 | 4,800 | 4,800 | 4,800 | 14,400 | 5 | 1,200 | 1,200 | 1,200 | 3,600 | 14 | 3,360 | 3,360 | 3,360 | 10,080 |
| 2 Architect and Precision Prod Trades | 24 | 5,760 | 5,760 | 5,760 | 17,280 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 13 | 3,025 | 3,025 | 3,025 | 9,074 |
| 3 Biology Physical Sci and Sci Tech | 24 | 5,760 | 5,760 | 5,760 | 17,280 | 5 | 1,121 | 1,121 | 1,121 | 3,363 | 22 | 4,933 | 4,933 | 4,933 | 14,799 |
| 4 Bus Mgmt Marketing and Admin Svcs | 24 | 5,760 | 5,760 | 5,760 | 17,280 | 5 | 1,200 | 1,200 | 1,200 | 3,600 | 6 | 1,440 | 1,440 | 1,440 | 4,320 |
| 5 Career Pilot | 13 | 3,120 | 3,120 | 3,120 | 9,360 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 6 Communications | 19 | 4,560 | 4,560 | 4,560 | 13,680 | 5 | 1,200 | 1,200 | 1,200 | 3,600 | 19 | 4,560 | 4,560 | 4,560 | 13,680 |
| 7 Computer and Information Sciences | 18 | 4,320 | 4,320 | 4,320 | 12,960 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 16 | 3,723 | 3,723 | 3,723 | 11,168 |
| 8 Construction Trades | 23 | 5,520 | 5,520 | 5,520 | 16,560 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 12 | 2,792 | 2,792 | 2,792 | 8,376 |
| 9 Consumer and Homemaking Ed | 25 | 6,000 | 6,000 | 6,000 | 18,000 | 15 | 1,893 | 1,893 | 1,893 | 5,679 | 6 | 757 | 757 | 757 | 2,271 |
| 10 Engineering | 25 | 6,000 | 6,000 | 6,000 | 18,000 | 5 | 1,200 | 1,200 | 1,200 | 3,600 | 10 | 2,400 | 2,400 | 2,400 | 7,200 |
| 11 Engineering Related | 20 | 4,800 | 4,800 | 4,800 | 14,400 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 12 | 2,792 | 2,792 | 2,792 | 8,376 |
| 12 Eng Lang Lit Philos Hmnties Intrdsc | 29 | 6,960 | 6,960 | 6,960 | 20,880 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 13 Foreign Languages | 22 | 5,280 | 5,280 | 5,280 | 15,840 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 20 | 4,653 | 4,653 | 4,653 | 13,960 |
| 14 Hlth Occ Dent Asst Med Lab AA Nurs | 19 | 4,560 | 4,560 | 4,560 | 13,680 | 11 | 2,559 | 2,559 | 2,559 | 7,678 | 20 | 4,653 | 4,653 | 4,653 | 13,960 |
| 15 Health Occ Dental Hygiene | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Health Occ Other | 20 | 4,800 | 4,800 | 4,800 | 14,400 | 13 | 10,636 | 10,636 | 10,636 | 31,909 | 13 | 10,636 | 10,636 | 10,636 | 31,909 |
| 17 Respiratory Therapy | 30 | 7,200 | 7,200 | 7,200 | 21,600 | 10 | 2,327 | 2,327 | 2,327 | 6,980 | 10 | 2,327 | 2,327 | 2,327 | 6,980 |
| 18 Vocational Nursing | 30 | 7,200 | 7,200 | 7,200 | 21,600 | 10 | 2,327 | 2,327 | 2,327 | 6,980 | 10 | 2,327 | 2,327 | 2,327 | 6,980 |
| 19 Mathematics | 28 | 6,720 | 6,720 | 6,720 | 20,160 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 20 Mechanics and Repairers Auto | 26 | 6,240 | 6,240 | 6,240 | 18,720 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 13 | 3,025 | 3,025 | 3,025 | 9,074 |
| 21 Mech Repairer Diesel Aviation Trans | 23 | 5,520 | 5,520 | 5,520 | 16,560 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 11 | 2,559 | 2,559 | 2,559 | 7,678 |
| 22 Electronics | 15 | 3,600 | 3,600 | 3,600 | 10,800 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 23 Physical Ed and Fitness | 24 | 5,760 | 5,760 | 5,760 | 17,280 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 24 Protective Service and Public Admin | 28 | 6,720 | 6,720 | 6,720 | 20,160 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 25 Psychology Soc Sciences and History | 30 | 7,200 | 7,200 | 7,200 | 21,600 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 26 Visual and Performing Arts | 20 | 4,800 | 4,800 | 4,800 | 14,400 | 5 | 1,200 | 1,200 | 1,200 | 3,600 | 10 | 2,400 | 2,400 | 2,400 | 7,200 |
| 27 Non-State Funded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 Math Developmental Education | 26 | 6,240 | 6,240 | 6,240 | 18,720 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| 29 Reading/Writing Developmental Education | 23 | 5,520 | 5,520 | 5,520 | 16,560 | 5 | 1,163 | 1,163 | 1,163 | 3,490 | 5 | 1,163 | 1,163 | 1,163 | 3,490 |
| (A) Clinical and Lab adjusted for the contact hour/credit hour ratio | | | | | | | | | | | | | | | |

Exhibit 3

| FY15 Faculty Staffing Units per College | | | | | | | | | | | | |
|--|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|----------------|
| RESIDENT INSTRUCTION | SAC | | SPC | | PAC | | NVC | | NLC | | TOTAL | |
| | Contact Hours incl DC-On | Staffing Unit | Contact Hours incl DC-On | Staffing Unit | Contact Hours incl DC-On | Staffing Unit | Contact Hours incl DC-On | Staffing Unit | Contact Hours incl DC-On | Staffing Unit | Contact Hours incl DC-On | Staffing Unit |
| 1 Agriculture | 15,615 | 2.1 | 2,592 | 0.3 | 38,768 | 6.8 | 19,440 | 2.1 | - | - | 76,415 | 11.3 |
| 2 Architect and Precision Prod Trades | 46,128 | 4.3 | 80,518 | 17.1 | 10,880 | 0.9 | - | - | - | - | 137,526 | 22.4 |
| 3 Biology Physical Sci and Sci Tech | 724,432 | 73.3 | 447,392 | 44.5 | 250,896 | 26.2 | 710,928 | 72.4 | 218,192 | 21.5 | 2,351,840 | 238.0 |
| 4 Bus Mgmt Marketing and Admin Svcs | 354,435 | 41.7 | 210,634 | 25.4 | 171,392 | 21.0 | 139,308 | 15.3 | 48,928 | 4.8 | 924,697 | 108.1 |
| 5 Career Pilot | - | - | - | - | 13,056 | 2.2 | - | - | - | - | 13,056 | 2.2 |
| 6 Communications | 65,337 | 8.2 | 256 | 0.1 | 23,229 | 2.5 | 148,346 | 17.3 | 15,024 | 1.6 | 252,192 | 29.8 |
| 7 Computer and Information Sciences | 214,400 | 37.5 | 130,912 | 18.8 | 130,992 | 19.4 | 140,864 | 18.6 | 50,648 | 6.1 | 667,816 | 100.4 |
| 8 Construction Trades | - | - | 43,656 | 5.1 | 1,912 | 0.2 | - | - | - | - | 45,568 | 5.3 |
| 9 Consumer and Homemaking Ed | 177,098 | 27.1 | 179,220 | 21.6 | 66,525 | 6.4 | 90,000 | 8.3 | 39,680 | 3.6 | 552,523 | 67.1 |
| 10 Engineering | 10,320 | 0.9 | 1,216 | 0.1 | 7,088 | 0.7 | 18,032 | 1.6 | - | - | 36,656 | 3.3 |
| 11 Engineering Related | 53,424 | 6.6 | 146,397 | 25.4 | 64,226 | 6.7 | 22,240 | 3.3 | - | - | 286,287 | 41.9 |
| 12 Eng Lang Lit Philos Hmnties Intrdsc | 884,691 | 73.9 | 265,610 | 22.8 | 292,308 | 25.2 | 568,090 | 48.0 | 307,538 | 25.2 | 2,318,236 | 195.0 |
| 13 Foreign Languages | 323,248 | 37.3 | 26,544 | 3.0 | 46,896 | 5.2 | 164,928 | 19.3 | 28,656 | 3.2 | 590,272 | 67.9 |
| 14 Hlth Occ Dent Asst Med Lab AA Nurs | 547,076 | 67.6 | 23,104 | 3.3 | 2,728 | 0.3 | - | - | - | - | 572,908 | 71.2 |
| 15 Health Occ Dental Hygiene | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Health Occ Other | 221,023 | 23.6 | 270,713 | 31.7 | 128,609 | 13.9 | 70,564 | 7.9 | 37,104 | 4.2 | 728,013 | 81.2 |
| 17 Respiratory Therapy | - | - | 55,552 | 4.8 | - | - | - | - | - | - | 55,552 | 4.8 |
| 18 Vocational Nursing | - | - | 184,112 | 16.6 | 512 | 0.0 | - | - | - | - | 184,624 | 16.6 |
| 19 Mathematics | 396,532 | 37.6 | 138,840 | 12.5 | 166,594 | 17.1 | 298,760 | 31.0 | 139,834 | 13.8 | 1,140,560 | 112.1 |
| 20 Mechanics and Repairers Auto | - | - | 226,130 | 35.9 | - | - | - | - | - | - | 226,130 | 35.9 |
| 21 Mech Repairer Diesel Aviation Trans | 432 | 0.0 | 242,038 | 36.3 | 1,624 | 0.3 | - | - | - | - | 244,094 | 36.6 |
| 22 Electronics | 11,200 | 1.7 | 9,200 | 1.3 | 4,360 | 0.6 | 3,632 | 0.6 | 16,120 | 2.2 | 44,512 | 6.5 |
| 23 Physical Ed and Fitness | 166,656 | 15.5 | 23,040 | 2.0 | 53,136 | 5.8 | 131,216 | 12.4 | 35,472 | 3.3 | 409,520 | 39.1 |
| 24 Protective Service and Public Admin | 355,275 | 34.4 | 23,904 | 1.9 | 50,208 | 4.0 | 54,288 | 4.3 | 7,536 | 0.6 | 491,211 | 45.2 |
| 25 Psychology Soc Sciences and History | 1,171,280 | 92.9 | 474,576 | 39.4 | 496,320 | 39.1 | 1,036,944 | 82.2 | 393,168 | 30.3 | 3,572,288 | 283.8 |
| 26 Visual and Performing Arts | 398,064 | 46.6 | 115,224 | 13.5 | 158,496 | 19.0 | 390,752 | 44.5 | 122,272 | 13.8 | 1,184,808 | 137.4 |
| 27 Non-State Funded | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 Math Developmental Education | 522,156 | 41.8 | 206,904 | 16.6 | 285,966 | 22.9 | 501,080 | 40.2 | 190,374 | 15.3 | 1,706,480 | 136.7 |
| 29 Reading/Writing Developmental Education | 431,429 | 39.1 | 154,794 | 14.0 | 180,844 | 16.4 | 366,502 | 33.2 | 137,822 | 12.5 | 1,271,392 | 115.2 |
| TOTAL | 7,090,251 | 713.7 | 3,683,078 | 414.1 | 2,647,565 | 262.8 | 4,875,914 | 462.4 | 1,788,368 | 161.9 | 20,085,176 | 2,014.9 |
| Full-time Faculty Staffing - at 50% | | 356.9 | | 207.0 | | 131.4 | | 231.2 | | 80.9 | | 1,007.4 |

Exhibit 4

| Enrollment - College of Attendance | | | | | | |
|---|---------------|---------------|--------------|---------------|--------------|---------------|
| FALL 2013 (FY 14) | | | | | | |
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Non-Exempt | 19,197 | 9,185 | 7,640 | 13,110 | 5,159 | 54,291 |
| Total Non-Exempt | 19,197 | 9,185 | 7,640 | 13,110 | 5,159 | 54,291 |
| Dual Credit | 2,113 | 1,822 | 1,508 | 2,905 | 430 | 8,778 |
| Other Exempt | 704 | 480 | 337 | 529 | 200 | 2,250 |
| Total Exempt | 2,817 | 2,302 | 1,845 | 3,434 | 630 | 11,028 |
| Total Fall 2013 | 22,014 | 11,487 | 9,485 | 16,544 | 5,789 | 65,319 |
| FALL 2014 (FY 15) | | | | | | |
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Non-Exempt | 19,197 | 9,185 | 7,640 | 13,110 | 5,159 | 54,291 |
| Total Non-Exempt | 19,197 | 9,185 | 7,640 | 13,110 | 5,159 | 54,291 |
| Dual Credit | 2,113 | 1,822 | 1,508 | 2,905 | 430 | 8,778 |
| Other Exempt | 704 | 480 | 337 | 529 | 200 | 2,250 |
| Total Exempt | 2,817 | 2,302 | 1,845 | 3,434 | 630 | 11,028 |
| Total Fall 2014 | 22,014 | 11,487 | 9,485 | 16,544 | 5,789 | 65,319 |

Exhibit 5

REVENUE AND FUNCTIONAL EXPENDITURE ALIGNMENT
FY 2015 BUDGET DEVELOPMENT

| REVENUES | | | | | | |
|---|---|-----------------------------------|--|--|--|---|
| FORMULA FUNDED | NON-FORMULA FUNDED | | | PUBLIC SERVICE | AUXILIARY | SCHOLARSHIPS & FINANCIAL AID |
| EDUCATIONAL&GENERAL State Appropriations Tuition and Fees CE Reimbursable Tuition Taxes Investment Income Other: (Indirect Cost Recovery for Federal Revenue, Property Rental, Vendor Fees, VA) | PROGRAM TUITION Nursing Fire Science Dental Lab Tech Aviation Culinary Arts | STUDENT ACTIVITIES Fees | ENTERPRISE ACTIVITIES Gateway Charges Library Fines Gym Rental Charges Facility Rental Charges Testing Fees VCT Fees CE Non-Reimbursable | PUBLIC SERVICE Planetarium Fees Fine Arts Acad. Charges | DESIGNATED Child Care Center Fees Natatorium Charges NON-DESIGNATED Bookstore Commission Game Table Commission Vending Commission Copy Machine Charges Parking Permits & Fines | SCHOLARSHIPS AND FINANCIAL AID Earnings |
| EXPENSES | | | | | | |
| FORMULA FUNDED | NON-FORMULA FUNDED | | | PUBLIC SERVICE | AUXILIARY | SCHOLARSHIPS & FINANCIAL AID |
| EDUCATIONAL&GENERAL Instruction Academic Support Student Services Institutional Support Operation & Maintenance | PROGRAM TUITION Nursing Fire Science Dental Lab Tech Aviation Culinary Arts | STUDENT ACTIVITIES | ENTERPRISE ACTIVITIES Gateway to College Library Replacement Bks Gym/Facility Rentals Testing VCT Continuing Education | PUBLIC SERVICE Planetarium SA Symphony Fine Arts Academy | DESIGNATED Child Care Centers Natatorium AUXILIARY SUPPORTED Intramural Food Service | SCHOLARSHIPS AND FINANCIAL AID |

TAB 1

| FY15 BUDGET DEVELOPMENT - INSTRUCTION (1XXX) | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Fall & Spring FSU | | | | | | |
| Faculty Staffing Units: Classroom | 525 | 263 | 191 | 351 | 132 | 1,462 |
| Faculty Staffing Units: Clinical | 34 | 48 | 11 | 4 | 0 | 96 |
| Faculty Staffing Units: Lab | 11 | 1 | 5 | 9 | 0 | 26 |
| Fall & Spring Total | 569 | 312 | 207 | 363 | 132 | 1,584 |
| Summer FSU | | | | | | |
| Faculty Staffing Units: Classroom | 128 | 71 | 53 | 94 | 30 | 376 |
| Faculty Staffing Units: Clinical | 14 | 31 | 1 | 2 | - | 48 |
| Faculty Staffing Units: Lab | 2 | - | 2 | 3 | - | 7 |
| Summer Total | 144 | 102 | 56 | 99 | 30 | 431 |
| TOTAL FSU | | | | | | |
| Faculty Staffing Units: Classroom | 652 | 334 | 244 | 446 | 161 | 1,838 |
| Faculty Staffing Units: Clinical | 48 | 79 | 12 | 5 | 0 | 144 |
| Faculty Staffing Units: Lab | 13 | 1 | 7 | 11 | 0 | 33 |
| Total Faculty Staffing Units | 714 | 414 | 263 | 462 | 162 | 2,015 |
| Full Time Faculty - 50% of total FSU | | | | | | |
| 9-Month (Classroom & Clinical) | \$18,641,814 | \$10,390,826 | \$6,744,902 | \$11,844,766 | \$4,394,814 | \$52,017,122 |
| 9-Month (Lab @ 2/3) | \$246,543 | \$23,868 | \$106,977 | \$191,066 | \$7,646 | \$576,100 |
| Summer (Classroom & Clinical) | \$753,077 | \$539,175 | \$286,114 | \$509,758 | \$158,328 | \$2,246,453 |
| Summer (Lab @ 2/3) | \$7,568 | \$0 | \$7,042 | \$10,164 | \$0 | \$24,773 |
| TOTAL FULL TIME FACULTY | \$19,649,003 | \$10,953,869 | \$7,145,035 | \$12,555,754 | \$4,560,789 | \$54,864,449 |
| Adjunct - 50% of total FSU | | | | | | |
| 9-Month (Classroom & Clinical) | \$7,587,074 | \$4,228,986 | \$2,745,123 | \$4,820,728 | \$1,788,655 | \$21,170,567 |
| 9-Month (Lab @ 2/3) | \$100,341 | \$9,714 | \$43,539 | \$77,762 | \$3,112 | \$234,468 |
| Summer (Classroom & Clinical) | \$579,290 | \$414,750 | \$220,088 | \$392,122 | \$121,791 | \$1,728,041 |
| Summer (Lab @ 2/3) | \$5,822 | \$0 | \$5,417 | \$7,818 | \$0 | \$19,056 |
| TOTAL FULL TIME FACULTY | \$8,272,527 | \$4,653,450 | \$3,014,166 | \$5,298,431 | \$1,913,558 | \$23,152,133 |
| TOTAL FACULTY SALARY | \$27,921,530 | \$15,607,318 | \$10,159,201 | \$17,854,184 | \$6,474,347 | \$78,016,581 |
| Total Non Faculty Salaries & Wages | \$2,947,830 | \$1,298,689 | \$812,952 | \$1,516,773 | \$509,002 | \$7,085,245 |
| One-time add: FY14 comp for full year | \$61,513 | \$28,957 | \$18,154 | \$10,172 | \$6,926 | \$125,722 |
| Total Non Faculty Benefits (excl TRS/ERS) | \$256,482 | \$112,995 | \$70,733 | \$131,970 | \$44,287 | \$616,467 |
| Total Other Operating Expenses | \$4,010,147 | \$2,542,409 | \$1,711,944 | \$2,225,487 | \$790,657 | \$11,280,645 |
| Total Non-Capitalized Equipment ¹ | | | | | | \$0 |
| TOTAL NON-FACULTY OTHER COSTS | \$7,275,973 | \$3,983,050 | \$2,613,782 | \$3,884,402 | \$1,350,872 | \$19,108,079 |
| TOTAL DISTRIBUTION - INSTRUCTION | \$35,197,503 | \$19,590,369 | \$12,772,984 | \$21,738,587 | \$7,825,218 | \$97,124,661 |

¹ Furniture and Equipment replacement to be budgeted in separate Capital Budget

TAB 2

| FY15 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX) | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Instruction Distribution based on Avg Salary x FSU | \$35,197,503 | \$19,590,369 | \$12,772,984 | \$21,738,587 | \$7,825,218 | \$97,124,661 |
| Academic Support % of Instruction | 17.250% | 17.250% | 17.250% | 17.250% | 17.250% | 17.250% |
| Distribution (LESS Library) | \$6,071,568 | \$3,379,338 | \$2,203,339 | \$3,749,906 | \$1,349,850 | \$16,754,001 |
| Library | \$471,084 | \$232,712 | \$197,946 | \$335,363 | \$126,446 | \$1,363,551 |
| <i>Strategic Initiatives / One-time Adjustments</i> | | | | | | |
| N/A | | | | | | \$0 |
| N/A | | | | | | \$0 |
| N/A | | | | | | \$0 |
| | | | | | | |
| TOTAL DISTRIBUTION - ACADEMIC SUPPORT | \$6,542,652 | \$3,612,050 | \$2,401,285 | \$4,085,268 | \$1,476,296 | \$18,117,552 |

| FY15 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX) - LIBRARY | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| FY15 Projected Non-Exempt Headcount | 46,722 | 22,725 | 19,324 | 32,692 | 12,594 | 134,057 |
| FY15 Projected Exempt Headcount | 5,616 | 4,551 | 3,901 | 6,844 | 1,242 | 22,154 |
| 20% of Exempt Students | 1,123 | 910 | 780 | 1,369 | 248 | 4,431 |
| Total Headcount for Library Upgrade Distribution | 47,845 | 23,635 | 20,104 | 34,061 | 12,842 | 138,488 |
| Current Enrollment \$ (\$/hc ¹ x Headcount) | \$478,452 | \$236,352 | \$201,042 | \$340,608 | \$128,424 | \$1,384,878 |
| Sub-total - Library | \$478,452 | \$236,352 | \$201,042 | \$340,608 | \$128,424 | \$1,384,878 |
| LESS: Allowance for bad debt for all T&F | (\$7,368) | (\$3,640) | (\$3,096) | (\$5,245) | (\$1,978) | (\$21,327) |
| Total Library Distribution | \$471,084 | \$232,712 | \$197,946 | \$335,363 | \$126,446 | \$1,363,551 |
| ¹ \$/hc is the three-year average of non-labor funds allocated to the library per total headcount | | | | | | |

TAB 3

| FY15 BUDGET DEVELOPMENT - STUDENT SERVICES (4XXX) | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| Enrollment - Non Exempt & Other Exempt | 48,404 | 23,818 | 20,112 | 33,941 | 13,038 | 139,313 |
| \$ / Enrollment - Non Exempt & Other Expt | \$ 109.52 | \$ 109.52 | \$ 109.52 | \$ 109.52 | \$ 109.52 | \$ 109.52 |
| Enrollment - Dual Credit | 3,934 | 3,458 | 3,113 | 5,595 | 798 | 16,898 |
| \$/Enrollment - Dual Credit | \$ 21.90 | \$ 21.90 | \$ 21.90 | \$ 21.90 | \$ 21.90 | \$ 21.90 |
| Distribution | \$5,387,208 | \$2,684,207 | \$2,270,782 | \$3,839,651 | \$1,445,356 | \$15,627,204 |
| <i>Strategic Initiatives / One-time Adjustments</i> | | | | | | |
| Add: full year Compensation | \$435,562 | \$212,284 | \$266,687 | \$477,568 | \$193,550 | \$1,585,650 |
| Add ECHS overlay | \$65,329 | \$65,329 | \$130,658 | \$0 | \$65,329 | \$326,646 |
| Add: High-touch Advising ¹ | | | | | | \$0 |
| Less: Call Center savings ² | (\$392,368) | (\$73,960) | (\$46,629) | (\$86,603) | (\$40,870) | (\$640,430) |
| TOTAL DISTRIBUTION - STUDENT SERVICES | \$5,495,731 | \$2,887,860 | \$2,621,498 | \$4,230,616 | \$1,663,365 | \$16,899,070 |
| ¹ 45 additional advising positions to be covered by savings tied to FY14 retirement incentive ² Call Center savings is an approved strategic initiative, based on call volumes by location, as part of the Call Center consolidation. As actual volumes become available, this item will be adjusted accordingly. | | | | | | |

TAB 4

| FY15 BUDGET DEVELOPMENT - INSTITUTIONAL SUPPORT (5XXX) - DISTRICT | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| | SAC | SPC | PAC | NVC | NLC | TOTAL |
| FY15 Instruction Model | 35,197,503 | 19,590,369 | 12,772,984 | 21,738,587 | 7,825,218 | 97,124,661 |
| FY15 Academic Support Model | 6,542,652 | 3,612,050 | 2,401,285 | 4,085,268 | 1,476,296 | 18,117,552 |
| FY15 Student Services Model | 5,495,731 | 2,887,860 | 2,621,498 | 4,230,616 | 1,663,365 | 16,899,070 |
| FY15 Non-Formula E&G | 3,557,862 | 3,891,219 | 2,876,761 | 944,838 | 1,324,373 | 12,595,053 |
| TOTAL MODELS & NON-FORMULA E&G | 50,793,747 | 29,981,498 | 20,672,528 | 30,999,309 | 12,289,253 | 144,736,335 |
| % - based on 3 Yr RFOE Avg | 8.736% | 8.736% | 8.736% | 8.736% | 8.736% | 8.736% |
| Institutional Support Distribution | 4,437,169 | 2,619,082 | 1,805,882 | 2,707,994 | 1,073,547 | 12,643,673 |
| Possible overlay of strategic initiatives | | | | | | |
| Add: full year Compensation | 135,186 | 47,441 | 111,597 | 86,200 | 61,846 | 442,269 |
| TOTAL DISTRIBUTION - INSTITUTIONAL SUPPORT | \$4,572,354 | \$2,666,522 | \$1,917,479 | \$2,794,194 | \$1,135,393 | \$13,085,942 |

Department Budget Allocations by College by Functional Categories

San Antonio College

Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|----------|--------------------|--------------|
| INSTRUCTION | | | | | | | | | |
| SAC Architecture | 111001 | 811241 | 1020 | 5.00 | 299,376.00 | | | 4,050.00 | 303,426.00 |
| SAC Biological Sciences | 111001 | 811121 | 1030 | 10.00 | 705,781.00 | 105,958.00 | | 32,000.00 | 843,739.00 |
| SAC Astronomy | 111001 | 811131 | 1030 | 3.00 | 184,961.00 | | | 1,350.00 | 186,311.00 |
| SAC Chemistry | 111001 | 811132 | 1030 | 5.00 | 349,167.00 | 27,544.00 | | 12,600.00 | 389,311.00 |
| SAC Earth Sciences | 111001 | 811133 | 1030 | 2.00 | 132,517.00 | | | 4,050.00 | 136,567.00 |
| SAC Physics | 111001 | 811243 | 1030 | 3.20 | 211,955.00 | 76,306.00 | | 4,050.00 | 292,311.00 |
| SAC Mortuary Science | 111001 | 812081 | 1030 | 5.00 | 329,708.00 | 23,838.00 | | 52,000.00 | 405,546.00 |
| SAC Business Occupations | 111001 | 812011 | 1040 | 7.00 | 444,679.00 | 33,344.00 | | 8,000.00 | 486,023.00 |
| SAC Conf and Court Reporting | 111001 | 812013 | 1040 | 2.00 | 110,061.00 | | | 3,000.00 | 113,061.00 |
| SAC Legal Assistant | 111001 | 812014 | 1040 | 1.00 | 58,352.00 | | | 4,500.00 | 62,852.00 |
| SAC Business Administration | 111001 | 812042 | 1040 | 3.00 | 204,243.00 | | | 1,000.00 | 205,243.00 |
| SAC Management | 111001 | 812043 | 1040 | 3.80 | 277,573.00 | 67,853.00 | | 9,800.00 | 355,226.00 |
| SAC Real Estate Program | 111001 | 812045 | 1040 | 1.00 | 82,158.00 | | | | 82,158.00 |
| SAC Journalism | 111001 | 811182 | 1060 | 3.00 | 198,516.00 | 67,478.00 | | 50,000.00 | 315,994.00 |
| SAC KSYM | 111001 | 811186 | 1060 | | | 30,540.00 | | 15,000.00 | 45,540.00 |
| SAC Radio and Television and Film | 111001 | 811187 | 1060 | 3.00 | 180,144.00 | 121,704.00 | | 50,000.00 | 351,848.00 |
| SAC Dean Profess and Tech Ed Office | 111001 | 812001 | 1060 | | | 400,000.00 | | | 400,000.00 |
| SAC Computer Information Systems | 111001 | 812061 | 1070 | 10.00 | 600,435.00 | 63,609.00 | | 60,000.00 | 724,044.00 |
| SAC Computer Aided Design | 111001 | 812071 | 1070 | | | | | 4,050.00 | 4,050.00 |
| SAC Child Development Operations | 111001 | 812053 | 1090 | 5.00 | 351,773.00 | 30,016.00 | | 40,000.00 | 421,789.00 |
| SAC Edge Program | 111001 | 811242 | 1100 | | | | | 750.00 | 750.00 |
| SAC Engineering | 111001 | 811244 | 1100 | 1.00 | 68,005.00 | 48,485.00 | | 180.00 | 116,670.00 |
| SAC Engineering Technology | 111001 | 812075 | 1110 | | | | | 1,080.00 | 1,080.00 |
| SAC English | 111001 | 811152 | 1120 | 25.60 | 1,748,719.00 | 100,879.00 | | 12,600.00 | 1,862,198.00 |
| SAC Multicultural Conference | 111001 | 811153 | 1120 | | | | | 4,050.00 | 4,050.00 |
| SAC English As A Second Language | 111001 | 811161 | 1120 | 3.00 | 193,948.00 | | | 7,200.00 | 201,148.00 |
| SAC Philosophy | 111001 | 811221 | 1120 | 4.00 | 270,317.00 | | | 2,700.00 | 273,017.00 |
| SAC Theatre and Communications | 111001 | 811274 | 1120 | 7.00 | 421,106.00 | 137,036.00 | | 17,000.00 | 575,142.00 |
| SAC Reading and Education | 111001 | 811291 | 1120 | 0.69 | 40,651.00 | 41,783.00 | | 9,000.00 | 91,434.00 |
| SAC World Languages | 111001 | 811162 | 1130 | 7.00 | 452,758.00 | 124,707.00 | | 3,150.00 | 580,615.00 |
| SAC Interpreter Training | 111001 | 812031 | 1130 | 8.00 | 473,775.00 | 78,955.00 | | 22,000.00 | 574,730.00 |

San Antonio College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| SAC Dental Assistants | 111001 | 812021 | 1140 | 2.00 | 138,597.00 | 69,496.00 | | 60,000.00 | 268,093.00 |
| SAC Medical Assisting | 111001 | 812022 | 1140 | 2.00 | 116,871.00 | | | 20,000.00 | 136,871.00 |
| SAC Nursing Ed Associate Degree | 111001 | 812091 | 1140 | 34.00 | 2,027,383.00 | 363,815.00 | | 525,000.00 | 2,916,198.00 |
| SAC Nursing Special Program Tuition | 111001 | 812093 | 1140 | | | 94,781.00 | | | 94,781.00 |
| SAC Dental Lab Technology | 111001 | 812023 | 1160 | 1.00 | 55,478.00 | | | 10,000.00 | 65,478.00 |
| SAC Credit EMS | 111001 | 812024 | 1160 | 2.00 | 119,288.00 | | | 15,000.00 | 134,288.00 |
| SAC Mental Health | 111001 | 812202 | 1160 | 1.00 | 76,012.00 | 6,023.00 | | 9,000.00 | 91,035.00 |
| SAC CE Allied Health | 111001 | 813002 | 1160 | | | 15,000.00 | | | 15,000.00 |
| SAC Mathematics | 111001 | 811202 | 1190 | 17.36 | 1,192,449.00 | 60,032.00 | | | 1,252,481.00 |
| SAC Mathematics and Computer Scienc | 111001 | 811203 | 1190 | | | 95,350.00 | | 10,800.00 | 106,150.00 |
| SAC Physical Education | 111001 | 811192 | 1230 | 9.00 | 570,987.00 | 79,180.00 | | 39,000.00 | 689,167.00 |
| SAC Fire Technology | 111001 | 812104 | 1240 | 3.00 | 187,968.00 | 31,409.00 | | 200,000.00 | 419,377.00 |
| SAC Emergency Mgt and HL Security | 111001 | 812106 | 1240 | | | | | 3,000.00 | 3,000.00 |
| SAC Public Administration | 111001 | 812204 | 1240 | 1.00 | 71,745.00 | | | 4,000.00 | 75,745.00 |
| SAC Law Enforcement | 111001 | 812205 | 1240 | 4.00 | 262,052.00 | 30,785.00 | | 2,500.00 | 295,337.00 |
| SAC History | 111001 | 811171 | 1250 | 8.00 | 519,062.00 | | | 3,600.00 | 522,662.00 |
| SAC Political Science | 111001 | 811231 | 1250 | 9.00 | 542,711.00 | 44,797.00 | | 3,780.00 | 591,288.00 |
| SAC Economics | 111001 | 811232 | 1250 | 4.00 | 275,282.00 | | | 2,700.00 | 277,982.00 |
| SAC Psychology | 111001 | 811251 | 1250 | 8.00 | 667,403.00 | 35,798.00 | | 6,120.00 | 709,321.00 |
| SAC Sociology | 111001 | 811261 | 1250 | 4.00 | 217,869.00 | 4,783.00 | | 2,700.00 | 225,352.00 |
| SAC Photography | 111001 | 811183 | 1260 | 1.00 | 84,354.00 | 49,438.00 | | 40,000.00 | 173,792.00 |
| SAC Electronic Graphics | 111001 | 811185 | 1260 | 5.00 | 329,954.00 | | | 12,000.00 | 341,954.00 |
| SAC Music Business Program | 111001 | 811188 | 1260 | | | | | 5,000.00 | 5,000.00 |
| SAC Music | 111001 | 811211 | 1260 | 4.00 | 254,974.00 | 34,758.00 | | 10,000.00 | 299,732.00 |
| SAC Art | 111001 | 811281 | 1260 | 6.00 | 408,934.00 | 82,116.00 | | 12,000.00 | 503,050.00 |
| SAC General Institutional Costs | 111001 | 810002 | 1270 | | | (537,224.00) | 7,147,057.00 | 2,249,341.00 | 8,859,174.00 |
| SAC Dean of Arts and Sciences Office | 111001 | 811101 | 1270 | | | 1,211,367.00 | | | 1,211,367.00 |
| SAC Dual Credit Admin and Operation | 111001 | 811703 | 1270 | | | 148,736.00 | | 140,000.00 | 288,736.00 |
| SAC Dean Profess and Tech Ed Office | 111001 | 812001 | 1270 | | | 416,268.00 | | | 416,268.00 |
| SAC CE Occupational | 111001 | 813003 | 1270 | | | 680,827.00 | | | 680,827.00 |
| SAC Student Learning Assistance Ctr | 111001 | 815008 | 1270 | | | 183,943.00 | | 20,000.00 | 203,943.00 |
| SAC Developmental Math | 111001 | 811201 | 1280 | 12.64 | 868,928.00 | | | | 868,928.00 |
| SAC Developmental English | 111001 | 811151 | 1290 | 3.40 | 254,463.00 | 10,338.00 | | | 264,801.00 |

San Antonio College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| SAC Reading and Education | 111001 | 811291 | 1290 | 6.31 | 383,024.00 | 8,724.00 | | | 391,748.00 |
| SAC General Institutional Costs | 111001 | 810002 | 1999 | | | 8,402,518.00 | | 300,000.00 | 8,702,518.00 |
| SAC Dean of Arts and Sciences Offic | 111001 | 811101 | 1999 | | | 40,101.00 | | 172,000.00 | 212,101.00 |
| PUBLIC SERVICE | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 2010 | | | | 60,998.00 | | 60,998.00 |
| SAC Koehler House | 171002 | 810014 | 2010 | | | - | | 5,000.00 | 5,000.00 |
| SAC AUX Student Publications | 171003 | 811181 | 2010 | | | | | 20,000.00 | 20,000.00 |
| SAC Auditorium | 171005 | 811271 | 2010 | | | | | 10,635.00 | 10,635.00 |
| SAC Planetarium | 111001 | 813014 | 2010 | | | 107,784.00 | | | 107,784.00 |
| SAC Planetarium | 171006 | 813014 | 2010 | | | 16,000.00 | | 10,000.00 | 26,000.00 |
| SAC CLCSA | 171007 | 813017 | 2010 | | | 143,617.00 | | 10,000.00 | 153,617.00 |
| ACADEMIC SUPPORT | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 3010 | | | | 732,255.00 | 696,150.00 | 1,428,405.00 |
| SAC Office of the President | 111001 | 810003 | 3010 | | | 49,235.00 | | | 49,235.00 |
| SAC VP Student & Academic Success | 111001 | 811001 | 3010 | | | 105,498.00 | | | 105,498.00 |
| SAC Learning Institute | 111001 | 811004 | 3010 | | | 59,121.00 | | 15,000.00 | 74,121.00 |
| SAC Dean of Arts and Sciences Office | 111001 | 811101 | 3010 | | | 276,646.00 | | 164,000.00 | 440,646.00 |
| SAC Forensic Account | 111001 | 811272 | 3010 | | | | | 18,000.00 | 18,000.00 |
| SAC Writing Center | 111001 | 811301 | 3010 | | | 69,301.00 | | 2,700.00 | 72,001.00 |
| SAC Dual Credit Admin and Operation | 111001 | 811703 | 3010 | | | 60,100.00 | | | 60,100.00 |
| SAC Dean Profess and Tech Ed Office | 111001 | 812001 | 3010 | | | 237,919.00 | | 382,100.00 | 620,019.00 |
| SAC CE Administration | 111001 | 813001 | 3010 | | | 277,466.00 | | 400,000.00 | 677,466.00 |
| SAC CE Allied Health | 111001 | 813002 | 3010 | | | 100,877.00 | | | 100,877.00 |
| SAC CE Occupational | 111001 | 813003 | 3010 | | | 52,962.00 | | | 52,962.00 |
| SAC CE Law Enforcement | 111001 | 813004 | 3010 | | | 81,481.00 | | | 81,481.00 |
| SAC CE Vocational ESL | 111001 | 813005 | 3010 | | | 30,016.00 | | | 30,016.00 |
| SAC CE Professional | 111001 | 813007 | 3010 | | | 83,567.00 | | | 83,567.00 |
| SAC CE Medical Office andTechnology | 111001 | 813009 | 3010 | | | 15,008.00 | | | 15,008.00 |
| SAC Off-Campus Learning Centers | 111001 | 814004 | 3010 | | | 84,900.00 | | | 84,900.00 |
| SAC Library | 111001 | 815301 | 3010 | | | 1,055,001.00 | | 132,000.00 | 1,187,001.00 |
| SAC Educational Television | 111001 | 815333 | 3010 | | | 538,679.00 | | 50,000.00 | 588,679.00 |
| SAC VP Student Affairs Office | 111001 | 816001 | 3010 | | | 39,667.00 | | | 39,667.00 |
| SAC Office Dean of Student Affairs | 111001 | 816801 | 3010 | | | 98,058.00 | | | 98,058.00 |

San Antonio College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| STUDENT SERVICES | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 4010 | | | 74,137.00 | 1,475,539.00 | 788,390.00 | 2,338,066.00 |
| SAC VP Student & Academic Success | 111001 | 811001 | 4010 | | | 6,000.00 | | | 6,000.00 |
| SAC AUX Student Publications | 111001 | 811181 | 4010 | | | | | 60,000.00 | 60,000.00 |
| SAC Dual Credit Admin and Operation | 111001 | 811703 | 4010 | | | 44,886.00 | | | 44,886.00 |
| SAC Child Development Center | 111001 | 812051 | 4010 | | | 383,108.00 | | | 383,108.00 |
| SAC VP Student Affairs Office | 111001 | 816001 | 4010 | | | 422,421.00 | | | 422,421.00 |
| SAC Student Activities | 111001 | 816106 | 4010 | | | 227,655.00 | | 151,500.00 | 379,155.00 |
| SAC Student Activity Fee-Designated | 111003 | 816110 | 4010 | | | 122,482.00 | | 201,212.00 | 323,694.00 |
| SAC Partnerships & Extended Svc | 111001 | 816201 | 4010 | | | 73,920.00 | | 15,000.00 | 88,920.00 |
| SAC Admissions and Records | 111001 | 816202 | 4010 | | | 959,659.00 | | 80,000.00 | 1,039,659.00 |
| SAC Counseling Services | 111001 | 816401 | 4010 | | | 1,939,850.00 | | 45,000.00 | 1,984,850.00 |
| SAC Retention and Transition Serv | 111001 | 816405 | 4010 | | | 101,290.00 | | 40,000.00 | 141,290.00 |
| SAC Student Development | 111001 | 816409 | 4010 | 6.00 | 343,796.00 | 50,108.00 | | 25,000.00 | 418,904.00 |
| SAC Veterans Affairs | 111001 | 816411 | 4010 | | | 156,510.00 | | 25,000.00 | 181,510.00 |
| SAC Disability Support Services | 111001 | 816507 | 4010 | | | 474,471.00 | | 40,000.00 | 514,471.00 |
| SAC Womens Center | 111001 | 816612 | 4010 | 1.00 | 92,890.00 | 448,428.00 | | 60,000.00 | 601,318.00 |
| SAC Assessment and Testing | 111001 | 816701 | 4010 | | | 289,765.00 | | 60,000.00 | 349,765.00 |
| SAC Photo ID | 111001 | 816703 | 4010 | | | 33,552.00 | | | 33,552.00 |
| SAC Office Dean of Student Affairs | 111001 | 816801 | 4010 | | | 188,933.00 | | 80,000.00 | 268,933.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 5010 | | | 100,000.00 | 796,567.00 | 2,246,385.00 | 3,142,952.00 |
| SAC Office of the President | 111001 | 810003 | 5010 | | | 292,347.00 | | 55,000.00 | 347,347.00 |
| SAC Hospitality Account | 111001 | 810005 | 5010 | | | | | 85,000.00 | 85,000.00 |
| SAC Health Wellness Program | 111001 | 810008 | 5010 | | | 104,748.00 | | 35,000.00 | 139,748.00 |
| SAC Staff Council Fund Raising | 111001 | 810012 | 5010 | | | | | 10,000.00 | 10,000.00 |
| SAC Paper Recycling | 111001 | 810013 | 5010 | | | 30,000.00 | | 15,000.00 | 45,000.00 |
| SAC Institutional Advancement | 111001 | 810020 | 5010 | | | 68,635.00 | | | 68,635.00 |
| SAC Resource College Development | 111001 | 810103 | 5010 | | | 122,186.00 | | 21,890.00 | 144,076.00 |
| SAC Public Information | 111001 | 810501 | 5010 | | | 240,033.00 | | 130,000.00 | 370,033.00 |
| SAC VP Student & Academic Success | 111001 | 811001 | 5010 | | | 240,124.00 | | 175,318.00 | 415,442.00 |
| SAC Facilities Use Management | 111001 | 814007 | 5010 | | | 189,086.00 | | 3,000.00 | 192,086.00 |
| SAC Office Dean of Student Affairs | 111001 | 816801 | 5010 | | | | | 250,000.00 | 250,000.00 |
| SAC VP College Services Office | 111001 | 817001 | 5010 | | | 302,529.00 | | 16,000.00 | 318,529.00 |

San Antonio College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--|--------|--------|------|---------------|-------------------------|------------------------|----------------------|----------------------|----------------------|
| SAC Dean of Performance Excellence | 111001 | 817002 | 5010 | | | 118,239.00 | | | 118,239.00 |
| SAC Institutional Effectiveness | 111001 | 817002 | 5010 | | | | | 56,000.00 | 56,000.00 |
| SAC College Projects | 111001 | 817004 | 5010 | | | | | 7,000.00 | 7,000.00 |
| SAC Technology Center | 111001 | 817201 | 5010 | | | 1,684,005.00 | | 24,000.00 | 1,708,005.00 |
| SAC Go-Print | 111001 | 817202 | 5010 | | | | | 40,000.00 | 40,000.00 |
| OPERATIONS AND MAINTENANCE OF PLANT | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 6010 | | | | 8,975.00 | | 8,975.00 |
| SAC Gym Rental | 111001 | 811193 | 6010 | | | 5,335.00 | | | 5,335.00 |
| SAC Auditorium | 111001 | 811271 | 6010 | | | 24,341.00 | | | 24,341.00 |
| SAC Auditorium | 171005 | 811271 | 6010 | | | 9,665.00 | | | 9,665.00 |
| INSTITUTIONAL SCHOLARSHIPS | | | | | | | | | |
| SAC General Institutional Costs | 111001 | 810002 | 7010 | | | | | 100,000.00 | 100,000.00 |
| AUXILIARY ENTERPRISES | | | | | | | | | |
| SAC Child Development Center | 131001 | 812051 | 8010 | | | | | 7,000.00 | 7,000.00 |
| TRANSFERS | | | | | | | | | |
| SAC General Institutional Costs | 111002 | 810002 | 9425 | | | | | 1,190,000.00 | 1,190,000.00 |
| TOTAL SAN ANTONIO COLLEGE | | | | 283.00 | 18,453,152.00 | 26,354,545.00 | 10,221,391.00 | 12,365,981.00 | 67,395,069.00 |

* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

St. Philip's College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|----------|--------------------|--------------|
| INSTRUCTION | | | | | | | | | |
| SWC Machine Technology | 112001 | 828562 | 1020 | 1.00 | 55,478.00 | 56,000.00 | | 34,160.00 | 145,638.00 |
| SWC Welding | 112001 | 828563 | 1020 | 2.00 | 92,111.00 | 108,000.00 | | 62,875.00 | 262,986.00 |
| SPC Physics | 112001 | 821151 | 1030 | 1.00 | 72,090.00 | 48,000.00 | | 7,000.00 | 127,090.00 |
| SPC Biological Sciences | 112001 | 821152 | 1030 | 9.00 | 560,338.00 | 632,745.00 | | 39,600.00 | 1,232,683.00 |
| SPC Chemistry | 112001 | 821153 | 1030 | 5.00 | 286,078.00 | 301,725.00 | | 23,100.00 | 610,903.00 |
| SPC Biology Software Sales | 112001 | 821154 | 1030 | | | | | 16,000.00 | 16,000.00 |
| SPC Business Administration | 112001 | 821133 | 1040 | 1.00 | 50,644.00 | 18,000.00 | | | 68,644.00 |
| SPC Administrative Computer Tech | 112001 | 822041 | 1040 | 1.00 | 90,317.00 | 87,016.00 | | 150.00 | 177,483.00 |
| SPC Accounting Informatn Sys Tech | 112001 | 822042 | 1040 | 1.00 | 53,693.00 | 8,500.00 | | 575.00 | 62,768.00 |
| SPC Business Management | 112001 | 822043 | 1040 | 1.00 | 48,275.00 | 34,000.00 | | 1,650.00 | 83,925.00 |
| SPC Computer Science | 112001 | 821134 | 1070 | 1.00 | 59,473.00 | 49,000.00 | | | 108,473.00 |
| SPC Business Management | 112001 | 822043 | 1070 | 1.00 | 54,845.00 | | | | 54,845.00 |
| SPC Information Technology | 112001 | 822044 | 1070 | 3.00 | 172,964.00 | 152,000.00 | | 6,600.00 | 331,564.00 |
| SPC CETC-BIS Contract Training | 112001 | 822045 | 1070 | | | | | 16,602.00 | 16,602.00 |
| SWC Electrician | 112001 | 828502 | 1080 | 1.00 | 53,890.00 | | | 38,395.00 | 92,285.00 |
| SWC Plumbing | 112001 | 828505 | 1080 | 1.00 | 50,067.00 | 10,000.00 | | 11,275.00 | 71,342.00 |
| SPC Early Childhood Studies | 112001 | 822004 | 1090 | 2.00 | 106,512.00 | 61,798.00 | | 40.00 | 168,350.00 |
| SPC Tourism Hospitality Culinary | 112001 | 822061 | 1090 | 8.00 | 456,045.00 | 310,920.00 | | 5,850.00 | 772,815.00 |
| SPC Alternative Teacher Certifica | 112001 | 823011 | 1090 | | | | | 30,000.00 | 30,000.00 |
| SPC Child Development Operations | 112001 | 826021 | 1090 | | | 247,823.00 | | | 247,823.00 |
| SPC Electronic Systems Technology | 112001 | 822031 | 1110 | 5.00 | 281,528.00 | 141,016.00 | | 46,625.00 | 469,169.00 |
| SWC Allied Construction | 112001 | 828501 | 1110 | 2.00 | 104,923.00 | 170,000.00 | | 60,745.00 | 335,668.00 |
| SWC Home Building | 112001 | 828503 | 1110 | 1.00 | 42,044.00 | 14,000.00 | | 17,450.00 | 73,494.00 |
| SPC English | 112001 | 821112 | 1120 | 8.80 | 530,928.00 | 180,500.00 | | 12,250.00 | 723,678.00 |
| SPC Writing Center | 112001 | 821113 | 1120 | | | 34,631.00 | | 3,400.00 | 38,031.00 |
| SPC Reading and Education | 112001 | 821171 | 1120 | 2.00 | 117,576.00 | 195,150.00 | | 6,300.00 | 319,026.00 |
| SPC Foreign Languages | 112001 | 821172 | 1130 | 1.00 | 69,473.00 | | | | 69,473.00 |
| SPC Nursing Associate Degree | 112001 | 822052 | 1140 | 3.00 | 215,202.00 | 32,989.00 | | | 248,191.00 |
| SPC Nursing Special Program Tuition | 112001 | 822055 | 1140 | | | 283,970.00 | | 82,106.00 | 366,076.00 |
| SPC Dean Applied Science Office | 112001 | 822001 | 1160 | | | | | 260,057.00 | 260,057.00 |
| SPC Occupational Therapy Assistant | 112001 | 822012 | 1160 | 3.00 | 142,096.00 | 74,428.00 | | 33,430.00 | 249,954.00 |
| SPC Radiography | 112001 | 822013 | 1160 | 3.00 | 194,119.00 | 189,500.00 | | 187,480.00 | 571,099.00 |

St. Philip's College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|---------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| SPC Sonography | 112001 | 822014 | 1160 | 2.00 | 117,592.00 | 35,000.00 | | 46,445.00 | 199,037.00 |
| SPC Respiratory Care | 112001 | 822015 | 1160 | 4.00 | 350,370.00 | 47,000.00 | | 102,950.00 | 500,320.00 |
| SPC Surgical Tech | 112001 | 822016 | 1160 | 2.00 | 123,939.00 | 67,032.00 | | 42,350.00 | 233,321.00 |
| SPC Cardiovascular | 112001 | 822017 | 1160 | 2.00 | 91,350.00 | 81,000.00 | | 49,600.00 | 221,950.00 |
| SPC Medical Laboratory | 112001 | 822018 | 1160 | 3.00 | 189,317.00 | 31,000.00 | | 56,625.00 | 276,942.00 |
| SPC Physical Therapy Assistant | 112001 | 822019 | 1160 | 3.00 | 175,815.00 | 18,600.00 | | 89,025.00 | 283,440.00 |
| SPC Health Information Systems | 112001 | 822020 | 1160 | 3.00 | 170,370.00 | 86,500.00 | | 40,200.00 | 297,070.00 |
| SPC Vision Care Technology | 112001 | 822063 | 1160 | 2.00 | 84,000.00 | 30,000.00 | | 43,250.00 | 157,250.00 |
| SPC Histologic Technician | 112001 | 822064 | 1160 | | | 31,000.00 | | 30,000.00 | 61,000.00 |
| SPC OE Health Career | 112001 | 823004 | 1160 | | | 86,494.00 | | 20,000.00 | 106,494.00 |
| SPC Nursing Vocational | 112001 | 822051 | 1180 | 17.00 | 1,144,724.00 | 203,016.00 | | 9,175.00 | 1,356,915.00 |
| SPC Nursing New Braunfels Prog | 112001 | 822053 | 1180 | 2.00 | 140,886.00 | 23,838.00 | | 1,830.00 | 166,554.00 |
| SPC Mathematics | 112001 | 821131 | 1190 | 4.15 | 244,648.00 | 226,000.00 | | 1,975.00 | 472,623.00 |
| SPC Automotive Technology | 112001 | 822021 | 1200 | 10.00 | 567,384.00 | 205,806.00 | | 22,225.00 | 795,415.00 |
| SPC General Motors | 112001 | 822022 | 1200 | | | | | 60,000.00 | 60,000.00 |
| SPC Ford Motors | 112001 | 822023 | 1200 | | | 61,593.00 | | | 61,593.00 |
| SWC Auto Body | 112001 | 828561 | 1200 | 2.00 | 118,901.00 | 74,000.00 | | 61,840.00 | 254,741.00 |
| SWC Aviation | 112001 | 828541 | 1210 | 8.00 | 465,253.00 | 216,870.00 | | 27,490.00 | 709,613.00 |
| SWC Diesel Technology | 112001 | 828543 | 1210 | 2.00 | 86,487.00 | 56,000.00 | | 41,970.00 | 184,457.00 |
| SWC Multi-Modal Transport Tech | 112001 | 828544 | 1210 | | | | | 2,450.00 | 2,450.00 |
| SPC Kinesiology | 112001 | 821141 | 1230 | 2.00 | 148,426.00 | 119,016.00 | | 9,991.00 | 277,433.00 |
| SPC Psychology | 112001 | 821161 | 1250 | 5.00 | 291,738.00 | 213,903.00 | | 3,750.00 | 509,391.00 |
| SPC Social Sciences | 112001 | 821162 | 1250 | 12.00 | 687,144.00 | 425,000.00 | | 4,175.00 | 1,116,319.00 |
| SPC Theater and Fine Arts | 112001 | 821121 | 1260 | 2.00 | 105,095.00 | 262,264.00 | | 42,800.00 | 410,159.00 |
| SPC Music | 112001 | 821122 | 1260 | 2.00 | 110,154.00 | 58,750.00 | | 15,310.00 | 184,214.00 |
| SPC General Institutional Costs | 112001 | 820002 | 1270 | | | (343,284.00) | 4,074,809.00 | 1,110,054.00 | 4,841,579.00 |
| SPC ACE Instruction | 112001 | 823006 | 1270 | | | 79,834.00 | | 20,000.00 | 99,834.00 |
| SPC Community Svc and Training | 112001 | 823008 | 1270 | | | 90,129.00 | | 40,000.00 | 130,129.00 |
| SPC CE Contract Training | 112001 | 823009 | 1270 | | | | | 940,859.00 | 940,859.00 |
| SPC Distance Learning | 112001 | 823053 | 1270 | | | 15,610.00 | | 3,142.00 | 18,752.00 |
| SPC School To Work Program | 112001 | 828004 | 1270 | | | 60,016.00 | | 81,542.00 | 141,558.00 |
| SWC Continuing Ed Special Fees | 112001 | 828006 | 1270 | | | 63,623.00 | | 40,000.00 | 103,623.00 |
| SWC CE Instruction | 112001 | 828402 | 1270 | | | 30,016.00 | | | 30,016.00 |

St. Philip's College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| SPC SEC CE Contract Training | 112001 | 828403 | 1270 | | | 54,213.00 | | 37,000.00 | 91,213.00 |
| SPC Developmental Math | 112001 | 821132 | 1280 | 8.85 | 546,652.00 | 445,242.00 | | 6,800.00 | 998,694.00 |
| SPC Developmental English | 112001 | 821111 | 1290 | 3.20 | 195,807.00 | 132,231.00 | | | 328,038.00 |
| SPC General Institutional Costs | 112001 | 820002 | 1999 | | | | | 150,000.00 | 150,000.00 |
| SPC General Institutional Costs | 132001 | 820002 | 1999 | | | | | 3,500.00 | 3,500.00 |
| SPC General Institutional Costs | 172001 | 820002 | 1999 | | | | | 3,500.00 | 3,500.00 |
| PUBLIC SERVICE | | | | | | | | | |
| SPC General Institutional Costs | 112001 | 820002 | 2010 | | | | 20,536.00 | | 20,536.00 |
| SPC OE - Fine Arts | 112001 | 821123 | 2010 | | | 84,686.00 | | 15,000.00 | 99,686.00 |
| SPC GED Testing | 112001 | 826065 | 2010 | | | | | 6,500.00 | 6,500.00 |
| ACADEMIC SUPPORT | | | | | | | | | |
| SPC General Institutional Costs | 112001 | 820002 | 3010 | | | | 886,176.00 | 202,874.00 | 1,089,050.00 |
| SPC Faculty Development | 112001 | 820013 | 3010 | | | | | 11,000.00 | 11,000.00 |
| SPC Leadership and Learning Cntr | 112001 | 820301 | 3010 | | | 29,766.00 | | | 29,766.00 |
| SPC VP Academic Affairs Office | 112001 | 821001 | 3010 | | | 264,848.00 | | 88,560.00 | 353,408.00 |
| SPC Dean Arts and Sciences Office | 112001 | 821101 | 3010 | | | 318,572.00 | | 3,000.00 | 321,572.00 |
| SPC Dean of Health Science Office | 112001 | 821801 | 3010 | | | 187,334.00 | | 1,000.00 | 188,334.00 |
| SPC Dean Applied Science Office | 112001 | 822001 | 3010 | | | 198,822.00 | | 2,075.00 | 200,897.00 |
| SPC ACE Administration | 112001 | 823005 | 3010 | | | 293,449.00 | | 550.00 | 293,999.00 |
| SPC Instructional Development | 112001 | 823041 | 3010 | | | 183,711.00 | | 5,075.00 | 188,786.00 |
| SPC Information&Communication Tech | 112001 | 823051 | 3010 | | | 855,784.00 | | 75,400.00 | 931,184.00 |
| SPC Telecourse Administration | 112001 | 823054 | 3010 | | | | | 1,805.00 | 1,805.00 |
| SPC Library Services | 112001 | 824001 | 3010 | | | 729,670.00 | | 3,150.00 | 732,820.00 |
| SPC Library Archives | 112001 | 824002 | 3010 | | | | | 5,025.00 | 5,025.00 |
| SPC Library Books and Materials | 112001 | 824003 | 3010 | | | | | 147,700.00 | 147,700.00 |
| SPC Media Services | 112001 | 824004 | 3010 | | | 199,592.00 | | 5,000.00 | 204,592.00 |
| SPC Dean Interdisciplinary Programs | 112001 | 825001 | 3010 | | | | | 525.00 | 525.00 |
| SWC Dean Of Administration | 112001 | 828003 | 3010 | | | 231,874.00 | | 13,225.00 | 245,099.00 |
| SWC CE Administration | 112001 | 828401 | 3010 | | | 82,964.00 | | | 82,964.00 |
| STUDENT SERVICES | | | | | | | | | |
| SPC General Institutional Costs | 112001 | 820002 | 4010 | | | | 866,319.00 | 390,210.00 | 1,256,529.00 |
| SPC VP Student Success Office | 112001 | 826001 | 4010 | | | 247,073.00 | | 8,075.00 | 255,148.00 |
| SPC Student Activity Fee-Designated | 112001 | 826005 | 4010 | | | 9,716.00 | | | 9,716.00 |

St. Philip's College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| SPC Student Activity Fee-Designated | 112003 | 826005 | 4010 | | | 41,739.00 | | 113,509.00 | 155,248.00 |
| SPC Counseling and Student Develop | 112001 | 826031 | 4010 | | | 468,289.00 | | 500.00 | 468,789.00 |
| SPC Recruitment | 112001 | 826033 | 4010 | | | 225,603.00 | | 29,575.00 | 255,178.00 |
| SPC Educational Support Svcs | 112001 | 826041 | 4010 | | | 1,272,430.00 | | 62,400.00 | 1,334,830.00 |
| SPC Job Placement Career Services | 112001 | 826042 | 4010 | | | - | | 8,900.00 | 8,900.00 |
| SPC Enrollment Services | 112001 | 826061 | 4010 | | | 49,209.00 | | | 49,209.00 |
| SPC Admissions and Records | 112001 | 826062 | 4010 | | | 886,659.00 | | 24,200.00 | 910,859.00 |
| SPC Curriculum Advisory Program | 112001 | 826067 | 4010 | | | 82,178.00 | | | 82,178.00 |
| SPC Assessment and Testing | 112001 | 826068 | 4010 | | | 34,898.00 | | 31,700.00 | 66,598.00 |
| SPC Veterans Affairs | 112001 | 826069 | 4010 | | | 55,592.00 | | 21,000.00 | 76,592.00 |
| SPC Service Learning | 112001 | 826081 | 4010 | | | 61,493.00 | | 11,450.00 | 72,943.00 |
| SPC Health Center | 112001 | 826091 | 4010 | | | 126,311.00 | | 3,625.00 | 129,936.00 |
| SPC Student Activities | 112001 | 826092 | 4010 | | | 140,223.00 | | 8,275.00 | 148,498.00 |
| SWC Workforce Adv | 112001 | 828008 | 4010 | | | | | 4,250.00 | 4,250.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| SPC General Institutional Costs | 112001 | 820002 | 5010 | | | | 325,051.00 | 584,151.00 | 909,202.00 |
| SPC Office of the President | 112001 | 820003 | 5010 | | | 615,559.00 | | 60,240.00 | 675,799.00 |
| SPC Hospitality Account | 112001 | 820004 | 5010 | | | | | 132,000.00 | 132,000.00 |
| SPC Staff Council | 112001 | 820005 | 5010 | | | | | 3,750.00 | 3,750.00 |
| SPC Self Study | 112001 | 820007 | 5010 | | | 155,596.00 | | 21,550.00 | 177,146.00 |
| SPC Business Services | 112001 | 820008 | 5010 | | | | | 3,893.00 | 3,893.00 |
| SPC Institutional Effectiveness | 112001 | 820009 | 5010 | | | | | 40,000.00 | 40,000.00 |
| SPC Faculty Senate | 112001 | 820012 | 5010 | | | 10,000.00 | | 1,500.00 | 11,500.00 |
| SPC Health Wellness Program | 112001 | 820014 | 5010 | | | | | 1,500.00 | 1,500.00 |
| SPC LRC Fines | 112001 | 820018 | 5010 | | | | | 2,000.00 | 2,000.00 |
| SPC Public Relations | 112001 | 820041 | 5010 | | | 175,269.00 | | 172,575.00 | 347,844.00 |
| SPC Institutional Advancement | 112001 | 820101 | 5010 | | | 198,000.00 | | 56,475.00 | 254,475.00 |
| SPC Planning and Research | 112001 | 820201 | 5010 | | | 186,027.00 | | 6,075.00 | 192,102.00 |
| SPC Hospitality Operations | 112001 | 822062 | 5010 | | | | | 130,000.00 | 130,000.00 |
| SPC Commencement | 112001 | 826063 | 5010 | | | | | 89,000.00 | 89,000.00 |
| OPERATIONS AND MAINTENANCE OF PLANT | | | | | | | | | |
| SPC General Institutional Costs | 112001 | 820002 | 6010 | | | | 485.00 | | 485.00 |
| SPC Office of the President | 172001 | 820003 | 6010 | | | | | 2,700.00 | 2,700.00 |

St. Philip's College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|---------------|-------------------------|------------------------|---------------------|---------------------|----------------------|
| SPC Theater and Fine Arts | 172002 | 821121 | 6010 | | | 2,000.00 | | | 2,000.00 |
| AUXILIARY ENTERPRISES | | | | | | | | | |
| SPC General Institutional Costs | 132001 | 820002 | 8010 | | | | 13,910.00 | 4,551.00 | 18,461.00 |
| SPC GoPrint | 132001 | 823055 | 8010 | | | | | 35,000.00 | 35,000.00 |
| SPC Child Development Center | 112001 | 826022 | 8010 | | | | | 3,500.00 | 3,500.00 |
| SPC Child Development Center | 132001 | 826022 | 8010 | | | 57,359.00 | | 10,375.00 | 67,734.00 |
| TRANSFERS | | | | | | | | | |
| SPC General Institutional Costs | 112002 | 820002 | 9425 | | | | | 930,000.00 | 930,000.00 |
| TOTAL ST. PHILIP'S COLLEGE | | | | 169.00 | 10,116,761.00 | 15,491,318.00 | 6,187,286.00 | 7,861,506.00 | 39,656,871.00 |

* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

Palo Alto College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|----------|--------------------|------------|
| INSTRUCTION | | | | | | | | | |
| PAC Agriculture | 113001 | 831211 | 1010 | 1.00 | 53,376.00 | 24,363.00 | | 4,001.00 | 81,740.00 |
| PAC Landscape and Turfgrass Mgmt | 113001 | 831212 | 1010 | 1.00 | 55,693.00 | 45,699.00 | | 10,700.00 | 112,092.00 |
| PAC Biological Sciences | 113001 | 831231 | 1030 | 8.00 | 534,763.00 | 252,886.00 | | 31,000.00 | 818,649.00 |
| PAC Chemistry | 113001 | 831232 | 1030 | 3.00 | 192,388.00 | 59,595.00 | | 21,000.00 | 272,983.00 |
| PAC Earth Sciences | 113001 | 831233 | 1030 | | | 15,174.00 | | | 15,174.00 |
| PAC Physics | 113001 | 831235 | 1030 | | | 59,686.00 | | | 59,686.00 |
| PAC Geology | 113001 | 831236 | 1030 | 1.00 | 64,016.00 | | | | 64,016.00 |
| PAC Business Administration | 113001 | 831221 | 1040 | 1.00 | 61,140.00 | 62,643.00 | | | 123,783.00 |
| PAC Business Occupations | 113001 | 831222 | 1040 | 1.00 | 47,145.00 | 17,834.00 | | 1,000.00 | 65,979.00 |
| PAC Distribution Logistics | 113001 | 831223 | 1040 | 1.00 | 48,275.00 | 33,160.00 | | 1,000.00 | 82,435.00 |
| PAC Mid-Management | 113001 | 831224 | 1040 | 2.00 | 118,048.00 | 68,895.00 | | | 186,943.00 |
| PAC CE-Office Education | 113001 | 831407 | 1040 | | | 146,890.00 | | 43,845.00 | 190,735.00 |
| PAC Aviation Technology | 113001 | 831286 | 1050 | 1.00 | 51,074.00 | 70,016.00 | | 622,000.00 | 743,090.00 |
| PAC Mass Communications | 113001 | 831175 | 1060 | 2.00 | 120,851.00 | 9,287.00 | | 1,000.00 | 131,138.00 |
| PAC Computer Science | 113001 | 831251 | 1070 | 4.00 | 267,473.00 | 28,231.00 | | | 295,704.00 |
| PAC Computer Information Systems | 113001 | 831252 | 1070 | 3.00 | 196,612.00 | 190,085.00 | | 2,500.00 | 389,197.00 |
| PAC CE-Information Tech | 113001 | 831413 | 1070 | | | 13,000.00 | | 5,000.00 | 18,000.00 |
| PAC Teacher Assistant and Aide Prog | 113001 | 831136 | 1090 | | | 76,696.00 | | | 76,696.00 |
| PAC Engineering | 113001 | 831234 | 1100 | 1.00 | 53,258.00 | 18,230.00 | | 1,000.00 | 72,488.00 |
| PAC Electro-Mechanical Technology | 113001 | 831281 | 1110 | | | 12,446.00 | | | 12,446.00 |
| PAC CE Toyota | 113001 | 831282 | 1110 | | | 46,240.00 | | 500.00 | 46,740.00 |
| PAC Oil and Gas Technology | 113001 | 831283 | 1110 | 1.00 | 62,244.00 | 8,000.00 | | | 70,244.00 |
| PAC CE-Industrial Training | 113001 | 831408 | 1110 | | | 255,768.00 | | 50,000.00 | 305,768.00 |
| PAC CE-Oil & Gas Corporation Educ. | 113001 | 831414 | 1110 | | | 146,540.00 | | 18,000.00 | 164,540.00 |
| PAC Speech | 113001 | 831113 | 1120 | 2.00 | 145,689.00 | 99,174.00 | | 4,000.00 | 248,863.00 |
| PAC Humanities | 113001 | 831131 | 1120 | 2.00 | 141,744.00 | 17,784.00 | | 700.00 | 160,228.00 |
| PAC Philosophy | 113001 | 831133 | 1120 | 2.00 | 146,796.00 | 42,095.00 | | | 188,891.00 |
| PAC English | 113001 | 831172 | 1120 | 9.50 | 618,131.00 | 202,530.00 | | 1,000.00 | 821,661.00 |
| PAC Reading and Education | 113001 | 831176 | 1120 | 2.00 | 117,462.00 | 44,959.00 | | 500.00 | 162,921.00 |
| PAC LIS | 113001 | 831303 | 1120 | | | 164,940.00 | | 1,001.00 | 165,941.00 |
| PAC Foreign Languages | 113001 | 831174 | 1130 | 2.00 | 118,381.00 | 121,568.00 | | 1,000.00 | 240,949.00 |
| PAC Veterinary Technology | 113001 | 831296 | 1160 | 3.00 | 188,888.00 | 133,265.00 | | 110,000.00 | 432,153.00 |
| PAC CE Allied Health | 113001 | 831409 | 1160 | | | 169,454.00 | | 17,315.00 | 186,769.00 |

Palo Alto College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| PAC Mathematics | 113001 | 831261 | 1190 | 6.14 | 382,885.00 | 154,728.00 | | 2,500.00 | 540,113.00 |
| PAC Kinesiology | 113001 | 831266 | 1230 | 5.00 | 287,693.00 | 151,521.00 | | 15,000.00 | 454,214.00 |
| PAC Criminal Justice | 113001 | 831271 | 1240 | 1.00 | 50,067.00 | 26,812.00 | | 1,000.00 | 77,879.00 |
| PAC Social Work | 113001 | 831272 | 1240 | | | 7,665.00 | | | 7,665.00 |
| PAC Psychology | 113001 | 831134 | 1250 | 3.00 | 210,613.00 | 109,750.00 | | 3,000.00 | 323,363.00 |
| PAC Sociology | 113001 | 831135 | 1250 | | | 53,122.00 | | | 53,122.00 |
| PAC Economics | 113001 | 831151 | 1250 | 2.00 | 114,100.00 | 55,617.00 | | 1,400.00 | 171,117.00 |
| PAC Geography | 113001 | 831152 | 1250 | 1.00 | 59,473.00 | 22,595.00 | | | 82,068.00 |
| PAC Government | 113001 | 831153 | 1250 | 5.00 | 323,248.00 | 112,609.00 | | 4,001.00 | 439,858.00 |
| PAC History | 113001 | 831154 | 1250 | 5.00 | 301,708.00 | 164,683.00 | | 4,000.00 | 470,391.00 |
| PAC Art | 113001 | 831111 | 1260 | 5.00 | 318,542.00 | 95,780.00 | | 10,000.00 | 424,322.00 |
| PAC Drama | 113001 | 831112 | 1260 | 1.00 | 66,027.00 | 3,036.00 | | 3,000.00 | 72,063.00 |
| PAC Music | 113001 | 831114 | 1260 | 3.00 | 151,668.00 | 55,218.00 | | 15,000.00 | 221,886.00 |
| PAC Dance | 113001 | 831118 | 1260 | | | 2,277.00 | | 3,000.00 | 5,277.00 |
| PAC General Institutional Costs | 113001 | 830002 | 1270 | | | (111,389.00) | 2,373,393.00 | 847,094.00 | 3,109,098.00 |
| PAC Technical Computer Labs | 113001 | 830004 | 1270 | | | | | 50,000.00 | 50,000.00 |
| PAC Participatory Budgeting | 113001 | 830010 | 1270 | | | | | 25,000.00 | 25,000.00 |
| PAC Distance Learning | 113001 | 830201 | 1270 | | | 30,784.00 | | 14,000.00 | 44,784.00 |
| PAC Gateway To College ISD | 113001 | 830207 | 1270 | | | 155,840.00 | | 41,721.00 | 197,561.00 |
| PAC Adult CE Instruction | 113001 | 831403 | 1270 | | | 88,780.00 | | 10,769.00 | 99,549.00 |
| PAC GED | 113001 | 831405 | 1270 | | | 156,531.00 | | 48,631.00 | 205,162.00 |
| PAC CE Green Initiatives Programs | 113001 | 831406 | 1270 | | | 6,000.00 | | 12,027.00 | 18,027.00 |
| PAC CE Childrens Leadership Academy | 113001 | 831412 | 1270 | | | - | | 120.00 | 120.00 |
| PAC Developmental Math | 113001 | 831262 | 1280 | 7.86 | 481,424.00 | 243,149.00 | | 500.00 | 725,073.00 |
| PAC Developmental English | 113001 | 831171 | 1290 | 4.50 | 246,301.00 | 62,259.00 | | 500.00 | 309,060.00 |
| PAC General Institutional Costs | 113001 | 830002 | 1999 | | | (800,000.00) | | 800,000.00 | - |
| ACADEMIC SUPPORT | | | | | | | | | |
| PAC General Institutional Costs | 113001 | 830002 | 3010 | | | | 381,516.00 | 115,036.00 | 496,552.00 |
| PAC Business Services | 113001 | 830015 | 3010 | | | | | 209,994.00 | 209,994.00 |
| PAC Summer Camps | 113001 | 830025 | 3010 | | | 35,000.00 | | | 35,000.00 |
| PAC Phoenix Institute | 113001 | 830202 | 3010 | | | 86,704.00 | | 10,000.00 | 96,704.00 |
| PAC Telecourse Administration | 113001 | 830204 | 3010 | | | | | 8,000.00 | 8,000.00 |
| PAC Career and Transfer Ctr | 113001 | 830208 | 3010 | | | 119,757.00 | | 15,000.00 | 134,757.00 |

Palo Alto College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| PAC Evening and Weekend Operations | 113001 | 830210 | 3010 | | | 46,339.00 | | 1,500.00 | 47,839.00 |
| PAC VP Academic Success Office | 113001 | 831001 | 3010 | | | 240,056.00 | | 20,000.00 | 260,056.00 |
| PAC Tutoring Services | 113001 | 831008 | 3010 | | | 206,230.00 | | 49,000.00 | 255,230.00 |
| PAC Dean Of Arts & Sciences Office | 113001 | 831101 | 3010 | | | 153,338.00 | | 10,000.00 | 163,338.00 |
| PAC Journal Designated Revenue | 113001 | 831177 | 3010 | | | | | 400.00 | 400.00 |
| PAC Journal | 113001 | 831178 | 3010 | | | 2,151.00 | | 4,000.00 | 6,151.00 |
| PAC Dean Of Career & Technology Off | 113001 | 831201 | 3010 | | | 188,535.00 | | 10,000.00 | 198,535.00 |
| PAC Dean Of Learning Resource | 113001 | 831301 | 3010 | | | 88,223.00 | | 10,000.00 | 98,223.00 |
| PAC Learning Resources | 113001 | 831302 | 3010 | | | 225,619.00 | | 5,000.00 | 230,619.00 |
| PAC Library Automation | 113001 | 831304 | 3010 | | | | | 20,001.00 | 20,001.00 |
| PAC Library Books and Materials | 113001 | 831305 | 3010 | | | | | 161,944.00 | 161,944.00 |
| PAC LRC Fines | 113001 | 831307 | 3010 | | | | | 3,500.00 | 3,500.00 |
| PAC Dean of CE & Workforce Office | 113001 | 831401 | 3010 | | | 199,720.00 | | 185,930.00 | 385,650.00 |
| PAC Dean of Students | 113001 | 832051 | 3010 | | | | | 10,000.00 | 10,000.00 |
| STUDENT SERVICES | | | | | | | | | |
| PAC General Institutional Costs | 113001 | 830002 | 4010 | | | | 784,713.00 | 250,282.00 | 1,034,995.00 |
| PAC Gym Rental | 113001 | 830020 | 4010 | | | 15,000.00 | | | 15,000.00 |
| PAC Gym Rental | 173001 | 830020 | 4010 | | | | | 10,000.00 | 10,000.00 |
| PAC New Student Orientation | 113001 | 830205 | 4010 | | | 171,470.00 | | 39,000.00 | 210,470.00 |
| PAC Career and Transfer Ctr | 113001 | 830208 | 4010 | | | 95,586.00 | | | 95,586.00 |
| PAC VP Student Success Office | 113001 | 832001 | 4010 | | | 227,309.00 | | 75,000.00 | 302,309.00 |
| PAC PACfest | 113001 | 832005 | 4010 | | | | | 25,000.00 | 25,000.00 |
| PAC Dean of Students | 113001 | 832051 | 4010 | | | 167,423.00 | | | 167,423.00 |
| PAC Student Activities | 113001 | 832101 | 4010 | | | 189,395.00 | | 20,000.00 | 209,395.00 |
| PAC New Student Convocation | 113001 | 832103 | 4010 | | | | | 2,000.00 | 2,000.00 |
| PAC Student Activity Fee-Designated | 113003 | 832106 | 4010 | | | 30,016.00 | | 94,443.00 | 124,459.00 |
| PAC Admissions and Records | 113001 | 832201 | 4010 | | | 339,860.00 | | 20,000.00 | 359,860.00 |
| PAC Assessment | 113001 | 832204 | 4010 | | | 223,282.00 | | 54,220.00 | 277,502.00 |
| PAC Learning Communities | 113001 | 832205 | 4010 | | | | | 2,000.00 | 2,000.00 |
| PAC Veterans Affairs | 113001 | 832206 | 4010 | | | 145,690.00 | | 10,500.00 | 156,190.00 |
| PAC Counseling | 113001 | 832401 | 4010 | | | 445,877.00 | | 3,000.00 | 448,877.00 |
| PAC Puente Program | 113001 | 832402 | 4010 | | | | | 5,000.00 | 5,000.00 |
| PAC Student Support Services | 113001 | 832501 | 4010 | | | 634,069.00 | | 3,000.00 | 637,069.00 |

Palo Alto College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|------------|
| PAC Special Populations | 113001 | 832502 | 4010 | | | 126,183.00 | | 7,500.00 | 133,683.00 |
| PAC Scholarship Support Services | 113001 | 832504 | 4010 | | | | | 3,000.00 | 3,000.00 |
| PAC Mexican-American Studies | 113001 | 832505 | 4010 | | | | | 3,000.00 | 3,000.00 |
| PAC Undergraduate Advising | 113001 | 832506 | 4010 | | | 245,526.00 | | 5,000.00 | 250,526.00 |
| PAC Dual Credit | 113001 | 832507 | 4010 | | | 88,242.00 | | 80,000.00 | 168,242.00 |
| PAC Early College High School | 113001 | 832508 | 4010 | | | 135,200.00 | | | 135,200.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| PAC General Institutional Costs | 113001 | 830002 | 5010 | | | | 372,094.00 | 270,724.00 | 642,818.00 |
| PAC Office of the President | 113001 | 830003 | 5010 | | | 328,019.00 | | 40,000.00 | 368,019.00 |
| PAC Hospitality Account | 113001 | 830005 | 5010 | | | | | 40,000.00 | 40,000.00 |
| PAC Staff Council | 113001 | 830008 | 5010 | | | | | 1,000.00 | 1,000.00 |
| PAC Technology Plan Funds | 113001 | 830009 | 5010 | | | | | 300,000.00 | 300,000.00 |
| PAC Business Services | 113001 | 830015 | 5010 | | | | | 138,422.00 | 138,422.00 |
| PAC Staff Council Designated Rev | 113001 | 830016 | 5010 | | | | | 5,000.00 | 5,000.00 |
| PAC Paper Recycling Fund | 113001 | 830017 | 5010 | | | | | 5,000.00 | 5,000.00 |
| PAC Information and Communication T | 113001 | 830018 | 5010 | | | 504,322.00 | | 11,000.00 | 515,322.00 |
| PAC Misc Facility Rentals | 173003 | 830019 | 5010 | | | 1,000.00 | | 500.00 | 1,500.00 |
| PAC - Soccer Field | 173003 | 830023 | 5010 | | | 1,500.00 | | 7,000.00 | 8,500.00 |
| PAC SACS Accreditation | 113001 | 830024 | 5010 | | | | | 7,000.00 | 7,000.00 |
| PAC Public Relations | 113001 | 830101 | 5010 | | | 180,894.00 | | 130,000.00 | 310,894.00 |
| PAC Commencement | 113001 | 830102 | 5010 | | | | | 25,000.00 | 25,000.00 |
| PAC VP of College Services Office | 113001 | 830104 | 5010 | | | 287,647.00 | | 26,000.00 | 313,647.00 |
| PAC Hospitality College Services | 113001 | 830105 | 5010 | | | | | 10,000.00 | 10,000.00 |
| PAC Planning and Research | 113001 | 830203 | 5010 | | | 75,636.00 | | 10,000.00 | 85,636.00 |
| PAC Institutional Advancement | 113001 | 830209 | 5010 | | | 76,908.00 | | 1,000.00 | 77,908.00 |
| PAC Hospitality Academic Affairs | 113001 | 831007 | 5010 | | | | | 10,000.00 | 10,000.00 |
| PAC Quality Enhancement Plan | 113001 | 831009 | 5010 | | | | | 10,000.00 | 10,000.00 |
| PAC Auditorium | 113001 | 831117 | 5010 | | | 96,439.00 | | 500.00 | 96,939.00 |
| PAC Hospitality Student Affairs | 113001 | 832003 | 5010 | | | | | 20,000.00 | 20,000.00 |
| INSTITUTIONAL SCHOLARSHIPS | | | | | | | | | |
| PAC General Institutional Costs | 113001 | 830002 | 7010 | | | | | 20,000.00 | 20,000.00 |
| PAC General Institutional Costs | 153001 | 830002 | 7010 | | | | | 19,764.00 | 19,764.00 |
| PAC Scholarship Support Services | 113001 | 832504 | 7010 | | | | | 50,000.00 | 50,000.00 |

Palo Alto College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|----------------------------------|--------|--------|------|---------------|-------------------------|------------------------|---------------------|---------------------|----------------------|
| AUXILIARY ENTERPRISES | | | | | | | | | |
| PAC General Institutional Costs | 133001 | 830002 | 8010 | | | | | 2,552.00 | 2,552.00 |
| PAC General Institutional Costs | 133003 | 830002 | 8010 | | | | 150,557.00 | | 150,557.00 |
| PAC Natatorium Operation + Maint | 133003 | 830022 | 8010 | | | 281,409.00 | | 153,460.00 | 434,869.00 |
| PAC Summer Camps | 133001 | 830025 | 8010 | | | | | 21,350.00 | 21,350.00 |
| PAC Auditorium | 173002 | 831117 | 8010 | | | 3,000.00 | | 20,000.00 | 23,000.00 |
| PAC AUX Family Center | 133001 | 832901 | 8010 | | | 343,706.00 | | 15,630.00 | 359,336.00 |
| TRANSFERS | | | | | | | | | |
| PAC General Institutional Costs | 113002 | 830002 | 9425 | | | | | 410,000.00 | 410,000.00 |
| TOTAL PALO ALTO COLLEGE | | | | 103.00 | 6,397,196.00 | 10,556,780.00 | 4,062,273.00 | 6,202,477.00 | 27,218,726.00 |

* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

Northwest Vista College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|-------|-------------------------|------------------------|----------|--------------------|--------------|
| INSTRUCTION | | | | | | | | | |
| NVC Biological Sciences | 114001 | 842042 | 1030 | 13.00 | 743,509.00 | 687,004.00 | | 81,000.00 | 1,511,513.00 |
| NVC Chemistry | 114001 | 842043 | 1030 | 6.00 | 342,379.00 | 195,117.00 | | 33,000.00 | 570,496.00 |
| NVC Geology | 114001 | 842044 | 1030 | 2.00 | 118,673.00 | 66,277.00 | | 4,000.00 | 188,950.00 |
| NVC Physics | 114001 | 842045 | 1030 | 2.00 | 113,724.00 | 139,772.00 | | 15,000.00 | 268,496.00 |
| NVC Clinical Research Coordinator | 114001 | 842054 | 1030 | 1.00 | 58,010.00 | 22,379.00 | | | 80,389.00 |
| NVC Nanotechnology | 114001 | 842058 | 1030 | 1.00 | 57,481.00 | 58,713.00 | | 7,000.00 | 123,194.00 |
| NVC Business Administration | 114001 | 842022 | 1040 | 1.00 | 53,305.00 | 108,450.00 | | 420.00 | 162,175.00 |
| NVC Accounting | 114001 | 842023 | 1040 | 3.00 | 166,013.00 | 100,350.00 | | 1,150.00 | 267,513.00 |
| NVC Mass Communications | 114001 | 842083 | 1060 | 1.00 | 63,269.00 | 61,020.00 | | 500.00 | 124,789.00 |
| NVC Digital Media | 114001 | 842059 | 1070 | 2.00 | 117,227.00 | 91,235.00 | | 51,860.00 | 260,322.00 |
| NVC Digital Video & Cinema Prod | 114001 | 842060 | 1070 | 1.00 | 56,077.00 | 72,212.00 | | 88,800.00 | 217,089.00 |
| NVC Gaming Development | 114001 | 842061 | 1070 | 2.00 | 99,322.00 | 39,932.00 | | 11,755.00 | 151,009.00 |
| NVC Computer Information Systems | 114001 | 842062 | 1070 | 3.00 | 168,851.00 | 252,310.00 | | 24,569.00 | 445,730.00 |
| NVC Education | 114001 | 842085 | 1090 | 2.00 | 108,634.00 | 100,440.00 | | 500.00 | 209,574.00 |
| NVC Engineering | 114001 | 842046 | 1100 | 1.00 | 69,769.00 | 80,154.00 | | 9,476.00 | 159,399.00 |
| NVC Advanced Water Treatment | 114001 | 842053 | 1110 | 1.00 | 51,093.00 | 25,506.00 | | 17,000.00 | 93,599.00 |
| NVC Philosophy | 114001 | 842032 | 1120 | 2.00 | 129,122.00 | 173,890.00 | | | 303,012.00 |
| NVC Humanities | 114001 | 842033 | 1120 | 2.80 | 142,092.00 | 117,550.00 | | 1,000.00 | 260,642.00 |
| NVC Speech | 114001 | 842084 | 1120 | 5.00 | 287,291.00 | 284,600.00 | | 500.00 | 572,391.00 |
| NVC English | 114001 | 842092 | 1120 | 17.00 | 916,118.00 | 886,560.00 | | | 1,802,678.00 |
| NVC CE ESL Program | 114001 | 842508 | 1120 | | | 234,930.00 | | 10,600.00 | 245,530.00 |
| NVC Student Development | 114001 | 845303 | 1120 | | | 292,000.00 | | | 292,000.00 |
| NVC Foreign Languages | 114001 | 842034 | 1130 | 3.20 | 178,012.00 | 99,500.00 | | 300.00 | 277,812.00 |
| NVC Community Health | 114001 | 842056 | 1160 | 1.00 | 58,682.00 | 36,641.00 | | 1,750.00 | 97,073.00 |
| NVC Pharmacy Technology | 114001 | 842057 | 1160 | 1.00 | 44,016.00 | 50,691.00 | | 5,300.00 | 100,007.00 |
| NVC Mathematics | 114001 | 842073 | 1190 | 20.00 | 1,095,309.00 | 663,613.00 | | | 1,758,922.00 |
| NVC Kinesiology | 114001 | 842016 | 1230 | 3.40 | 173,401.00 | 342,000.00 | | 21,500.00 | 536,901.00 |
| NVC Personal Fitness Trainer | 114001 | 842052 | 1230 | 0.60 | 28,800.00 | 45,000.00 | | 1,800.00 | 75,600.00 |
| NVC Criminal Justice | 114001 | 842086 | 1240 | 1.00 | 62,863.00 | 130,320.00 | | 500.00 | 193,683.00 |
| NVC Economics | 114001 | 842024 | 1250 | 4.00 | 212,565.00 | 189,520.00 | | 2,698.00 | 404,783.00 |
| NVC Government | 114001 | 842025 | 1250 | 7.00 | 398,596.00 | 519,180.00 | | 910.00 | 918,686.00 |
| NVC History | 114001 | 842035 | 1250 | 8.80 | 497,277.00 | 611,084.00 | | 200.00 | 1,108,561.00 |
| NVC Mexican-American Studies | 114001 | 842036 | 1250 | | | | | 2,800.00 | 2,800.00 |

Northwest Vista College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| NVC Geography | 114001 | 842082 | 1250 | 2.20 | 118,515.00 | 68,040.00 | | 11,250.00 | 197,805.00 |
| NVC Psychology | 114001 | 842087 | 1250 | 4.00 | 223,881.00 | 331,580.00 | | 2,000.00 | 557,461.00 |
| NVC Sociology | 114001 | 842088 | 1250 | 2.00 | 100,964.00 | 135,540.00 | | 500.00 | 237,004.00 |
| NVC Anthropology | 114001 | 842089 | 1250 | 1.00 | 42,000.00 | 74,520.00 | | 5,250.00 | 121,770.00 |
| NVC Fine Arts | 114001 | 842012 | 1260 | 6.00 | 339,033.00 | 526,500.00 | | 40,700.00 | 906,233.00 |
| NVC Drama | 114001 | 842013 | 1260 | 2.00 | 98,811.00 | 86,000.00 | | 36,800.00 | 221,611.00 |
| NVC Dance | 114001 | 842014 | 1260 | 1.00 | 58,204.00 | 125,200.00 | | 20,755.00 | 204,159.00 |
| NVC Music | 114001 | 842015 | 1260 | 4.00 | 244,003.00 | 143,000.00 | | 16,500.00 | 403,503.00 |
| NVC General Institutional Costs | 114001 | 840002 | 1270 | | | | 3,750,549.00 | 1,272,156.00 | 5,022,705.00 |
| NVC Developmental Math | 114001 | 842074 | 1280 | | | 560,800.00 | | | 560,800.00 |
| NVC Developmental English | 114001 | 842093 | 1290 | 3.00 | 152,962.00 | 160,320.00 | | | 313,282.00 |
| NVC General Institutional Costs | 114001 | 840002 | 1999 | | | | | 826,271.00 | 826,271.00 |
| NVC Technology Testing Services | 114001 | 842502 | 1999 | | | | | 5,000.00 | 5,000.00 |
| NVC Contract Training Reimbursabl | 114001 | 842503 | 1999 | | | 148,879.00 | | 35,350.00 | 184,229.00 |
| NVC Contract Training Non-reimbur | 114001 | 842504 | 1999 | | | 6,000.00 | | | 6,000.00 |
| NVC TIER Programs | 114001 | 842505 | 1999 | | | 120,608.00 | | 49,500.00 | 170,108.00 |
| NVC CE Open Enrollment Reimbursab | 114001 | 842507 | 1999 | | | 66,371.00 | | 2,500.00 | 68,871.00 |
| NVC CE Open Enrollment Non-reimbu | 114001 | 842509 | 1999 | | | 58,464.00 | | 6,800.00 | 65,264.00 |
| NVC Community Education | 114001 | 848003 | 1999 | | | 48,827.00 | | 14,017.00 | 62,844.00 |
| ACADEMIC SUPPORT | | | | | | | | | |
| NVC General Institutional Costs | 114001 | 840002 | 3010 | | | (300,000.00) | 849,357.00 | 325,253.00 | 874,610.00 |
| NVC Faculty and Staff Development | 114001 | 840006 | 3010 | | | | | 109,919.00 | 109,919.00 |
| NVC Academic Affairs | 114001 | 842001 | 3010 | | | 218,424.00 | | (4,877.00) | 213,547.00 |
| NVC Faculty Senate | 114001 | 842002 | 3010 | | | 5,000.00 | | 500.00 | 5,500.00 |
| NVC Curriculum Development | 114001 | 842003 | 3010 | | | 80,042.00 | | 10,950.00 | 90,992.00 |
| NVC Quality Enhancement Plan | 114001 | 842006 | 3010 | | | 53,280.00 | | 75,500.00 | 128,780.00 |
| NVC Arts and Kinesiology Chair | 114001 | 842011 | 3010 | | | 165,953.00 | | 29,750.00 | 195,703.00 |
| NVC Arts and Kinesiology Chair | 174003 | 842011 | 3010 | | | | | 13,000.00 | 13,000.00 |
| NVC Business and Government Chair | 114001 | 842021 | 3010 | | | 33,448.00 | | | 33,448.00 |
| NVC Humanities Chair | 114001 | 842031 | 3010 | | | 30,952.00 | | 11,550.00 | 42,502.00 |
| NVC Natural and Phys Sciences Chair | 114001 | 842041 | 3010 | | | 182,113.00 | | 16,150.00 | 198,263.00 |
| NVC Workforce Programs Chair | 114001 | 842051 | 3010 | | | 30,016.00 | | 24,842.00 | 54,858.00 |
| NVC Digital Media | 114001 | 842059 | 3010 | | | 16,516.00 | | | 16,516.00 |
| NVC Digital Video & Cinema Prod | 114001 | 842060 | 3010 | | | 16,516.00 | | | 16,516.00 |

Northwest Vista College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| NVC Math Chair | 114001 | 842071 | 3010 | | | 80,927.00 | | 36,250.00 | 117,177.00 |
| NVC Math Lab | 114001 | 842072 | 3010 | | | 209,829.00 | | | 209,829.00 |
| NVC Social Sciences Chair | 114001 | 842081 | 3010 | | | 30,016.00 | | 12,750.00 | 42,766.00 |
| NVC English and Reading Chair | 114001 | 842091 | 3010 | | | 46,375.00 | | 13,400.00 | 59,775.00 |
| NVC English and Reading Labs | 114001 | 842094 | 3010 | | | 265,582.00 | | 11,000.00 | 276,582.00 |
| NVC Writing Across Curriculum Lab | 114001 | 842096 | 3010 | | | 85,584.00 | | 1,530.00 | 87,114.00 |
| NVC Speech Lab | 114001 | 842101 | 3010 | | | 50,900.00 | | 1,450.00 | 52,350.00 |
| NVC Learning Resources | 114001 | 842202 | 3010 | | | 594,834.00 | | 45,100.00 | 639,934.00 |
| NVC Library Books and Materials | 114001 | 842204 | 3010 | | | | | 336,363.00 | 336,363.00 |
| NVC Arts and Sciences | 114001 | 842301 | 3010 | | | | | 60,800.00 | 60,800.00 |
| NVC Interdisciplinary Programs | 114001 | 842301 | 3010 | | | 107,558.00 | | | 107,558.00 |
| NVC Dual Credit Program | 114001 | 842302 | 3010 | | | 117,694.00 | | 251,400.00 | 369,094.00 |
| NVC Distance Learning | 114001 | 842303 | 3010 | | | 173,752.00 | | | 173,752.00 |
| NVC Teaching with Technology | 114001 | 842303 | 3010 | | | 13,000.00 | | 51,300.00 | 64,300.00 |
| NVC Service Learning | 114001 | 842304 | 3010 | | | 47,266.00 | | 11,750.00 | 59,016.00 |
| NVC TeachandLearn Facilitation | 114001 | 842402 | 3010 | | | 309,000.00 | | 28,760.00 | 337,760.00 |
| NVC Work Force Development | 114001 | 842501 | 3010 | | | 75,316.00 | | 116,013.00 | 191,329.00 |
| NVC CE Administration | 114001 | 842506 | 3010 | | | 116,344.00 | | | 116,344.00 |
| NVC Program Dev & Performance | 114001 | 842511 | 3010 | | | 153,424.00 | | 36,700.00 | 190,124.00 |
| NVC Go Print | 114001 | 844004 | 3010 | | | | | 29,600.00 | 29,600.00 |
| NVC College Event Coordination | 114001 | 844012 | 3010 | | | | | 13,000.00 | 13,000.00 |
| NVC Information Technology | 114001 | 844021 | 3010 | | | 722,970.00 | | 603,290.00 | 1,326,260.00 |
| NVC Open Computer Lab | 114001 | 844022 | 3010 | | | 124,000.00 | | 2,300.00 | 126,300.00 |
| NVC Organization Learning Coord | 114001 | 844041 | 3010 | | | 90,262.00 | | 38,984.00 | 129,246.00 |
| STUDENT SERVICES | | | | | | | | | |
| NVC General Institutional Costs | 114001 | 840002 | 4010 | | | | 948,559.00 | 331,907.00 | 1,280,466.00 |
| NVC College Event Coordination | 114001 | 844012 | 4010 | | | | | 31,750.00 | 31,750.00 |
| NVC Student Affairs | 114001 | 845001 | 4010 | | | 468,203.00 | | 57,434.00 | 525,637.00 |
| NVC Recruitment | 114001 | 845002 | 4010 | | | 228,406.00 | | 23,832.00 | 252,238.00 |
| NVC Develop. Educ. Advising | 114001 | 845003 | 4010 | | | 25,000.00 | | 12,950.00 | 37,950.00 |
| NVC Graduation | 114001 | 845101 | 4010 | | | 222,452.00 | | 32,400.00 | 254,852.00 |
| NVC Assessment And Testing | 114001 | 845102 | 4010 | | | 254,713.00 | | 43,466.00 | 298,179.00 |
| NVC Admissions And Records | 114001 | 845103 | 4010 | | | 606,785.00 | | 22,815.00 | 629,600.00 |
| NVC New Student Orientation | 114001 | 845104 | 4010 | | | | | 26,784.00 | 26,784.00 |

Northwest Vista College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--------------------------------------|--------|--------|------|---------------|-------------------------|------------------------|---------------------|---------------------|----------------------|
| NVC Student Advising | 114001 | 845201 | 4010 | | | 1,290,950.00 | | 27,930.00 | 1,318,880.00 |
| NVC Veterans Affairs | 114001 | 845202 | 4010 | | | 191,646.00 | | 11,000.00 | 202,646.00 |
| NVC Career Center | 114001 | 845203 | 4010 | | | 234,152.00 | | 23,388.00 | 257,540.00 |
| NVC Counseling | 114001 | 845302 | 4010 | | | | | 8,070.00 | 8,070.00 |
| NVC Student Development | 114001 | 845303 | 4010 | | | 216,084.00 | | 31,500.00 | 247,584.00 |
| NVC Recreation Sports and Wellness | 114001 | 845401 | 4010 | | | 90,628.00 | | 7,733.00 | 98,361.00 |
| NVC Stud Leadership and Activities | 114001 | 845403 | 4010 | | | 81,481.00 | | 7,200.00 | 88,681.00 |
| NVC Student Activity Fee-Designated | 114003 | 845404 | 4010 | | | 87,467.00 | | 154,796.00 | 242,263.00 |
| NVC Student Wellness Center | 114001 | 845501 | 4010 | | | 409,893.00 | | 12,150.00 | 422,043.00 |
| NVC Access Office | 114001 | 845502 | 4010 | | | | | 19,346.00 | 19,346.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| NVC General Institutional Costs | 114001 | 840002 | 5010 | | | | 313,038.00 | 404,032.00 | 717,070.00 |
| NVC Office of the President | 114001 | 840003 | 5010 | | | 326,793.00 | | 15,300.00 | 342,093.00 |
| NVC Hospitality Account | 114001 | 840004 | 5010 | | | | | 15,600.00 | 15,600.00 |
| NVC Staff Council | 114001 | 840008 | 5010 | | | | | 4,500.00 | 4,500.00 |
| NVC Public Relations | 114001 | 840011 | 5010 | | | 321,286.00 | | 121,540.00 | 442,826.00 |
| NVC Marketing and Advertising | 114001 | 840012 | 5010 | | | | | 87,000.00 | 87,000.00 |
| NVC Business Services | 114001 | 844001 | 5010 | | | 454,903.00 | | 12,520.00 | 467,423.00 |
| NVC College Initiatives | 114001 | 844002 | 5010 | | | | | 75,000.00 | 75,000.00 |
| NVC Purchasing Services | 114001 | 844003 | 5010 | | | | | 220,519.00 | 220,519.00 |
| NVC Resource and College Developmnt | 114001 | 844011 | 5010 | | | 112,100.00 | | 15,012.00 | 127,112.00 |
| NVC College Event Coordination | 114001 | 844012 | 5010 | | | 17,808.00 | | 10,400.00 | 28,208.00 |
| NVC Asset Management | 114001 | 844023 | 5010 | | | 75,390.00 | | 15,900.00 | 91,290.00 |
| NVC Institutional Research | 114001 | 844031 | 5010 | | | 91,636.00 | | 39,750.00 | 131,386.00 |
| NVC Scholarship Coordination | 114001 | 848011 | 5010 | | | 32,523.00 | | 3,700.00 | 36,223.00 |
| NVC Community Development | 114001 | 848013 | 5010 | | | | | 23,470.00 | 23,470.00 |
| NVC Alumni Connections | 114001 | 848014 | 5010 | | | 22,219.00 | | 5,650.00 | 27,869.00 |
| TRANSFERS | | | | | | | | | |
| NVC General Institutional Costs | 114002 | 840002 | 9425 | | | | | 590,000.00 | 590,000.00 |
| TOTAL NORTHWEST VISTA COLLEGE | | | | 144.00 | 7,989,853.00 | 19,248,010.00 | 5,861,503.00 | 7,601,858.00 | 40,701,224.00 |

* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

Northeast Lakeview College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|-------|-------------------------|------------------------|----------|--------------------|------------|
| INSTRUCTION | | | | | | | | | |
| NLC Biological Sciences | 115001 | 852162 | 1030 | 5.00 | 280,063.00 | 80,231.00 | | | 360,294.00 |
| NLC Chemistry | 115001 | 852163 | 1030 | 2.00 | 100,358.00 | 35,029.00 | | | 135,387.00 |
| NLC Geology | 115001 | 852165 | 1030 | 1.00 | 56,381.00 | 7,534.00 | | | 63,915.00 |
| NLC General Institutional Costs | 115001 | 850002 | 1040 | | | | | 50,000.00 | 50,000.00 |
| NLC Accounting-Business-Managemt | 115001 | 852121 | 1040 | 2.00 | 107,529.00 | 35,157.00 | | | 142,686.00 |
| NLC Business Training Non-reimb | 115001 | 853004 | 1040 | | | 241,514.00 | | 173,273.00 | 414,787.00 |
| NLC Journalism | 115001 | 852113 | 1060 | | | 35,157.00 | | | 35,157.00 |
| NLC General Institutional Costs | 115001 | 850002 | 1070 | | | | | 50,000.00 | 50,000.00 |
| NLC Computer Information System | 115001 | 852154 | 1070 | 1.00 | 65,467.00 | | | | 65,467.00 |
| NLC Career Readiness Contact Trai | 115001 | 853003 | 1070 | | | 293,980.00 | | 164,900.00 | 458,880.00 |
| NLC Education | 115001 | 852182 | 1090 | | | 22,601.00 | | | 22,601.00 |
| NLC English | 115001 | 852102 | 1120 | 10.00 | 555,498.00 | 82,871.00 | | | 638,369.00 |
| NLC Reading | 115001 | 852103 | 1120 | | | 55,915.00 | | | 55,915.00 |
| NLC Humanities | 115001 | 852112 | 1120 | | | 27,624.00 | | | 27,624.00 |
| NLC Philosophy | 115001 | 852114 | 1120 | 2.00 | 117,271.00 | 75,337.00 | | | 192,608.00 |
| NLC Speech | 115001 | 852116 | 1120 | 4.00 | 258,891.00 | 75,339.00 | | | 334,230.00 |
| NLC Foreign Languages | 115001 | 852111 | 1130 | 1.00 | 50,652.00 | 15,067.00 | | | 65,719.00 |
| NLC Mathematics and COSC | 115001 | 852151 | 1190 | 11.00 | 593,698.00 | 183,202.00 | | | 776,900.00 |
| NLC Math PASS | 115001 | 852155 | 1190 | | | 3,000.00 | | | 3,000.00 |
| NLC Kinesiology | 115001 | 852141 | 1230 | 4.00 | 219,744.00 | 85,691.00 | | | 305,435.00 |
| NLC Kinesiology | 175001 | 852141 | 1230 | | | | | 1,500.00 | 1,500.00 |
| NLC Recreation Training Non-reimb | 115001 | 853002 | 1230 | | | 25,000.00 | | 11,000.00 | 36,000.00 |
| NLC Economics | 115001 | 852171 | 1250 | 1.00 | 50,209.00 | 55,247.00 | | | 105,456.00 |
| NLC Geography | 115001 | 852173 | 1250 | 1.00 | 47,061.00 | 12,556.00 | | | 59,617.00 |
| NLC History | 115001 | 852174 | 1250 | 4.00 | 220,593.00 | 120,540.00 | | | 341,133.00 |
| NLC Political Science | 115001 | 852176 | 1250 | 4.00 | 241,553.00 | 65,292.00 | | | 306,845.00 |
| NLC Social Sciences | 115001 | 852179 | 1250 | | | 17,579.00 | | | 17,579.00 |
| NLC Anthropology | 115001 | 852181 | 1250 | | | 15,067.00 | | | 15,067.00 |
| NLC Psychology | 115001 | 852183 | 1250 | 2.00 | 99,667.00 | 40,179.00 | | | 139,846.00 |
| NLC Sociology | 115001 | 852184 | 1250 | 1.00 | 51,015.00 | 10,045.00 | | | 61,060.00 |
| NLC Instruction Pool Academic | 115001 | 852012 | 1260 | | | 190,927.00 | | | 190,927.00 |
| NLC Art Department | 115001 | 852131 | 1260 | 4.00 | 208,134.00 | 35,307.00 | | 1,500.00 | 244,941.00 |

Northeast Lakeview College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| NLC Music | 115001 | 852134 | 1260 | 1.00 | 58,010.00 | 45,202.00 | | - | 103,212.00 |
| NLC Theatre and Communications | 115001 | 852135 | 1260 | 1.00 | 50,290.00 | 104,029.00 | | 3,100.00 | 157,419.00 |
| NLC General Institutional Costs | 115001 | 850002 | 1270 | | | | 1,328,884.00 | 507,849.00 | 1,836,733.00 |
| NLC Consolidated Printers | 115001 | 855007 | 1270 | | | | | 145,000.00 | 145,000.00 |
| NLC Institutional Projects | 115001 | 855008 | 1270 | | | | | 113,980.00 | 113,980.00 |
| NLC Purchasing Services | 115001 | 855009 | 1270 | | | | | 30,000.00 | 30,000.00 |
| NLC Student Services Instruction | 115001 | 851022 | 1290 | | | 127,403.00 | | 1,000.00 | 128,403.00 |
| NLC Developmental English | 115001 | 852101 | 1290 | | | 17,579.00 | | | 17,579.00 |
| NLC Reading | 115001 | 852103 | 1290 | 1.00 | 49,723.00 | | | | 49,723.00 |
| ACADEMIC SUPPORT | | | | | | | | | |
| NLC General Institutional Costs | 115001 | 850002 | 3010 | | | 500,000.00 | 616,754.00 | 84,487.00 | 1,201,241.00 |
| NLC Vice Pres Acad Affairs Office | 115001 | 852001 | 3010 | | | 157,648.00 | | 24,330.00 | 181,978.00 |
| NLC VPAA Hospitality Account | 115001 | 852003 | 3010 | | | | | 3,250.00 | 3,250.00 |
| NLC Distance Learning | 115001 | 852004 | 3010 | | | 84,143.00 | | 2,100.00 | 86,243.00 |
| NLC Instructional Innovation | 115001 | 852005 | 3010 | | | 18,626.00 | | 920.00 | 19,546.00 |
| NLC International Initiative | 115001 | 852008 | 3010 | | | | | 1,500.00 | 1,500.00 |
| NLC Teach and Learn Comm Initiative | 115001 | 852009 | 3010 | | | | | 1,500.00 | 1,500.00 |
| NLC Honors Initiative | 115001 | 852010 | 3010 | | | | | 1,500.00 | 1,500.00 |
| NLC Tutoring Services | 115001 | 852011 | 3010 | | | 158,551.00 | | 19,500.00 | 178,051.00 |
| NLC Academic Affairs | 115001 | 852013 | 3010 | | | 123,047.00 | | | 123,047.00 |
| NLC Academic Support | 115001 | 852015 | 3010 | | | 104,650.00 | | 70,300.00 | 174,950.00 |
| NLC Adjunct Faculty Support | 115001 | 852016 | 3010 | | | 258,405.00 | | | 258,405.00 |
| NLC College Assessment | 115001 | 852018 | 3010 | | | | | 15,159.00 | 15,159.00 |
| NLC Dean of Arts and Sciences Office | 115001 | 852301 | 3010 | | | | | 8,075.00 | 8,075.00 |
| NLC Dean of CE and Workforce Office | 115001 | 853001 | 3010 | | | 121,212.00 | | 18,700.00 | 139,912.00 |
| NLC Community Education | 115001 | 853006 | 3010 | | | 119,038.00 | | 9,500.00 | 128,538.00 |
| NLC Learning Resource Ctr Office | 115001 | 854001 | 3010 | | | 436,879.00 | | 135,196.00 | 572,075.00 |
| NLC Library Fines and Lost Material | 115001 | 854004 | 3010 | | | | | 1,100.00 | 1,100.00 |
| NLC Information Technologies | 115001 | 855002 | 3010 | | | 572,081.00 | | 114,800.00 | 686,881.00 |
| NLC Information Technology | 115001 | 855006 | 3010 | | | | | 22,350.00 | 22,350.00 |
| NLC Purchasing Services | 115001 | 855009 | 3010 | | | | | 3,000.00 | 3,000.00 |
| STUDENT SERVICES | | | | | | | | | |
| NLC General Institutional Costs | 115001 | 850002 | 4010 | | | | 446,349.00 | 173,917.00 | 620,266.00 |
| NLC VP Student and Admin Services | 115001 | 851001 | 4010 | | | 329,879.00 | | 30,000.00 | 359,879.00 |

Northeast Lakeview College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|---------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|------------|
| NLC Assessment and Testing | 115001 | 851004 | 4010 | | | 125,165.00 | | 33,500.00 | 158,665.00 |
| NLC Admissions and Records | 115001 | 851005 | 4010 | | | 269,309.00 | | 2,750.00 | 272,059.00 |
| NLC Student Activity Fee-Designated | 115003 | 851006 | 4010 | | | 39,612.00 | | 47,757.00 | 87,369.00 |
| NLC VPSAS Hospitality Account | 115001 | 851013 | 4010 | | | | | 3,250.00 | 3,250.00 |
| NLC Student Activities | 115001 | 851015 | 4010 | | | 143,157.00 | | 8,100.00 | 151,257.00 |
| NLC Counseling | 115001 | 851016 | 4010 | | | 60,040.00 | | 1,013.00 | 61,053.00 |
| NLC Student Development | 115001 | 851017 | 4010 | | | 26,473.00 | | 3,600.00 | 30,073.00 |
| NLC Career Services and Job Placement | 115001 | 851018 | 4010 | | | 37,837.00 | | 1,500.00 | 39,337.00 |
| NLC Recruitment and Retention | 115001 | 851019 | 4010 | | | 73,784.00 | | 4,500.00 | 78,284.00 |
| NLC Advising | 115001 | 851020 | 4010 | | | 618,836.00 | | 3,150.00 | 621,986.00 |
| NLC Disability Services | 115001 | 851024 | 4010 | | | 61,090.00 | | 2,050.00 | 63,140.00 |
| NLC Coord. Student Services Support | 115001 | 851025 | 4010 | | | 75,636.00 | | 1,000.00 | 76,636.00 |
| NLC Veterans Affairs | 115001 | 851026 | 4010 | | | | | 2,100.00 | 2,100.00 |
| NLC Early College High School | 115001 | 851027 | 4010 | | | 60,100.00 | | | 60,100.00 |
| NLC Dean of Student Success Office | 115001 | 851201 | 4010 | | | | | 8,075.00 | 8,075.00 |
| NLC Phi Theta Kappa Initiative | 115001 | 852006 | 4010 | | | | | 9,150.00 | 9,150.00 |
| NLC Service Learning Initiative | 115001 | 852007 | 4010 | | | | | 1,500.00 | 1,500.00 |
| NLC Purchasing Services | 115001 | 855009 | 4010 | | | | | 3,000.00 | 3,000.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| NLC General Institutional Costs | 115001 | 850002 | 5010 | | | | 254,372.00 | 179,078.00 | 433,450.00 |
| NLC General Institutional Costs | 175004 | 850002 | 5010 | | | | | 2,000.00 | 2,000.00 |
| NLC Office of the President | 115001 | 850003 | 5010 | | | 300,859.00 | | 40,850.00 | 341,709.00 |
| NLC Hospitality Account | 115001 | 850005 | 5010 | | | | | 22,000.00 | 22,000.00 |
| NLC Institutional Advancement | 115001 | 850006 | 5010 | | | 204,003.00 | | 11,150.00 | 215,153.00 |
| NLC Self Study | 115001 | 850007 | 5010 | | | | | 25,000.00 | 25,000.00 |
| NLC Public Relations | 115001 | 850009 | 5010 | | | 201,828.00 | | 76,300.00 | 278,128.00 |
| NLC Faculty Senate | 115001 | 850010 | 5010 | | | 4,800.00 | | 1,500.00 | 6,300.00 |
| NLC Staff Council | 115001 | 850011 | 5010 | | | | | 1,500.00 | 1,500.00 |
| NLC Green Team Recycling | 115001 | 850012 | 5010 | | | | | 13,000.00 | 13,000.00 |
| NLC Professional Development | 115001 | 850013 | 5010 | | | | | 95,000.00 | 95,000.00 |
| NLC Wellness | 115001 | 850014 | 5010 | | | | | 1,500.00 | 1,500.00 |
| NLC Safety Initiative | 115001 | 850015 | 5010 | | | | | 3,000.00 | 3,000.00 |
| NLC History & Heritage | 115001 | 850016 | 5010 | | | | | 1,500.00 | 1,500.00 |

Northeast Lakeview College
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|---|--------|--------|------|--------------|-------------------------|------------------------|---------------------|---------------------|----------------------|
| NLC Institutional Effectiveness | 115001 | 850017 | 5010 | | | 75,636.00 | | 7,000.00 | 82,636.00 |
| NLC VPSAS Hospitality Account | 115001 | 851013 | 5010 | | | | | 250.00 | 250.00 |
| NLC Commencement | 115001 | 851023 | 5010 | | | 1,000.00 | | 20,700.00 | 21,700.00 |
| NLC College Services | 115001 | 855001 | 5010 | | | 305,597.00 | | 22,925.00 | 328,522.00 |
| NLC Institutional Support | 115001 | 855005 | 5010 | | | 1,000.00 | | 10,700.00 | 11,700.00 |
| NLC Purchasing Services | 115001 | 855009 | 5010 | | | | | 3,000.00 | 3,000.00 |
| TRANSFERS | | | | | | | | | |
| NLC General Institutional Costs | 115002 | 850002 | 9425 | | | | | 180,000.00 | 180,000.00 |
| TOTAL NORTHEAST LAKEVIEW COLLEGE | | | | 63.00 | 3,481,807.00 | 7,907,122.00 | 2,646,359.00 | 2,848,234.00 | 16,883,522.00 |

* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|------------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| INSTRUCTION | | | | | | | | | |
| DIS Special Projects | 119001 | 897007 | 1040 | | | | | 25,000.00 | 25,000.00 |
| DIS Out of Dist Partner/CTTC | 119001 | 897036 | 1040 | | | | | 40,000.00 | 40,000.00 |
| DIS International Programs | 119001 | 897101 | 1270 | | | | 33,100.00 | | 33,100.00 |
| DIS Vice Chanc Acad Affairs Offc | 119001 | 898001 | 1270 | | | 275,000.00 | | 225,000.00 | 500,000.00 |
| DIS Educator Prep Program | 119001 | 897008 | 1999 | | | | | 725.00 | 725.00 |
| DIS Academies | 119001 | 897021 | 1999 | | | | | 2,452.00 | 2,452.00 |
| DIS International Programs | 119001 | 897101 | 1999 | | | 118,374.00 | | 116,971.00 | 235,345.00 |
| ACADEMIC SUPPORT | | | | | | | | | |
| DIS Alamo Colleges On-Line | 119001 | 898005 | 3010 | | | 280,974.00 | 78,567.00 | 332,900.00 | 692,441.00 |
| STUDENT SERVICES | | | | | | | | | |
| DIS Call Center | 119001 | 893014 | 4010 | | | 187,630.00 | 52,467.00 | 1,400,000.00 | 1,640,097.00 |
| DIS General Institutional | 119001 | 893901 | 4010 | | | | | 545,988.00 | 545,988.00 |
| DIS Community Based Assessment Edu | 119001 | 897002 | 4010 | | | 370,509.00 | 90,696.00 | 29,791.00 | 490,996.00 |
| DIS Special Projects | 111003 | 897007 | 4010 | | | | | 5,705.00 | 5,705.00 |
| DIS Special Projects | 114003 | 897007 | 4010 | | | | | 2,609.00 | 2,609.00 |
| DIS Student + Community Prog Dev | 119001 | 899001 | 4010 | | | 145,628.00 | 37,633.00 | 11,975.00 | 195,236.00 |
| DIS Off-Campus Military Ed Ctrs | 119001 | 899002 | 4010 | | | 80,601.00 | 20,445.00 | 206,373.00 | 307,419.00 |
| DIS Student Leadership Program | 119001 | 899003 | 4010 | | | 123,551.00 | 31,729.00 | 53,140.00 | 208,420.00 |
| DIS Student Financial Services | 111001 | 899011 | 4010 | | | 394,639.00 | | (76,233.00) | 318,406.00 |
| DIS Student Financial Services | 112001 | 899011 | 4010 | | | 216,473.00 | | (5,800.00) | 210,673.00 |
| DIS Student Financial Services | 113001 | 899011 | 4010 | | | 210,319.00 | | (1,449.00) | 208,870.00 |
| DIS Student Financial Services | 114001 | 899011 | 4010 | | | 253,950.00 | | (9,985.00) | 243,965.00 |
| DIS Student Financial Services | 115001 | 899011 | 4010 | | | 195,165.00 | | (7,448.00) | 187,717.00 |
| DIS Student Financial Services | 119001 | 899011 | 4010 | | | 1,325,667.00 | 722,494.00 | 694,990.00 | 2,743,151.00 |
| DIS Mobile Go Center-Recruiting | 119001 | 899022 | 4010 | | | 44,121.00 | 12,338.00 | 78,445.00 | 134,904.00 |
| DIS Interpreter Services | 119001 | 899023 | 4010 | | | 698,647.00 | 118,156.00 | 35,000.00 | 851,803.00 |
| DIS Immunization Record Center | 119001 | 899024 | 4010 | | | 70,861.00 | 19,815.00 | 125,730.00 | 216,406.00 |
| DIS Center for Student Information | 119001 | 899031 | 4010 | | | 1,064,063.00 | 292,908.00 | 518,712.00 | 1,875,683.00 |
| INSTITUTIONAL SUPPORT | | | | | | | | | |
| DIS Board Of Trustees | 119001 | 890001 | 5010 | | | | | 66,720.00 | 66,720.00 |
| DIS Chancellors Office | 119001 | 891001 | 5010 | | | 663,667.00 | 183,263.00 | 85,826.00 | 932,756.00 |
| DIS Institutional Membership | 119001 | 891002 | 5010 | | | | | 264,000.00 | 264,000.00 |

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| DIS Dir of Community Partnerships | 119001 | 891003 | 5010 | | | 62,483.00 | 17,472.00 | 31,700.00 | 111,655.00 |
| DIS Office of Legal Services | 119001 | 891011 | 5010 | | | 327,237.00 | 91,504.00 | 663,614.00 | 1,082,355.00 |
| DIS Board Election | 119001 | 891012 | 5010 | | | | | 150,000.00 | 150,000.00 |
| DIS Institutional Advancement | 119001 | 891021 | 5010 | | | 555,760.00 | 147,878.00 | 63,012.00 | 766,650.00 |
| DIS Internal Audit | 119001 | 891031 | 5010 | | | 370,491.00 | 100,738.00 | 110,000.00 | 581,229.00 |
| DIS Ethics and Compliance Office | 119001 | 891051 | 5010 | | | 66,595.00 | 18,622.00 | 40,850.00 | 126,067.00 |
| DIS Vice Chancellor Finance + Adm | 119001 | 893004 | 5010 | | | 321,670.00 | 89,918.00 | 44,458.00 | 456,046.00 |
| DIS Enterprise Risk Management | 119001 | 893012 | 5010 | | | 325,773.00 | 91,095.00 | 462,763.00 | 879,631.00 |
| DIS Environmental Safety | 119001 | 893013 | 5010 | | | | | 100,000.00 | 100,000.00 |
| DIS Human Resources | 119001 | 893201 | 5010 | | | 3,301,335.00 | 886,275.00 | 810,163.00 | 4,997,773.00 |
| DIS New Hire Expense | 119001 | 893202 | 5010 | | | | | 108,600.00 | 108,600.00 |
| DIS Employee Re-Training | 119001 | 893203 | 5010 | | | | | 25,000.00 | 25,000.00 |
| DIS Tuition Reimbursement | 119001 | 893204 | 5010 | | | | | 246,506.00 | 246,506.00 |
| DIS Professional Development | 119001 | 893205 | 5010 | | | 4,000.00 | 346.00 | 1,201,230.00 | 1,205,576.00 |
| DIS Employee Accomodations | 119001 | 893206 | 5010 | | | | | 10,000.00 | 10,000.00 |
| DIS Acquisitions + Admin Services | 119001 | 893401 | 5010 | | | 1,087,091.00 | 303,399.00 | 92,952.00 | 1,483,442.00 |
| DIS Mailroom | 119001 | 893441 | 5010 | | | | 38,645.00 | | 38,645.00 |
| DIS Mailroom | 119102 | 893441 | 5010 | | | 138,201.00 | | 233,170.00 | 371,371.00 |
| DIS Finance and Fiscal Services | 119001 | 893502 | 5010 | | | 4,234,599.00 | 1,098,643.00 | 1,132,266.00 | 6,465,508.00 |
| DIS Bursar | 111001 | 893511 | 5010 | | | 229,631.00 | | 26,835.00 | 256,466.00 |
| DIS Bursar | 112001 | 893511 | 5010 | | | 119,591.00 | | 15,270.00 | 134,861.00 |
| DIS Bursar | 113001 | 893511 | 5010 | | | 152,369.00 | | 9,604.00 | 161,973.00 |
| DIS Bursar | 114001 | 893511 | 5010 | | | 179,062.00 | | 10,275.00 | 189,337.00 |
| DIS Bursar | 115001 | 893511 | 5010 | | | 101,038.00 | | 3,663.00 | 104,701.00 |
| DIS Bursar | 119001 | 893511 | 5010 | | | | 183,839.00 | | 183,839.00 |
| DIS Department of Public Safety | 111001 | 893801 | 5010 | | | 1,515,363.00 | | | 1,515,363.00 |
| DIS Department of Public Safety | 112001 | 893801 | 5010 | | | 854,848.00 | | | 854,848.00 |
| DIS Department of Public Safety | 113001 | 893801 | 5010 | | | 327,721.00 | | | 327,721.00 |
| DIS Department of Public Safety | 114001 | 893801 | 5010 | | | 412,742.00 | | | 412,742.00 |
| DIS Department of Public Safety | 115001 | 893801 | 5010 | | | 562,942.00 | | | 562,942.00 |
| DIS Department of Public Safety | 119001 | 893801 | 5010 | | | 245,907.00 | 1,118,827.00 | 508,306.00 | 1,873,040.00 |
| DIS Department of Public Safety | 119201 | 893801 | 5010 | | | 125,127.00 | | | 125,127.00 |
| DIS Department of Public Safety | 133001 | 893801 | 5010 | | | 4,902.00 | | | 4,902.00 |

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-------------------------------------|--------|--------|------|-------|-------------------------|------------------------|--------------|--------------------|--------------|
| DIS General Institutional | 119001 | 893901 | 5010 | | | | | 6,871,091.00 | 6,871,091.00 |
| DIS General Institutional | 179001 | 893901 | 5010 | | | | | 21,731.00 | 21,731.00 |
| DIS Insurance | 119001 | 893902 | 5010 | | | | | 900,000.00 | 900,000.00 |
| DIS Institutional Reserve | 119001 | 893907 | 5010 | | | | | 792,780.00 | 792,780.00 |
| DIS Benefits Other | 119001 | 893913 | 5010 | | | | 5,973,627.00 | | 5,973,627.00 |
| DIS Staff Council | 119001 | 893915 | 5010 | | | | | 8,900.00 | 8,900.00 |
| DWD Unified Staff Council | 119001 | 893917 | 5010 | | | | | 10,000.00 | 10,000.00 |
| DWD Multi-Year Student Work-Study | 179003 | 893921 | 5010 | | | 386,298.00 | 33,460.00 | | 419,758.00 |
| DIS Vice Chancellor PPIS Office | 119001 | 895001 | 5010 | | | 456,008.00 | 127,511.00 | 35,000.00 | 618,519.00 |
| DIS Banner Project Services | 119001 | 895101 | 5010 | | | 468,410.00 | 128,277.00 | 1,870,000.00 | 2,466,687.00 |
| DIS Strategic Planning + Performa | 119001 | 895201 | 5010 | | | 307,344.00 | 85,802.00 | 88,830.00 | 481,976.00 |
| DIS Institutional Research + Effe | 119001 | 895301 | 5010 | | | 815,367.00 | 216,416.00 | 30,000.00 | 1,061,783.00 |
| DIS Director IT Services Office | 119102 | 895401 | 5010 | | | 4,237,621.00 | 1,184,948.00 | (5,422,571.00) | (2.00) |
| DIS Computer Replacement Prog | 119001 | 895402 | 5010 | | | | | 375,000.00 | 375,000.00 |
| DIS Faculty Wkstation Replacement | 119001 | 895403 | 5010 | | | | | 525,000.00 | 525,000.00 |
| DIS VC Economic+WorkforceDeOffice | 119001 | 897001 | 5010 | | | 351,470.00 | 98,222.00 | 196,623.00 | 646,315.00 |
| DIS Economic + Workforce Dev Adm | 119001 | 897003 | 5010 | | | 395,799.00 | 110,675.00 | 10,861.00 | 517,335.00 |
| DIS Workbased English Solutions | 119001 | 897004 | 5010 | | | | | 6,000.00 | 6,000.00 |
| DIS Professional Development | 119001 | 897005 | 5010 | | | 172,208.00 | 40,629.00 | 29,220.00 | 242,057.00 |
| DIS MITC University Ctr | 119001 | 897006 | 5010 | | | 121,523.00 | 23,469.00 | 119,124.00 | 264,116.00 |
| DIS Educator Prep Program | 119001 | 897008 | 5010 | | | 158,873.00 | 25,470.00 | 15,722.00 | 200,065.00 |
| DIS Business Outreach | 119001 | 897009 | 5010 | | | 451,808.00 | 110,315.00 | 37,000.00 | 599,123.00 |
| DIS Workforce Just In Time (JIT) | 119001 | 897010 | 5010 | | | 30,016.00 | 8,393.00 | 260,370.00 | 298,779.00 |
| DIS CE/CSI | 119001 | 897011 | 5010 | | | 221,428.00 | 61,917.00 | 23,200.00 | 306,545.00 |
| DIS Center for Workforce Excellence | 119001 | 897032 | 5010 | | | 46,319.00 | 12,952.00 | 73,450.00 | 132,721.00 |
| DIS Out of Dist Partner/CTTC | 119001 | 897036 | 5010 | | | 200,039.00 | 55,499.00 | 75,488.00 | 331,026.00 |
| DIS OutofDistPartner/Floresville | 119001 | 897037 | 5010 | | | - | | 8,383.00 | 8,383.00 |
| DIS OutofDistPartnerKerrville | 119001 | 897038 | 5010 | | | 120,595.00 | 33,722.00 | 108,000.00 | 262,317.00 |
| DIS EWD Revenue Holding Account | 119001 | 897047 | 5010 | | | | | 350,000.00 | 350,000.00 |
| DIS Department of Nursing | 119001 | 897051 | 5010 | | | | | 17,400.00 | 17,400.00 |
| DIS International Programs | 119001 | 897101 | 5010 | | | 222,499.00 | 62,216.00 | 118,748.00 | 403,463.00 |
| DIS Int'l Prog Student Abroad | 119001 | 897102 | 5010 | | | | | 220,000.00 | 220,000.00 |
| DIS Int'l Prog Student Abroad Adm | 119001 | 897103 | 5010 | | | | | 16,263.00 | 16,263.00 |

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| DIS Int'l Prog Foreign Student App | 119001 | 897104 | 5010 | | | | | 15,663.00 | 15,663.00 |
| DIS Department of Communications | 119001 | 897201 | 5010 | | | 508,187.00 | 142,102.00 | 2,482,218.00 | 3,132,507.00 |
| DIS Vice Chanc Acad Affairs Offc | 119001 | 898001 | 5010 | | | 874,803.00 | 238,202.00 | 46,500.00 | 1,159,505.00 |
| DIS Academic Success/Ach the Dream | 119001 | 898002 | 5010 | | | 92,718.00 | 25,926.00 | 45,000.00 | 163,644.00 |
| DIS Student Financial Services | 119001 | 899011 | 5010 | | | | | 1,295.00 | 1,295.00 |
| DIS VC Student Success Office | 119001 | 899021 | 5010 | | | 751,177.00 | 210,049.00 | 61,941.00 | 1,023,167.00 |
| OPERATIONS AND MAINTENANCE OF PLANT | | | | | | | | | |
| DIS Building Maintenance | 111001 | 893601 | 6010 | | | 873,867.00 | | 383,530.00 | 1,257,397.00 |
| DIS Building Maintenance | 112001 | 893601 | 6010 | | | 739,141.00 | | 282,042.00 | 1,021,183.00 |
| DIS Building Maintenance | 113001 | 893601 | 6010 | | | 576,043.00 | | 265,443.00 | 841,486.00 |
| DIS Building Maintenance | 114001 | 893601 | 6010 | | | 626,669.00 | | 338,500.00 | 965,169.00 |
| DIS Building Maintenance | 115001 | 893601 | 6010 | | | 236,781.00 | | 428,889.00 | 665,670.00 |
| DIS Building Maintenance | 119001 | 893601 | 6010 | | | 136,808.00 | 661,232.00 | 766,668.00 | 1,564,708.00 |
| DIS Grounds Maintenance | 111001 | 893602 | 6010 | | | 198,149.00 | | 31,000.00 | 229,149.00 |
| DIS Grounds Maintenance | 112001 | 893602 | 6010 | | | 128,071.00 | | 17,859.00 | 145,930.00 |
| DIS Grounds Maintenance | 113001 | 893602 | 6010 | | | 194,073.00 | | 69,423.00 | 263,496.00 |
| DIS Grounds Maintenance | 114001 | 893602 | 6010 | | | 67,040.00 | | 429,737.00 | 496,777.00 |
| DIS Grounds Maintenance | 115001 | 893602 | 6010 | | | 40,853.00 | | 58,517.00 | 99,370.00 |
| DIS Grounds Maintenance | 119001 | 893602 | 6010 | | | | 130,670.00 | 59,525.00 | 190,195.00 |
| DIS Utilities | 111001 | 893603 | 6010 | | | | | 2,562,896.00 | 2,562,896.00 |
| DIS Utilities | 112001 | 893603 | 6010 | | | | | 1,573,098.00 | 1,573,098.00 |
| DIS Utilities | 113001 | 893603 | 6010 | | | | | 1,329,933.00 | 1,329,933.00 |
| DIS Utilities | 114001 | 893603 | 6010 | | | | | 1,054,714.00 | 1,054,714.00 |
| DIS Utilities | 115001 | 893603 | 6010 | | | | | 1,005,350.00 | 1,005,350.00 |
| DIS Utilities | 119001 | 893603 | 6010 | | | | | 435,342.00 | 435,342.00 |
| DIS Utilities | 119201 | 893603 | 6010 | | | | | 82,958.00 | 82,958.00 |
| DIS Utilities | 119202 | 893603 | 6010 | | | | | 82,958.00 | 82,958.00 |
| DIS Housekeeping | 111001 | 893604 | 6010 | | | 695,222.00 | | 963,268.00 | 1,658,490.00 |
| DIS Housekeeping | 112001 | 893604 | 6010 | | | 685,882.00 | | 959,683.00 | 1,645,565.00 |
| DIS Housekeeping | 113001 | 893604 | 6010 | | | 407,080.00 | | 421,682.00 | 828,762.00 |
| DIS Housekeeping | 114001 | 893604 | 6010 | | | 45,533.00 | | 948,715.00 | 994,248.00 |
| DIS Housekeeping | 115001 | 893604 | 6010 | | | 155,317.00 | | 807,026.00 | 962,343.00 |
| DIS Housekeeping | 119001 | 893604 | 6010 | | | 150,481.00 | 445,049.00 | 170,768.00 | 766,298.00 |

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|-----------------------------------|--------|--------|------|-------|-------------------------|------------------------|------------|--------------------|--------------|
| DIS Minor Construction | 119001 | 893605 | 6010 | | | | | 586,400.00 | 586,400.00 |
| DIS Facilities | 119001 | 893610 | 6010 | | | 285,034.00 | 58,563.00 | (42,000.00) | 301,597.00 |
| DIS Vehicle Replacement Prog | 119001 | 893612 | 6010 | | | | | 226,871.00 | 226,871.00 |
| DIS Project Management | 119001 | 893613 | 6010 | | | 842,440.00 | 175,239.00 | 100,500.00 | 1,118,179.00 |
| DIS Receiving | 119001 | 893616 | 6010 | | | 198,504.00 | 41,291.00 | | 239,795.00 |
| DIS Preventive Maintenance | 111001 | 893619 | 6010 | | | | | 2,813,135.00 | 2,813,135.00 |
| DIS Preventive Maintenance | 112001 | 893619 | 6010 | | | | | 1,605,000.00 | 1,605,000.00 |
| DIS Preventive Maintenance | 113001 | 893619 | 6010 | | | | | 2,179,201.00 | 2,179,201.00 |
| DIS Preventive Maintenance | 114001 | 893619 | 6010 | | | | | 524,000.00 | 524,000.00 |
| DIS Preventive Maintenance | 115001 | 893619 | 6010 | | | | | 465,000.00 | 465,000.00 |
| DIS Preventive Maintenance | 119001 | 893619 | 6010 | | | | | 6,862,664.00 | 6,862,664.00 |
| DIS Utilities LLDC | 112001 | 893642 | 6010 | | | | | 20,000.00 | 20,000.00 |
| DIS General Institutional | 119001 | 893901 | 6010 | | | | | 376,491.00 | 376,491.00 |
| DIS Insurance | 111001 | 893902 | 6010 | | | | | 139,690.00 | 139,690.00 |
| DIS Insurance | 112001 | 893902 | 6010 | | | | | 65,435.00 | 65,435.00 |
| DIS Insurance | 113001 | 893902 | 6010 | | | | | 73,368.00 | 73,368.00 |
| DIS Insurance | 114001 | 893902 | 6010 | | | | | 115,780.00 | 115,780.00 |
| DIS Insurance | 115001 | 893902 | 6010 | | | | | 36,265.00 | 36,265.00 |
| DIS Insurance | 119001 | 893902 | 6010 | | | | | 19,462.00 | 19,462.00 |
| INSTITUTIONAL SCHOLARSHIPS | | | | | | | | | |
| DIS General Institutional | 119001 | 893901 | 7010 | | | | | 250,000.00 | 250,000.00 |
| DWD Multi-Year Student Work-Study | 179003 | 893921 | 7010 | | | | | 357,970.00 | 357,970.00 |
| AUXILIARY ENTERPRISES | | | | | | | | | |
| DIS Utilities | 133003 | 893603 | 8010 | | | | | 73,025.00 | 73,025.00 |
| DIS Natatorium Facilities Svc | 133003 | 893608 | 8010 | | | 44,928.00 | 9,345.00 | 57,577.00 | 111,850.00 |
| DIS Food Service | 131001 | 893618 | 8010 | | | | | 35,350.00 | 35,350.00 |
| DIS Food Service | 132001 | 893618 | 8010 | | | | | 5,971.00 | 5,971.00 |
| DIS Food Service | 139001 | 893618 | 8010 | | | | | 5,784.00 | 5,784.00 |
| DIS Department of Public Safety | 131001 | 893801 | 8010 | | | 120,064.00 | | | 120,064.00 |
| DIS Department of Public Safety | 133001 | 893801 | 8010 | | | 26,414.00 | | | 26,414.00 |
| DIS Department of Public Safety | 133003 | 893801 | 8010 | | | 20,079.00 | 46,016.00 | | 66,095.00 |
| DIS General Institutional | 139001 | 893901 | 8010 | | | | | 2,108.00 | 2,108.00 |

District and District Support
Department Budget Allocations by Functional Categories

| DEPARTMENT | FUND | ORGN | PROG | FTE * | FTE FACULTY SALARIES ** | OTHER SALARIES & WAGES | BENEFITS | OPERATING EXPENSES | TOTAL |
|--|--------|--------|------|----------|-------------------------|------------------------|----------------------|----------------------|-----------------------|
| TRANSFERS | | | | | | | | | |
| DIS Preventive Maintenance | 133003 | 893619 | 9425 | | | | | 51,000.00 | 51,000.00 |
| DIS Transfers Mandatory+NonManda | 111001 | 893903 | 9425 | | | | | 1,854,725.00 | 1,854,725.00 |
| DIS Transfers Mandatory+NonManda | 112001 | 893903 | 9425 | | | | | 850,113.00 | 850,113.00 |
| DIS Transfers Mandatory+NonManda | 113001 | 893903 | 9425 | | | | | 738,542.00 | 738,542.00 |
| DIS Transfers Mandatory+NonManda | 114001 | 893903 | 9425 | | | | | 1,275,550.00 | 1,275,550.00 |
| DIS Transfers Mandatory+NonManda | 115001 | 893903 | 9425 | | | | | 532,494.00 | 532,494.00 |
| DIS Transfers Mandatory+NonManda | 119001 | 893903 | 9425 | | | | | 8,468,620.00 | 8,468,620.00 |
| TOTAL DISTRICT AND DISTRICT SUPPORT | | | | - | - | 41,231,300.00 | 16,458,016.00 | 67,567,219.00 | 125,256,535.00 |

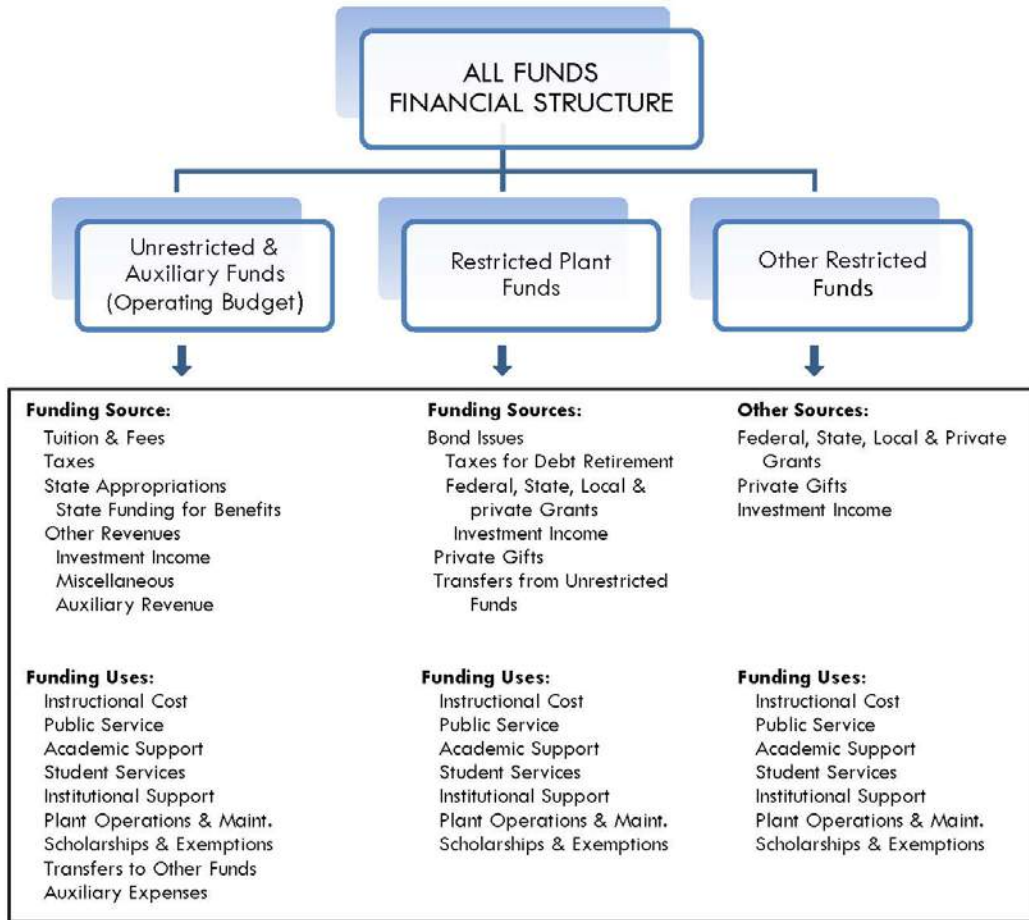
* FTE salaries include full-time faculty only (account code 61001).

** FTE faculty salaries include compensation study adjustments.

Department budgets are required by State Law in Texas State Statute Sec. 51.402b.

APPENDICES

All Funds Financial Structure



Financial Policies and Procedures

C.1.3 (Policy) Appropriations and Revenue Sources

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 8-18-09

Financial Stability

The Board has the legal power and duty to act as a fiduciary in the management of funds under the control of institutions subject to the Board's control and management.

The target level for the current unrestricted fund balance is 15% of the annual current unrestricted funds budget.

Investments

In compliance with the Texas Public Funds Investment Act, the Board has adopted an investment policy (see [C.1.7](#)).

Donations and Grants from Private Sources

The authority to accept and receive donations and grants from private sources on behalf of any college of the College District, or the College District as a whole shall be vested solely with the Board, and all bequests of property for the benefit of the College District shall vest in the Board, except to the extent that the Alamo Colleges Foundation serves as the official fund-raising and endowment arm of the College District for all donations and grants from private sources.

When not specified by the grantor, funds or other property donated, or the income there from, may be expended in any manner authorized by law and College District policy. The Chancellor shall make recommendations to the Board regarding the acceptance of gifts and donations.

Facilities Use

The grounds and facilities of the College District shall be used for the educational goals and purposes of the College District as set forth by the Board. Such uses, as determined by the Board, the Chancellor, and the respective college President, have priority over any other use of College District facilities.

The grounds and facilities of the College District shall be made available to members of the College District community, including students and their respective registered organizations, when such use does not conflict with normally scheduled activities, or any College District policies or procedures. The requesting student(s) or student organization shall pay all expenses incurred by their use of the facilities. Such expenses are limited to the cost of required College District custodial, security, and building staffs.

Leasing or rental of College District facilities, in support of community needs and programs, is permitted, provided that such use does not interfere with College District operations and is consistent with the College District's public purpose. The College District shall establish a schedule of rates, competitive with the current market. The setting of rates shall at all times employ processes and practices consistent with those in the realty market to ensure that the College District receives fair and accurate market value for use of its property and services.

Sale of College District Real Estate

All sales of College District real estate are subject to prior Board approval.

Depository of Funds

The depository officially designated by the Board shall be the sole depository for College District funds. All deposits shall be in accordance with the depository agreement, the College District investment policy, and state law.

Ad Valorem Taxes

To provide funds, the Board shall be authorized to levy and pledge annual ad valorem taxes sufficient to pay the principal of and interest on bonds for construction and equipment, for the maintenance of the College District.

For information on tax abatements and tax increment financing see [C.1.10](#).

C.1.4 (Policy) Budget

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 5-23-12

Annual Budget

The fiscal year for the College District shall begin on September 1 and end on August 31. The Board shall annually adopt a budget on or before September 1 of each year, providing authority to expend funds in accordance with state law, College District policy, and the College District's approved procedures.

Scope

This policy and Procedure C.1.4.1 apply only to the annual College District current unrestricted funds budget.

Budget Principles

The budget shall be developed to support the goals of the Board-approved strategic plan of the College District for the academic year stated in fiscal terms. The following principles shall be adhered to in developing the annual budget:

1. In preparing and passing the budget, the administration and Board shall strive to distribute funds in a manner that is aligned with the College District strategic plan to the maximum extent possible. The budget shall reflect an equitable allocation of resources among the many college and district services functions supporting the goals of the strategic plan.
2. The budget shall identify sufficient sources of funds to ensure a fiscally balanced budget.
3. The budget shall reasonably provide for contingencies to meet unforeseen demands.
4. The administration shall provide the Board with key indicators to assist the Board in its deliberations.

Budget Adjustments and Reallocations

Budget adjustments (movement of budget between accounts) and reallocations of reserve/pooled budget accounts are allowed to support operations and to facilitate implementation of the College District strategic plan.

Line Item Groups

The line item groups are:

- a. Instructional and General ("I & G"): Instruction, Academic Support, Student Services, Institutional Support, and Operation and Maintenance of Plant;
- b. Public Service;
- c. Scholarships and Exemptions; and
- d. Auxiliary Enterprises.

Budget adjustments between line item groups require prior Board approval. The following transactions are exempt from this requirement:

- a. Allocations and reallocations to and from the Chancellor's Reserve;
- b. Salary and fringe benefit transactions; and
- c. Allocations and reallocations to and from pooled accounts for specific use as approved by the Board, such as equipment and adjunct faculty salary pools.

Budget Amendments

The budget may be amended during the fiscal year. Increases or decreases to the total annual current unrestricted operating budget (budget amendments) shall be submitted to the Board for prior approval.

Savings Incentive Program

Up to 25% of "net savings" (as defined by the Vice Chancellor for Finance and Administration) may be carried forward from the prior year to the next budget year to provide a funding mechanism in each College Presidents' and Vice Chancellors' budgets for priority initiatives and to incent a culture of savings. The amount of the carryforward will be based on actual results after the audited financial statements are approved by the Board of Trustees in December. Carry-over amounts not utilized

within two years will revert to the district's fund balance. In January of each year, the Vice Chancellor for Finance and

Administration will provide a Savings Incentive Program report to the Board of Trustees.

Activities which allow for carryforward which are excluded from the calculation include:

1. Unused revenues for programs which have been identified and approved by the Board of Trustees as high cost and have special program tuition;
2. Student activity fees; and
3. Remaining balances from capital budget allocations.

The remaining 75% "net savings" will accumulate in fund balance to offset future differences in state appropriation funding levels, revenues under budget and/or other reallocations by the Board of Trustees such as increases to preventive maintenance.

Budget Balance

The target level for the current unrestricted fund balance is 15% of the annual current unrestricted funds budget.

C.1.4.1 (Procedure) Annual Operating Budget

Responsible Department: Vice Chancellor for Finance and Administration

Based on Board Policy: C.1.4 - Budget

Approved: 8-18-09

Last Amended:

Chancellor's Reserve

Each year the Chancellor shall designate an amount to be budgeted in a contingency account (the Chancellor's Reserve), to reasonably provide for unforeseen demands. The initial amount shall not exceed .25 % (1/4 of one percent) of the approved annual current unrestricted operating budget. In addition to this initial amount, during the fiscal year the Chancellor may allocate a percentage of unexpended salary residuals from vacant positions to the Chancellor's Reserve and to the colleges. The Chancellor shall have the authority to approve reallocations of the Chancellor's Reserve.

No funds shall be expended directly from this account.

Preventive Maintenance Set Aside

Funds shall be set aside annually to fund preventive maintenance projects in accordance with Procedure C.2.3.1. Unspent funds may be carried over for inclusion in the subsequent annual budget.

C.1.7 (Policy) Investments

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 9-15-09

Last Board Action: 10-22-13

General

The Board of Trustees ("Board") as fiduciary of the funds of Alamo Community College District, may direct or delegate the purchase, sale, and investment of funds under its control in investments authorized in the Public Funds Investment Act, Chapter 2256, Texas Government Code ("PFIA"), in compliance with Board-adopted investment policies, and according to the standard of care prescribed in this written policy. This Policy is intended to satisfy the requirements of the PFIA. [Texas Government Code Section 2256.005(a)]

Scope

The provisions of this policy apply to the investment of College District funds and to all funds under the control of the Board, including, without limitation:

- Operating Funds
- Debt Service Funds
- Debt Service Reserve Fund
- Construction Funds and Unexpended Plant Funds

Objectives

This investment policy emphasizes the safety of principal and liquidity, [Texas Government Code Section 2256.005 (2)] and addresses investment diversification, yield, maturity and the quality and capability of investment management. The Board intends that investments will be purchased to hold until maturity; no investments will be made for the specific purpose of speculation of changes in market interest rates.

The investment objectives of the College District are in order of priority:

1. Assure the safety of the College District's funds.
2. Maintain sufficient liquidity to provide adequate and timely operating funds.
3. Ensure the investment is marketable if the need arises to liquidate the investment.
4. Minimize risk of loss resulting from concentration of assets by diversifying investments as to maturity, instruments, and financial institutions where permitted under state law and provide for investments in authorized pooled and mutual funds.
5. Attain a market yield consistent with safety and liquidity considerations.

C.2.3 (Policy) Facilities and Grounds Management

Responsible Department: Vice Chancellor for Finance and Administration, District Institutional Advancement

Board Adoption: 8-18-09

Last Board Action: 5-14-10

Maintenance and Operations

The College District shall ensure that its facilities are safe, comfortable, and hygienic for students, faculty, employees, and the general public. Consistent maintenance standards shall be employed throughout the College District. Periodic assessments of the condition of College District facilities shall be conducted.

Preventive Maintenance

The College District administration shall prepare, budget, and execute an annual preventive maintenance program.

Funding

Funds allocated for the preventive maintenance program may be utilized only for materials, labor, tools, and equipment or contracted work directly relating to and supporting the concept of well-maintained buildings, grounds, utilities, or like items normally associated with physical plant activities. Funds shall be set aside annually to fund preventive maintenance projects. Unspent funds may be carried over for inclusion in the subsequent annual budget. The set aside amount shall be determined by the Board.

Administration

The Chancellor or designee shall develop, publish, and disseminate specific instructions and procedures necessary to implement the preventive maintenance program.

C.3.1 (Policy) Debt Management

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 5-17-11

Last Board Action: 5-21-13

General

This Policy (the "Policy") establishes conditions for the use of debt and creates procedures and policies designed to manage the Alamo Community College District's (the "College District") obligations within available resources, minimize the debt service and issuance costs, achieve the highest credit ratings, maintain full, complete, and accurate financial disclosure and reporting,

and to comply with appropriate and applicable laws of the State of Texas (the "State") and federal law.

Scope

Within the applicable laws of the State, the College District may enter into debt obligations to finance the construction or acquisition of buildings and infrastructure and other assets, maintenance of existing facilities, to purchase land and personal property, or the option to refinance or restructure existing debt. Unless recommended otherwise by the Vice Chancellor for Finance and Administration, whose recommendation must be approved by the Board of Trustees, all debt will be incurred at the College District level or through a non-profit corporation created by the College District. This Policy applies to all debt issued regardless of the purpose for which issued or the funding source for repayment. The Vice Chancellor for Finance and Administration is responsible for the debt management for the College District. Responsibility for the operational activity related to management of debt may be delegated to the Associate Vice Chancellor of Finance and Fiscal Services, the District Treasurer, or the Assistant District Treasurer.

Objectives

The objective of the Policy is to ensure prudent debt management practices that include:

- Maintain a level tax rate to minimize or avoid year to year fluctuations
- Minimize borrowing costs
- Structure the earliest possible maturity of the debt
- Preserve or enhance the District's credit ratings
- Assure full, complete, and accurate financial disclosure and reporting compliance
- Comply with State and federal laws

Functional Category Descriptions

1xxx Instruction

This category includes expenditures for all activities that are part of an institution's instruction program.

It includes salary and operating expenditures for:

- Academic, Vocational and Technical instruction (credit and non-credit courses)
- Developmental and Tutorial instruction
- Remedial
- Regular, Special, and Extension sessions
- Separately organized activities associated with instructional and training programs, such as Child Development Program.
- Expenditures for departmental research and public service that are not separately budgeted
- Expenditures of department chairpersons, in which instruction is still the primary role of the administrator
- Summer Programs for Children
- Programs for Seniors

This category excludes expenditures for academic administration when the primary assignment is administration -- for example, Academic Deans.

2xxx Public Service (Activities designed primarily to serve the general public)

This category includes funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution.

It includes salary and operating expenditures for:

- Lectures
- Seminars and Workshops
- Planetarium operations.

3xxx Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions -- instruction, research and public service.

It includes salary and operating expenditures for:

- The retention, preservation and display of educational materials, i.e., Libraries/Learning Resources, Museums and Galleries
- Academic administration, i.e. Dean's salaries and office expenses
- Technical support, i.e. Computer Services and Audio-Visual services
- Separately budgeted support for course and curriculum development, and related items
- Faculty development

4xxx Student Services

This category should include funds expended for activities that primarily contribute to students' emotional and physical well being and to their intellectual, cultural, and social development outside the context of the formal instruction program.

It includes salary and operating expenditures for:

- Admissions, Records, Registration
- Commencement
- Assessment and Testing
- Clinic
- Counseling
- Intramurals (Auxiliary Supported Expenses)
- Services to Disabled Students
- Student Activities
- Student Financial Aid Services
- Student Job Placement
- Veteran's Affairs
- Health Services
- Center for Student Information

5xxx Institutional Support

This category includes salary and operating expenditures for:

- Central executive level management and long-range planning of the entire institution – Board of Trustees activities, Chancellor, Vice Chancellor's, President's
- Business and Fiscal Operations and Support– Accounting, Bursar's Office, Fiscal Affairs, Internal Audit, Tax Assessing/Collecting
- Employee personnel and records – Human Resources / Employee Services
- Logistical activities that provide procurement, storerooms, safety, security, printing and transportation services to the institution - Procurement and Security
- Support services for faculty and staff that do not operate as auxiliary enterprises - Faculty Senate, Staff Council, Health/Wellness, Hospitality, Staff Training
- Activities concerned with community and alumni relations, including development and fund raising – Community and Public Relations/Information, Development
- Administrative data processing
- Information Technology(IT) departments
- Space Management, Records Management
- Communications, Legal/Audit Fees, Planning and Research
- Bad debt related to tuition and fee revenue

6xxx Operations and Maintenance of Plant

This category should include all expenditures of current funds for the operation and maintenance of physical plant, net of amounts charged to auxiliary enterprises, hospitals and independent operations.

It includes salary and operating expenditures for:

- Building/Grounds Maintenance
- Custodial Services
- Preventive Maintenance
- Utilities
- Support – Contract Administration, Project Management

7xxx Scholarships and Fellowships

This category includes expenditures for scholarships and fellowships from restricted and unrestricted funds in grants to students either from selection by the institution or from an entitlement program. If the institution does not select the recipient of the award and is only custodian of the funds, as with ROTC scholarships, the funds should be reported in the Agency Fund group.

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

Recipients of grants are not required to perform service to the institution as consideration of the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered.

8xxx Auxiliary Enterprises

This category includes all expenditures relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and institutional support.

It includes salary and operating expenditures for:

- Child Care Center
- Food Service
- Natatorium Operation

Tuition and Fee History

ALAMO COMMUNITY COLLEGE DISTRICT 20 YEAR TUITION AND FEE SCHEDULE SUMMARY By Fall Semester

| | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|-----------------------------|------|------|------|------|------|---------|---------|-------|-------|-------|-------|-------|-------|-------|---------|--------|-------|-------|-------|-------|
| Tuition per Sem Hour | | | | | | | | | | | | | | | | | | | | |
| In District | \$23 | \$24 | \$24 | \$24 | \$24 | \$30 | \$30 | \$33 | \$35 | \$38 | \$40 | \$42 | \$44 | \$51 | \$53.5 | \$53.5 | \$56 | \$70 | \$70 | \$70 |
| Out-of-Dist | \$44 | \$46 | \$46 | \$46 | \$46 | \$55.5 | \$55.5 | \$59 | \$70 | \$76 | \$80 | \$84 | \$88 | \$95 | \$103.5 | \$107 | \$112 | \$185 | \$185 | \$185 |
| Non-Resident | \$88 | \$92 | \$92 | \$92 | \$92 | \$108.5 | \$108.5 | \$119 | \$140 | \$152 | \$160 | \$168 | \$176 | \$183 | \$203 | \$214 | \$224 | \$358 | \$358 | \$358 |
| General Fee | | | | | | | | | | | | | | | | | | | | |
| In District | | | | | | | | | | | | | | | | | | | | |
| 1 - 6 HRS | \$40 | \$40 | \$40 | \$60 | \$60 | \$80 | \$80 | \$80 | \$80 | \$100 | \$105 | \$110 | \$116 | \$116 | \$122 | \$122 | \$130 | | | |
| 7+ HRS | \$45 | \$45 | \$45 | \$65 | \$65 | \$85 | \$85 | \$85 | \$85 | \$105 | \$110 | \$115 | \$121 | \$121 | \$127 | \$127 | \$135 | | | |
| Out-of-District | | | | | | | | | | | | | | | | | | | | |
| 1 - 6 HRS | \$40 | \$40 | \$40 | \$60 | \$60 | \$80 | \$80 | \$80 | \$80 | \$100 | \$105 | \$110 | \$116 | \$116 | \$122 | \$122 | \$130 | | | |
| 7+ HRS | \$45 | \$45 | \$45 | \$65 | \$65 | \$85 | \$85 | \$85 | \$85 | \$105 | \$110 | \$115 | \$121 | \$121 | \$127 | \$127 | \$135 | | | |
| Non-Resident | | | | | | | | | | | | | | | | | | | | |
| 1 - 6 HRS | \$40 | \$40 | \$40 | \$60 | \$60 | \$80 | \$80 | \$80 | \$80 | \$100 | \$105 | \$110 | \$116 | \$116 | \$122 | \$122 | \$130 | | | |
| 7+ HRS | \$45 | \$45 | \$45 | \$65 | \$65 | \$85 | \$85 | \$85 | \$85 | \$105 | \$110 | \$115 | \$121 | \$121 | \$127 | \$127 | \$135 | | | |
| Registration Fee | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$11 | \$12 | \$13 | | | | | | | |
| Student Insurance | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | | | | | | | |
| Library Upgrade Fee | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$11 | \$12 | \$13 | | | | | | | |

* Per Semester Hour

FY2013 - Folding the general fee into tuition; Tuition calculations are based on general fee per semester hour, assuming 12 semester hour workload added to the tuition rate.

Enrollment Reports

| Annual Unduplicated Headcount (Includes Credit and Non-Credit Students) | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 |
| San Antonio College | 35,587 | 36,018 | 38,175 | 40,122 | 42,108 | 43,566 | 40,168 |
| St. Philips College | 16,013 | 16,294 | 17,165 | 18,661 | 19,685 | 20,379 | 20,591 |
| Palo Alto College | 12,701 | 15,560 | 14,443 | 14,733 | 16,430 | 18,320 | 18,851 |
| Northwest Vista College | 15,113 | 16,302 | 19,094 | 22,518 | 23,724 | 25,292 | 25,262 |
| Northeast Lakeview College | * | 449 | 1,011 | 1,551 | 3,816 | 3,031 | 3,387 |
| Alamo Colleges (Unduplicated Count) | 76,619 | 81,216 | 86,099 | 93,218 | 90,979 | 88,968 | 83,027 |
| Very Large Texas Community Colleges (Unduplicated Count) | 704,342 | 736,820 | 791,603 | 890,373 | 929,588 | 936,647 | 935,334 |
| Texas Community Colleges System (Unduplicated Count) | 1,146,439 | 1,186,375 | 1,252,987 | 1,379,042 | 1,427,690 | 1,416,358 | 1,393,867 |
| | | | | | | | |
| | | | | | | | |
| Annual Semester Credit Hours (SCH) | | | | | | | |
| | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 |
| San Antonio College | 440,478 | 442,200 | 459,318 | 515,922 | 493,465 | 499,947 | 453,723 |
| St. Philips College | 208,012 | 205,860 | 210,234 | 231,397 | 204,349 | 194,476 | 178,752 |
| Palo Alto College | 157,694 | 156,547 | 158,843 | 171,425 | 166,967 | 166,851 | 150,905 |
| Northwest Vista College | 193,397 | 207,810 | 240,456 | 293,105 | 295,192 | 300,348 | 289,868 |
| Northeast Lakeview College | * | 3,886 | 8,938 | 10,829 | 16,168 | 11,709 | 10,709 |
| Alamo Colleges (Unduplicated Count) | 999,581 | 1,016,303 | 1,077,789 | 1,222,678 | 1,176,141 | 1,173,331 | 1,083,957 |
| Very Large Texas Community Colleges (Unduplicated Count) | 6,824,567 | 7,073,472 | 7,610,826 | 8,791,800 | 9,225,203 | 9,156,744 | 8,962,506 |
| Texas Community Colleges System (Unduplicated Count) | 11,239,108 | 11,543,250 | 12,293,123 | 14,099,983 | 14,737,968 | 14,466,032 | 13,986,839 |
| Source: THECB Accountability System | | | | | | | |
| * Not Available | | | | | | | |

Principal Employers in Bexar County

Principal Employers Greater than 5,000 Employees

| Largest Employers Employer | 2010 (1) | | 2011 (2) | | 2012 (3) | | 2013 (4) | | 2014 (5) | |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | Number of | % of | Number of | % of | Number of | % of | Number of | % of | Number of | % of |
| Lackland AFB | 28,100 | 3.1% | 37,097 | 4.0% | 37,097 | 4.0% | 37,097 | 3.9% | 37,097 | 3.8% |
| Fort Sam Houston - US Army | 30,793 | 3.4% | 32,000 | 3.4% | 32,000 | 3.5% | 32,000 | 3.3% | 32,000 | 3.2% |
| HEB Food Stores | 14,588 | 1.6% | 14,588 | 1.6% | 14,588 | 1.6% | 20,000 | 2.1% | 20,000 | 2.0% |
| USAA | 14,852 | 1.6% | 14,832 | 1.6% | 15,000 | 1.6% | 17,000 | 1.8% | 16,000 | 1.6% |
| Northside ISD | 12,597 | 1.4% | 13,300 | 1.4% | 12,751 | 1.4% | 12,751 | 1.3% | 12,751 | 1.3% |
| Randolph AFB | 10,700 | 1.2% | 11,068 | 1.2% | 11,068 | 1.2% | 11,068 | 1.2% | 11,068 | 1.1% |
| Northeast ISD | 10,223 | 1.1% | 10,522 | 1.1% | 10,522 | 1.1% | 10,522 | 1.1% | 10,052 | 1.0% |
| City of San Antonio | 9,000 | 1.0% | 9,145 | 0.9% | 9,145 | 0.9% | 11,731 | 1.2% | 9,145 | 0.9% |
| Methodist Healthcare System | 7,013 | 0.8% | 7,500 | 0.8% | 7,747 | 0.8% | 8,000 | 0.8% | 8,118 | 0.8% |
| Baptist Health System (a) | n/a | | n/a | | 6,216 | 0.6% | 7,205 | 0.8% | 7,205 | 0.7% |
| San Antonio ISD | 7,581 | 0.8% | 7,581 | 0.8% | 7,000 | 0.8% | 7,374 | 0.8% | 7,000 | 0.7% |
| JP Morgan Chase (a) | n/a | | n/a | | 5,000 | 0.5% | 5,000 | 0.5% | 5,200 | 0.5% |
| Wells Fargo (a) | n/a | | n/a | | 5,153 | 0.5% | 6,500 | 0.7% | 5,153 | 0.5% |
| Total Employment | 145,447 | 16.0% | 157,633 | 16.8% | 173,287 | 18.6% | 186,248 | 19.4% | 180,789 | 18.3% |

(1) Source: San Antonio Economic Development Foundation Website 8/10/2010 <http://www.sanantonioedf.com/business-profile/major-employers>

(2) Source: San Antonio Economic Development Foundation Website 9/7/2011 <http://www.sanantonioedf.com/business-profile/major-employers>

(3) Source: San Antonio Economic Development Foundation Website 10/29/2012 <http://www.sanantonioedf.com/business-profile/major-employers>; and

(3-a) and the San Antonio Business Journal http://www.bizjournals.com/sanantonio/news/2012/07/05/san-antonios-largest-private-sector.html?s=image_gallery

(4) Source: San Antonio Economic Development Foundation Website 10/07/2013 <http://www.sanantonioedf.com/business-profile/major-employers>

(4-a) and the San Antonio Business Journal <http://www.bizjournals.com/sanantonio/blog/2013/05/san-antonios-largest-private-sector.html>

(5) Source: San Antonio Economic Development Foundation Website 09/09/2014 <http://www.sanantonioedf.com/business-profile/major-employers>

FY15 Budget-Related Board Minute Orders/Approved Minutes

Minute Orders are on following pages. All minute orders were approved as written.

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Discussion and Possible Action on Fiscal Year 2014 – 2015 All Funds Budget

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on August 12, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 19, 2014.

MINUTE ORDER

“The Board of Trustees hereby approves the Fiscal Year 2014-15 total budget with projected revenues of \$422,693,905; restricted and plant fund balance commitment of \$16,200,997; operating fund balance commitment of \$10,994,924; and expenses of \$(449,889,826) (Exhibit I).”

PURPOSE

Approval of the fiscal year 2014 – 2015 total budget including all restricted accounts and operating budgets for San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, Northeast Lakeview College and district-wide support operations.

BACKGROUND

The Operating budget was approved by the Board of Trustees on July 29, 2014 to enable planning for the next academic year by the five colleges. This submission is for approval of the updated Total Budget including: a) Restricted and Plant fund budgets and b) related fund balance transfers. In December, Exhibit I will be amended for adjustments to the beginning fund balance to match the audited August 31, 2014 financial statements.

IMPLICATIONS

Financial: Fiscal Year 2014-15 Total Budget: Revenues of \$422,693,905, Expenses of \$(449,889,826), Restricted and Plant Fund Commitment of \$16,200,997, Operating Fund Balance transfer of \$10,994,924, resulting in a variance of \$-0-

Strategic Objective: Objective I, II and III: Student Success, Leadership and Performance Excellence

Employee Services: N/A

ATTACHMENTS: All Funds Budget Report (Exhibit I); July 29, 2014 approved Operating Budget (Exhibit II); All Funds Budget Report by Location (Exhibit III)

Pamela K Ansboury
Digitally signed by Pamela K Ansboury
 DN: cn=Pamela K Ansboury, o=Alamo Colleges, ou=Finance and Fiscal Services, email=pansboury@alamo.edu, c=US
 Date: 2014.08.07 16:11:45 -0500

Pamela K. Ansboury, CPA, M. Ed Date
 Associate Vice Chancellor of Finance and
 Fiscal Services

Diane Snyder
Digitally signed by Diane Snyder
 DN: cn=Diane Snyder, o=VCF&A, ou=Alamo Colleges, email=edsnyder12@alamo.edu, c=US
 Date: 2014.08.07 16:16:06 -0500

Diane E. Snyder, CPA Date
 Vice Chancellor for Finance and
 Administration

Dr. Bruce H. Leslie Date
 Chancellor



ALAMO COLLEGES
FY 2014 - 2015 ALL FUNDS BUDGET REPORT
 Exhibit I

| | Proposed Budget 2014 - 2015 | | Total |
|--------------------------------------|-----------------------------|---------------------------|---------------------------|
| | Unrestricted | Restricted | |
| REVENUES | | | |
| Instruction and General | 300,215,887 | 15,515,628 | 315,731,515 |
| Public Service | 300,040 | - | 300,040 |
| Scholarships and Fellowships | - | 54,739,001 | 54,739,001 |
| Auxiliary Enterprises | 4,648,000 | - | 4,648,000 |
| Student Activity Fee | 953,096 | - | 953,096 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>306,117,023</u> | <u>70,254,629</u> | <u>376,371,652</u> |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | - | 46,322,253 | 46,322,253 |
| Subtotal Plant Funds | <u>-</u> | <u>46,322,253</u> | <u>46,322,253</u> |
| TOTAL REVENUES | <u>306,117,023</u> | <u>116,576,882</u> | <u>422,693,905</u> |
| BEGINNING FUND BALANCES | | | |
| Instruction and General | 70,437,003 | 1,130,087 | 71,567,090 |
| Public Service | - | - | - |
| Scholarships and Fellowships | - | 10,064,489 | 10,064,489 |
| Auxiliary Enterprises | 5,897,271 | - | 5,897,271 |
| Student Activity Fee | 507,260 | - | 507,260 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>76,841,534</u> | <u>11,194,576</u> | <u>88,036,110</u> |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 6,434,159 | 6,434,159 |
| Subtotal Plant Funds | <u>-</u> | <u>22,635,156</u> | <u>22,635,156</u> |
| TOTAL BEGINNING FUND BALANCES | <u>76,841,534</u> | <u>33,829,732</u> | <u>110,671,266</u> |
| TOTAL AVAILABLE | | | |
| Instruction and General | 370,652,890 | 16,645,715 | 387,298,605 |
| Public Service | 300,040 | - | 300,040 |
| Scholarships and Fellowships | - | 64,803,490 | 64,803,490 |
| Auxiliary Enterprises | 10,545,271 | - | 10,545,271 |
| Student Activity Fee | 1,460,356 | - | 1,460,356 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>382,958,557</u> | <u>81,449,205</u> | <u>464,407,762</u> |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 52,756,412 | 52,756,412 |
| Subtotal Plant Funds | <u>-</u> | <u>68,957,409</u> | <u>68,957,409</u> |
| TOTAL AVAILABLE | <u>382,958,557</u> | <u>150,406,614</u> | <u>533,365,171</u> |

TOTAL AVAILABLE = Current Funds + Plant Funds

Note: Beg. fund balance includes Board mandated 15% (Report does not include endowment: 50, 60, loan funds: 41, 45, investment in plant fund 97, or agency funds: 31, 35; Include operating,

Unspent bond proceeds from prior year are included as part of beginning capital outlay fund balances.

ALAMO COLLEGES
FY 2014 - 2015 ALL FUNDS BUDGET REPORT

Exhibit I

| | Proposed Budget 2014 - 2015 | | Total |
|--|-----------------------------|----------------------------|----------------------------|
| | Unrestricted | Restricted | |
| EXPENDITURES | | | |
| Instruction and General | 300,353,490 | 15,515,628 | 315,869,118 |
| Public Service | 510,411 | - | 510,411 |
| Scholarships and Fellowships | - | 59,990,425 | 59,990,425 |
| Auxiliary Enterprises | 1,574,906 | - | 1,574,906 |
| Student Activity Fee | 953,096 | - | 953,096 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>303,391,903</u> | <u>75,506,053</u> | <u>378,897,956</u> |
| Capital Outlay | - | 4,397,204 | 4,397,204 |
| Renewals & Replacements | - | - | - |
| Building | - | 7,960,722 | 7,960,722 |
| Furniture & Equipment | - | 3,843,071 | 3,843,071 |
| Debt Services | - | 54,790,873 | 54,790,873 |
| Subtotal Plant Funds | <u>-</u> | <u>70,991,870</u> | <u>70,991,870</u> |
| TOTAL EXPENDITURES | <u>303,391,903</u> | <u>146,497,923</u> | <u>449,889,826</u> |
| TRANSFERS (IN) OUT | | | |
| Instruction and General | - | - | - |
| Public Service | - | - | - |
| Scholarships and Fellowships | 5,251,424 | (5,251,424) | - |
| Auxiliary Enterprises | - | - | - |
| Student Activity Fee | - | - | - |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>5,251,424</u> | <u>(5,251,424)</u> | <u>-</u> |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | 8,468,620 | (8,468,620) | - |
| Subtotal Plant Funds | <u>8,468,620</u> | <u>(8,468,620)</u> | <u>-</u> |
| NET TRANSFERS | <u>13,720,044</u> | <u>(13,720,044)</u> | <u>-</u> |
| TOTAL EXPENSE AND TRANSFERS | <u>317,111,947</u> | <u>132,777,879</u> | <u>449,889,826</u> |
| ENDING FUND BALANCES | | | |
| Instruction and General | 70,299,400 | 1,130,087 | 71,429,487 |
| Public Service | (210,371) | - | (210,371) |
| Scholarships and Fellowships | (5,251,424) | 10,064,489 | 4,813,065 |
| Auxiliary Enterprises | 8,970,365 | - | 8,970,365 |
| Student Activity Fee | 507,260 | - | 507,260 |
| Other (Use of Fund Balance) | - | - | - |
| Subtotal Current Funds | <u>74,315,230</u> | <u>11,194,576</u> | <u>85,509,806</u> |
| Capital Outlay | - | - | - |
| Renewals & Replacements | - | - | - |
| Building | - | - | - |
| Furniture & Equipment | - | - | - |
| Debt Services | (8,468,620) | 6,434,159 | (2,034,461) |
| Subtotal Plant Funds | <u>(8,468,620)</u> | <u>6,434,159</u> | <u>(2,034,461)</u> |
| TOTAL ENDING FUND BALANCES | <u>65,846,610</u> | <u>17,628,735</u> | <u>83,475,345</u> |
| TOTAL EXP, TRANSF & BAL | 382,958,557 | 150,406,614 | 533,365,171 |
| TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES | | | |
| Change in Fund Balance | <u>(10,994,924)</u> | <u>(16,200,997)</u> | <u>(27,195,921)</u> |

ALAMO COLLEGES
Three Year General Operating Budget Comparison: FY13, FY14, & FY15

| DESCRIPTION | FY13 APPROVED* | FY14 APPROVED | FY15 PROPOSED | INC/(DEC) FY15 vs. FY14 |
|--|----------------------|----------------------|----------------------|----------------------------|
| REVENUES | | | | |
| STATE APPROPRIATIONS | \$63,236,943 | \$63,440,459 | \$63,440,459 | \$0 |
| State Paid Benefits | \$11,772,695 | \$14,006,655 | \$14,800,000 | \$793,345 |
| <u>TUITION AND FEES:</u> | | | | |
| Tuition | \$99,508,899 | \$94,071,132 | \$90,647,362 | (\$3,423,770) |
| Pledged Tuition | \$24,627,908 | \$23,069,945 | \$21,417,639 | (\$1,652,306) |
| Exemptions | (\$15,829,878) | (\$16,409,435) | (\$18,166,013) | (\$1,756,578) |
| Fees | \$5,441,657 | \$5,481,639 | \$5,973,350 | \$491,711 |
| TAXES | \$103,117,155 | \$108,605,044 | \$118,201,546 | \$9,596,502 |
| CONTRACTS & INDIRECT COSTS | \$615,000 | \$615,000 | \$615,000 | \$0 |
| INVESTMENT INTEREST INCOME | \$400,000 | \$400,000 | \$400,000 | \$0 |
| OTHER INCOME | \$4,206,774 | \$5,404,939 | \$4,139,680 | (\$1,265,259) |
| TOTAL EDUCATIONAL & GENERAL REVENUE | \$297,097,152 | \$298,685,378 | \$301,469,023 | \$2,783,645 |
| AUXILIARY ENTERPRISES | \$4,441,200 | \$4,350,720 | \$4,648,000 | \$297,280 |
| TOTAL GENERAL OPERATING REVENUES | \$301,538,352 | \$303,036,098 | \$306,117,023 | \$3,080,925 |

| FUND BALANCE COMMITMENTS: | | | | |
|----------------------------------|----------------------|----------------------|----------------------|--------------------|
| General Operations | \$3,573,942 | \$12,369,091 | \$10,994,924 | (1,374,167) |
| TOTAL FUNDS AVAILABLE | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

| EXPENDITURES | | | | |
|---|----------------------|----------------------|----------------------|--------------------|
| <u>EDUCATIONAL AND GENERAL:</u> | | | | |
| INSTRUCTION | \$125,196,149 | \$119,388,347 | \$116,905,833 | (\$2,482,514) |
| PUBLIC SERVICE | \$312,546 | \$275,982 | \$510,411 | \$234,429 |
| ACADEMIC SUPPORT | \$24,022,057 | \$21,843,218 | \$25,465,043 | \$3,621,825 |
| STUDENT SERVICES | \$30,650,737 | \$31,024,337 | \$38,810,404 | \$7,786,067 |
| INSTITUTIONAL SUPPORT | \$70,369,857 | \$85,669,825 | \$75,444,915 | (\$10,224,910) |
| OPERATION and MAINTENANCE of PLANT | \$36,614,608 | \$37,886,281 | \$40,531,657 | \$2,645,376 |
| SCHOLARSHIPS/EXEMPTIONS | \$757,003 | \$827,675 | \$797,734 | (\$29,941) |
| TOTAL EDUCATIONAL and GENERAL EXPENDITURES | \$287,922,957 | \$296,915,665 | \$298,465,997 | \$1,550,332 |
| AUXILIARY ENTERPRISE EXPENDITURES | \$1,549,476 | \$1,465,284 | \$1,574,906 | \$109,622 |
| <u>MANDATORY TRANSFERS FOR:</u> | | | | |
| TEXAS PUBLIC EDUC GRANTS | \$4,600,000 | \$5,668,553 | \$5,251,424 | (\$417,129) |
| REVENUE BOND DEBT SERVICE | \$7,688,861 | \$7,502,545 | \$7,064,031 | (\$438,514) |
| CAPITAL BUDGET | \$3,300,000 | \$3,300,000 | \$3,300,000 | \$0 |
| <u>NON-MANDATORY TRANSFERS FOR:</u> | | | | |
| NON-MANDATORY TRANSFER - OTHER | | \$502,142 | \$1,404,589 | \$902,447 |
| NATORIUM MAJOR REPAIR FUND | \$51,000 | \$51,000 | \$51,000 | \$0 |
| TOTAL UNRESTRICTED CURRENT FUND | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

* Note: Restated to include State paid benefits

A) Increased \$0.4M based on receipt of 7/24/2014 Bexar County Appraisal Districts' Certified Appraisal Roll

B) Increased by \$1.2M for impacts of 7/24/2014 adjustments for tax revenue and advisor costs

C) FY15 Variance due to (\$ in millions):

| | |
|--|--------------|
| True up to FY14 Actual Enrollment | (9.0) |
| Retirement impact | (0.9) |
| Growth (New Program, ECHS and Non Formula) | 2.7 |
| Other Investment - Instruction | 4.7 |
| | <u>(2.5)</u> |

D) Increased by \$2.8M for cost of advisors

E) Includes \$2M increase to Preventive Maintenance

FY 2014 - 2015 ALL FUNDS BUDGET SUMMARY BY LOCATION
Exhibit III

| | <u>SAC</u> | <u>SPC</u> | <u>PAC</u> | <u>NVC</u> | <u>NLC</u> | <u>TOTAL</u> |
|-----------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Workload Allocation | \$67,603,281 | \$39,786,999 | \$27,132,237 | \$40,153,912 | \$16,564,451 | \$191,240,880 |
| Direct DSO Support | \$11,522,602 | \$8,085,024 | \$6,611,720 | \$5,289,103 | \$4,006,774 | \$35,515,224 |
| Indirect DSO Support | \$20,975,869 | \$12,706,973 | \$8,956,871 | \$12,062,226 | \$5,460,350 | \$60,162,288 |
| General Institutional Expense | \$10,534,103 | \$6,374,967 | \$4,493,577 | \$6,051,504 | \$2,739,405 | \$30,193,555 |
| Approved Operating Budget | \$110,635,855 | \$66,953,963 | \$47,194,405 | \$63,556,744 | \$28,770,980 | \$317,111,947 |
| College Restricted Expense Budget | \$37,835,138 | \$23,460,931 | \$19,258,080 | \$26,692,963 | \$10,138,248 | \$117,385,360 |
| DSO Restricted Expense | \$4,961,250 | \$3,076,387 | \$2,525,275 | \$3,500,197 | \$1,329,409 | \$15,392,519 |
| Restricted Budget | \$42,796,388 | \$26,537,318 | \$21,783,355 | \$30,193,160 | \$11,467,657 | \$132,777,879 |
| TOTAL ALL FUNDS BUDGET | \$153,432,242 | \$93,491,281 | \$68,977,760 | \$93,749,905 | \$40,238,638 | \$449,889,826 |

Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2014-2015

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on August 12, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 19, 2014.

MINUTE ORDER

“The Board of Trustees hereby approves, orders and adopts a maintenance and operations (M&O) tax rate of \$0.106400 and a debt levy tax rate of \$0.042750, for a combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2013/14, which is greater than the ‘combined effective tax rate’ of \$0.143874/\$100 of assessed valuation but less than the roll-back rate of \$0.151651/\$100 of assessed valuation. The Vice Chancellor for Finance and Administration is hereby authorized and directed to provide the public notices and to arrange the public hearings as required by the Texas Property Tax Code with respect to the proposed tax rate increase. Following such notice and hearings, the Board of Trustees shall deliberate and vote on the final tax rate increase, within the applicable time frame set out in the Texas Property Tax Code.”

PURPOSE

The Alamo Colleges strive to make higher education readily affordable to its citizens, with a goal to make every effort to keep its tax rates as low as possible.

It is recommended that the Board reallocate \$0.002/\$100 from the debt tax rate to the M&O rate, leaving rates for Fiscal Year 2014-15 at the same level as the previous year. As a consequence of the increase in taxable assessed value, this proposed combined tax rate, although constant from last year, is higher than the calculated effective tax rate; there is a resultant requirement for public notice and public hearings prior to final approval of the tax rate.

BACKGROUND

The reallocation of \$0.002/\$100 between the M&O and debt rates will provide additional funds for preventive maintenance while maintaining sufficient tax proceeds for debt service. The combined tax rate is unchanged at \$0.149150/\$100. Even though the combined tax rate is stable, because of the increase in property values, the calculated effective rate is now lower than current rate, requiring notices and hearings. The recommended M&O tax rate of \$0.106400/\$100 of assessed valuation, which results in estimated operating tax revenues of \$118.2 million is higher than the current year calculated effective tax rate of \$0.100704/\$100 of assessed valuation. The debt rate of \$0.042750/\$100 will raise the revenue needed for FY 2014-2015 debt service payments and other actions per the approved 2015 Debt Management Plan. The combined tax rate of \$0.149150/\$100 is higher than the combined effective tax rate of \$0.143874/\$100, but lower than the combined roll-back rate of \$0.151651/\$100. Two public notices and two public hearings are required prior to final approval of the tax rate when the proposed tax rate is greater than either the rollback tax rate or the effective tax rate (whichever is lower).

IMPLICATIONS

Financial: Provide tax revenues required to support Alamo Colleges' operations and fund annual payments on Bond Debt

Strategic Objective: Goal III Performance Excellence

Human Resources: N/A

- Attachments: Exhibit A: 2014 Property Tax Rates
Exhibit B: 2014 Tax Planning Calendar (FY 15)
Exhibit C: Draft Notice of Public Hearing on Tax Increase
Exhibit D: Draft Notice of Tax Revenue Increase

Digitally signed by Pamela K Ansboury
DN: cn=Pamela K Ansboury, o=Alamo Colleges,
ou=Finance and Fiscal Services,
email=pansboury@alamo.edu, c=US
Date: 2014.08.07 16:12:16 -05'00'
Pamela K Ansboury

Pamela K. Ansboury, CPA, M. Ed Date
Associate Vice Chancellor of Finance
and Fiscal Services

Digitally signed by Diane Snyder
DN: cn=Diane Snyder, o=VCFA, ou=Alamo
Colleges, email=dsnyder12@alamo.edu, c=US
Date: 2014.08.07 15:51:53 -05'00'
Diane Snyder

Diane E. Snyder Date
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie Date
Chancellor



2014 Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

This notice concerns the 2014 property tax rates for ALAMO COMMUNITY COLLEGE DISTRICT. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|--|-------------------|
| Last year's tax rate: | |
| Last year's operating taxes | \$101,715,109 |
| Last year's debt taxes | \$43,599,149 |
| Last year's total taxes | \$145,314,258 |
| Last year's tax base | \$97,428,265,505 |
| Last year's total tax rate | \$0.149150/\$100 |
| This year's effective tax rate: | |
| Last year's adjusted taxes (after subtracting taxes on lost property) | \$144,640,762 |
| - This year's adjusted tax base (after subtracting value of new property) | \$100,532,244,142 |
| = This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.) | \$0.143874/\$100 |
| This year's rollback tax rate: | |
| Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures) | \$101,240,111 |
| - This year's adjusted tax base | \$100,532,244,142 |
| = This year's effective operating rate | \$0.100704/\$100 |
| + 1.05= this year's maximum operating rate | \$0.105760/\$100 |
| + This year's debt rate | \$0.042891/\$100 |
| = This year's total rollback rate | \$0.151651/\$100 |

Statement of Increase/Decrease

If ALAMO COMMUNITY COLLEGE DISTRICT adopts a 2014 tax rate equal to the effective tax rate of \$0.143874 per \$100 of value, taxes would increase compared to 2013 taxes by \$3,215,956.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

| Type of Property Tax Fund | Balance |
|---------------------------|------------|
| Maintenance & Operations | 79,087,000 |
| Interest & Sinking | 3,970,700 |

Schedule B - 2014 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt | Principal or Contract Payments to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|-----------------------|---|---|--------------------------|---------------|
| Limited Tax Series | 9,500,000 | 17,420,310 | 0 | 26,920,310 |
| Maintenance Tax Notes | 14,310,000 | 5,091,943 | 0 | 19,401,943 |

| | |
|--|--------------|
| Total required for 2014 debt service | \$46,322,253 |
| - Amount (if any) paid from Schedule A | \$0 |
| - Amount (if any) paid from other resources | \$0 |
| - Excess collections last year | \$2,321,118 |
| = Total to be paid from taxes in 2014 | \$44,001,135 |
| + Amount added in anticipation that the unit will collect only 99.37% of its taxes in 2014 | \$278,965 |
| = Total debt levy | \$44,280,100 |

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 233 N. Pecos-La Trinidad, San Antonio, TX 78207.

Name of person preparing this notice: Albert Uresti, MPA, FCC
 Title: Bexar County Tax Assessor-Collector
 Date Prepared: 08/01/2014

2014 Tax Planning Calendar

| Date | | Activity |
|--------------------|---------------------|--|
| April 1- May 1 | | Notices of appraised value by sent by Chief Appraiser |
| Tuesday | Apr 30 | Chief Appraiser prepares and certifies to the Tax Assessor a preliminary estimate |
| Wednesday | July 2 | Alamo submits required information to Tax Assessor-Collector, include estimated debt service |
| Tuesday | July 15 | FY15 Budget presented at ABF meeting to include preliminary Tax revenue projections |
| Monday | July 21 | Appraisal District certifies roll |
| Monday | July 21 | 2014 Certified Rolls available to taxing entities; begin calculation of Effective and Rollback Rates |
| Friday | Aug 1 | |
| Monday | Aug 4 | Alamo reviews and confirms Effective and Rollback Tax Rate calculations |
| Friday | Aug 8 | Notice of Effective and Rollback Tax Rates published in Express News |
| Sunday tentative | Aug 10 | Notice of Effective and Rollback Tax Rates published in La Prensa |
| Tuesday | Aug 12 | Audit, Budget, Finance meeting to review tax rate and make recommendations to Board |
| Tuesday | Aug 19 | Alamo Board meeting to discuss tax rate. Adopt or if proposed tax rate will exceed the Rollback Rate or the Effective Rate (whichever is lower), take record vote to place on future meeting as an action item, specifying the rate, and schedule 2 public hearings |
| Thursday | Aug 21 | "Notice of Public Hearing on Tax Increase" is the first quarter-page notice in newspaper and on TV (if free) and web site, published at least 7 days before public hearings. |
| | | 72-hour notice for meeting (open meetings notice) |
| Thursday Friday | Aug 29 to Sept 5 | TBD- Optional Days for first public hearing – Requires quorum of the Board (not weekend or holiday) |
| Monday | Sept 1 | Labor Day Holiday |
| | | 72-hour notice for meeting (open meetings notice) |
| Tuesday | Sept 9 | Audit, Budget Finance meeting. Second public hearing – Requires quorum of the Board. May not be earlier than 3 days after first public hearing; schedule and announce meeting to adopt tax rate 3-14 days from this date. |
| Thursday | Sept 11 | "Notice of Tax Revenue Increase" published before meeting to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV (if free) and web site. |
| Tuesday | Sept 16 | Regular Board Meeting to include adoption of tax rate. Meeting must be 3-14 days after second public hearing. |

Note: By law, a taxing unit must adopts its tax rate by 60 days after the taxing unit receives the appraisal roll (September 19, 2014) or September 30, whichever date is later.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

The Alamo Community College District will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by _____ percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Tax Code Chapter 26). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on (date and time) at (George E. Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX).

The second public hearing will be held on (date and time) at (George E. Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX).

The members of the governing body voted on the proposal to consider the tax increase as follows:

- FOR:
- AGAINST:
- PRESENT and not voting:
- ABSENT:

The average taxable value of a residence homestead in Bexar County last year was \$ (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$ (preceding year's adopted tax rate) per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

The average taxable value of a residence homestead in Bexar County this year is \$ (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$ _____ per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

If the governing body adopts the proposed tax rate of \$ _____ per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ (tax on the average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

Members of the public are encouraged to attend the hearings and express their views.

NOTICE OF TAX REVENUE INCREASE

The Alamo Community College District conducted public hearings on (date of first hearing) and (date of second hearing) on a proposal to increase the total tax revenues of the Alamo Community College District from properties on the tax roll in the preceding year by (percentage by which proposed tax rate exceeds lower of rollback rate or effective tax rate calculated under this chapter) percent.

The total tax revenue proposed to be raised last year at last year's tax rate of (insert tax rate for the preceding year)

for each \$100 of taxable value was _____.
 (insert total amount of taxes
 imposed for the preceding year)

The total tax revenue proposed to be raised this year at the proposed tax rate of (insert proposed tax rate) for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is (insert amount computed by multiplying proposed tax rate by the difference between current total value and new property value.)

The total tax revenue proposed to be raised this year at the proposed tax rate of (insert proposed tax rate) for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is (insert amount computed by multiplying proposed tax rate by current total value.)

The Board of Trustees of Alamo Community College District is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on (date of meeting) at George E. Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX at (time of meeting).

Discussion and Possible Action on Fiscal Year 2014-2015 Operating Budget

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on July 15, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on July 29, 2014.

MINUTE ORDER

“The Board of Trustees hereby approves a Fiscal Year 2014-2015 Educational and General (E&G) Operating Expense Budget of \$298,465,997; Auxiliary Enterprise Budget of \$1,574,906; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$12,315,455; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,404,589; and Capital Expense Budget of \$3,300,000 for Total Operating Expense Budget of \$317,111,947 based on revenues of \$306,117,023 and operating fund balance commitment of \$10,994,924, including Tax Revenues based on receipt of Bexar County Appraisal Districts’ Certified Appraisal Roll.”

PURPOSE

Approval of the Fiscal Year 2014-2015 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the Fall 2014 semester. As in previous years, this update is to adjust for: a) estimated tax revenues after the Bexar County Appraisal Districts’ Certified Appraisal Roll have been received and b) the addition of advisor costs net of the retirement savings, with the difference taken from Fund Balance. **In August 2014, we will submit for approval the Total Budget including: a) Restricted and Plant fund budgets and b) fund balance transfer updates as required.**

BACKGROUND

For the seventh year, a workload-driven Educational and General budgeting model was used; a performance-based budgeting model to financially support the realization of the Alamo Colleges’ Vision and Mission.

The FY15 budget has been built with the following assumptions:

- Flat enrollment, except for increases in new programs and early college high schools (growth will be funded in December based on Fall results)
- No increase in tuition and fees
- No change in state appropriations
- No increase in tax rate
- Increased tax revenues from an estimated 6.7% growth in assessed valuations and the reallocation of some tax rate from debt to M&O per the Board Approved FY 15 Debt Management Plan.
- Continued investments in student success including Faculty development funded by an estimated \$900,000 roll-over of budget from FY 14 plus additional \$1.1M to support advising and other specifically identified student success initiatives.
- Continued investments in our employees including a recommended compensation adjustment effective 1/1/2015 totaling \$3.3M based on the update of the faculty salary plan to “threeness among our peer group” and staff and administrator compensation plan metrics to market. \$3.3M of savings was also identified to 100% self-fund the costs.



- Continued investments in preventative maintenance for our facilities by increasing \$2M from \$12.5M to \$14.5M, making progress toward our target of \$21M annually.

IMPLICATION

Financial: Fiscal Year 2014-15 Educational and General (I&G) Operating Expense Budget of \$298,465,997, Auxiliary Enterprises of \$1,574,906, Mandatory Transfers of \$12,315,455, Natatorium Major Repair Fund Addition of \$51,000, Non-mandatory transfers of \$1,404,589 and Capital Expense Budget of \$3,300,000 based on preliminary estimates for: revenues of \$306,117,023 and operating fund balance commitment of \$10,994,924.

Strategic Objective: Objective I, II and III: Student Success, Leadership and Performance Excellence

Human Resources: N/A

ATTACHMENTS: FY15 Overview (Exhibit I)
General Operating Budget Comparison (Exhibit II)
Budget Presentation (Exhibit III) - pending

Pamela Ansboury, CPA, M.Ed, Assoc. Vice
Chancellor for Finance & Fiscal Services

Diane Snyder
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Date: 2014.07.24 16:55:37 -0500

Diane E. Snyder, CPA, Vice Chancellor
for Finance and Administration

Dr. Bruce H. Leslie, Chancellor



ALAMO COLLEGES
FY15 General Operating Budget Comparison

| DESCRIPTION | ABF on 7/15 | Adjustments | Board on 7/29 | Adjustment Explanation |
|--------------------------|---------------|-------------|---------------|--|
| TOTAL OPERATING REVENUES | \$305,713,635 | \$403,388 | \$306,117,023 | True-up Tax Revenue |
| TOTAL OPERATING EXPENSES | \$315,557,035 | \$1,554,912 | \$317,111,947 | Advisors costs net of Retiree impact |
| FUND BALANCE TRANSFER | \$9,843,400 | \$1,151,524 | \$10,994,924 | Net change after Tax Revenue & Advisor/Retiree adjustments |
| | | | | |

ALAMO COLLEGES
Three Year General Operating Budget Comparison: FY13, FY14, & FY15

| DESCRIPTION | FY13 APPROVED* | FY14 APPROVED | FY15 PROPOSED | INC/(DEC) FY15 vs. FY14 |
|--|----------------------|----------------------|----------------------|----------------------------|
| REVENUES | | | | |
| STATE APPROPRIATIONS | \$63,236,943 | \$63,440,459 | \$63,440,459 | \$0 |
| State Paid Benefits | \$11,772,695 | \$14,006,655 | \$14,800,000 | \$793,345 |
| <u>TUITION AND FEES:</u> | | | | |
| Tuition | \$99,508,899 | \$94,071,132 | \$90,647,362 | (\$3,423,770) |
| Pledged Tuition | \$24,627,908 | \$23,069,945 | \$21,417,639 | (\$1,652,306) |
| Exemptions | (\$15,829,878) | (\$16,409,435) | (\$18,166,013) | (\$1,756,578) |
| Fees | \$5,441,657 | \$5,481,639 | \$5,973,350 | \$491,711 |
| TAXES | \$103,117,155 | \$108,605,044 | \$118,201,546 | \$9,596,502 |
| CONTRACTS & INDIRECT COSTS | \$615,000 | \$615,000 | \$615,000 | \$0 |
| INVESTMENT INTEREST INCOME | \$400,000 | \$400,000 | \$400,000 | \$0 |
| OTHER INCOME | \$4,206,774 | \$5,404,939 | \$4,139,680 | (\$1,265,259) |
| TOTAL EDUCATIONAL & GENERAL REVENUE | \$297,097,152 | \$298,685,378 | \$301,469,023 | \$2,783,645 |
| AUXILIARY ENTERPRISES | \$4,441,200 | \$4,350,720 | \$4,648,000 | \$297,280 |
| TOTAL GENERAL OPERATING REVENUES | \$301,538,352 | \$303,036,098 | \$306,117,023 | \$3,080,925 |

| FUND BALANCE COMMITMENTS: | | | | |
|----------------------------------|----------------------|----------------------|----------------------|--------------------|
| General Operations | \$3,573,942 | \$12,369,091 | \$10,994,924 | (1,374,167) |
| TOTAL FUNDS AVAILABLE | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

| EXPENDITURES | | | | |
|---|----------------------|----------------------|----------------------|--------------------|
| <u>EDUCATIONAL AND GENERAL:</u> | | | | |
| INSTRUCTION | \$125,196,149 | \$119,388,347 | \$116,905,833 | (\$2,482,514) |
| PUBLIC SERVICE | \$312,546 | \$275,982 | \$510,411 | \$234,429 |
| ACADEMIC SUPPORT | \$24,022,057 | \$21,843,218 | \$25,465,043 | \$3,621,825 |
| STUDENT SERVICES | \$30,650,737 | \$31,024,337 | \$38,810,404 | \$7,786,067 |
| INSTITUTIONAL SUPPORT | \$70,369,857 | \$85,669,825 | \$75,444,915 | (\$10,224,910) |
| OPERATION and MAINTENANCE of PLANT | \$36,614,608 | \$37,886,281 | \$40,531,657 | \$2,645,376 |
| SCHOLARSHIPS/EXEMPTIONS | \$757,003 | \$827,675 | \$797,734 | (\$29,941) |
| TOTAL EDUCATIONAL and GENERAL EXPENDITURES | \$287,922,957 | \$296,915,665 | \$298,465,997 | \$1,550,332 |
| AUXILIARY ENTERPRISE EXPENDITURES | \$1,549,476 | \$1,465,284 | \$1,574,906 | \$109,622 |
| <u>MANDATORY TRANSFERS FOR:</u> | | | | |
| TEXAS PUBLIC EDUC GRANTS | \$4,600,000 | \$5,668,553 | \$5,251,424 | (\$417,129) |
| REVENUE BOND DEBT SERVICE | \$7,688,861 | \$7,502,545 | \$7,064,031 | (\$438,514) |
| CAPITAL BUDGET | \$3,300,000 | \$3,300,000 | \$3,300,000 | \$0 |
| <u>NON-MANDATORY TRANSFERS FOR:</u> | | | | |
| NON-MANDATORY TRANSFER - OTHER | | \$502,142 | \$1,404,589 | \$902,447 |
| NATATORIUM MAJOR REPAIR FUND | \$51,000 | \$51,000 | \$51,000 | \$0 |
| TOTAL UNRESTRICTED CURRENT FUND | \$305,112,294 | \$315,405,189 | \$317,111,947 | \$1,706,758 |

* Note: Restated to include State paid benefits

A) Increased \$0.4M based on receipt of 7/24/2014 Bexar County Appraisal Districts' Certified Appraisal Roll

B) Increased by \$1.2M for impacts of 7/24/2014 adjustments for tax revenue and advisor costs

C) FY15 Variance due to (\$ in millions):

| | |
|--|--------------|
| True up to FY14 Actual Enrollment | (9.0) |
| Retirement impact | (0.9) |
| Growth (New Program, ECHS and Non Formula) | 2.7 |
| Other Investment - Instruction | 4.7 |
| | <u>(2.5)</u> |

D) Increased by \$2.8M for cost of advisors

E) Includes \$2M increase to Preventive Maintenance

Discussion and Possible Action on the Annual Debt Management Plan for FY 2015

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on May 6, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 13, 2014.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the recommendations as presented in the FY 2015 Debt Management Plan to a) reapportion an amount of the Debt Tax Rate to the M&O Rate for preventative maintenance and capital needs, and b) with remaining available funds, cash defease portions of the Series 2007 Maintenance Tax Notes for savings and debt reduction. The Chancellor or his designee is directed to authorize the District’s outside consultants to prepare the documents necessary for Board approval.”

PURPOSE

The purpose of this action is to obtain Board direction for the Chancellor or his designee on the debt management plan for FY 2015.

BACKGROUND

A debt management plan is presented to the Board of Trustees annually for the following fiscal year. The FY 2015 recommendation, based upon certified values and “Truth In Taxation” information when available in late July/ early August, is to reapportion an amount of the Debt Tax Rate to the M&O Rate for preventive maintenance and capital needs, and with remaining available funds, cash defease portions of the Series 2007 Maintenance Tax Notes for savings and debt reduction.

IMPLICATIONS

Financial: Reapportion funds for preventive maintenance & capital needs and defease existing debt for savings and debt reduction

Strategic Plan: Performance Excellence

Human Resources: None

ATTACHMENTS: FY 2015 Debt Management Plan

 Pamela K. Ansboury, CPA, M.Ed Date
 Associate Vice Chancellor of Finance and
 Fiscal Services

 Dr. Bruce H. Leslie Date
 Chancellor

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 Diane E. Snyder Date
 Vice Chancellor for Finance
 and Administration



**Discussion of Federal College Work Study Matching for the 2014-15 Award
Year beginning July 1, 2014**

Presented to the AUDIT BUDGET AND FINANCE COMMITTEE on May 6, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 13, 2014.

MINUTE ORDER

"The Alamo Colleges Board of Trustees hereby approves waiving the 25% match to the Federal College Work Study (FCWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) allocations as allowed by law when the institution is designated as a Title III Hispanic Serving institution (Part 606 of 34 CFR, Volume 6, Chapter 1, p 6-17 of 2012-2013 SFA Handbook) in order to provide flexibility in the program. The treatment of the amounts previously matched will be determined when the FY15 operating budget is adopted to either a) be held in a multi-year fund for handling additional work study needs in excess of the annual federal awards, or b) be applied to fund other FY15 student success budget initiatives."

PURPOSE

The purpose of this minute order is to authorize Alamo Colleges to invoke the waiver of the 25% match allowed by the Department of Education for the FCWS and FSEOG programs. This authorization will position Alamo College to remain in compliance with all provision of the Higher Education Act regarding the administration of campus based funding by helping to ensure all allocated funds are expended. The number of student work study applications vary annually, thus, elimination of the match requirement will provide flexibility to ensure all allocated funds are expended. There are several options that can be considered during the FY15 Budget authorization process in July 2014 such as establishing a separate multi-year fund with the savings that can be used when Federal and State Allocations are exhausted; or to consider utilizing the savings to fund other FY15 student success budget initiatives.

BACKGROUND

Each year Alamo College receives an allocation of Federal College Work Study (FCWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) funding from the Department of Education. The practice has been that we would provide a 25% match to the federal allocation when determining the amount of funding to award to our students.

In 13-14 the Alamo College FCWS allocation was cut drastically because we failed to spend our entire allocation. The Alamo College FCWS allocation has now increased from \$171,205 in 13-14 to \$1,174,223 in 14-15. To be in compliance we have to spend all of our allocation plus any funds designated as a match. Not matching in 14-15 will help us ensure that we will spend our entire allocation. The same is true for the FSEOG program.

Federal College Work Study funding is an essential source of funds for needy students attending the Alamo Colleges and we must ensure that we remain in compliance so the funding source can continue uninterrupted. Alamo Colleges is also receiving an allocation of Texas College Work Study funds to help provide job opportunities to students.



ALAMO
COLLEGES



April 30, 2014

Discussion of Federal College Work Study Matching for the 2014-2015 Award Year Beginning July 1, 2014.

Minute Order: The Alamo Colleges Board of Trustees hereby approves waiving the 25% match to the Federal College Work Study (FCWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) allocations as allowed by law when the institution is designated as a Title III Hispanic Serving institution (Part 606 of 34 CFR, Volume 6, Chapter 1, p 6-17 of 2012-2013 SFA Handbook).

As the chart below shows, the amount of funds available for FCWS positions in 14-15 exceeds the funds available in 13-14.

FCWS Allocations Comparison

| | 2013-2014 | 2014-2015 Proposed Without Match |
|------------------------------|---------------------|----------------------------------|
| FCWS Allocation | \$ 214,985 | \$ 1,174,044 |
| FCWS 25% Match | \$ 71,661 | \$ 0 |
| SEOG Transferred to FCWS | | \$ 0 |
| TCWS Allocation | \$ 235,016 | \$ 235,016 |
| TCWS 25% Match | \$ 78,339 | \$ 0 |
| Additional Budgeted Funds | \$ 388,229 | \$ 0 |
| SEOG Budgeted Funds | \$ 378,859 | \$ 0 |
| Total Funds Available | \$ 1,367,089 | \$ 1,409,060 |

Student Financial Aid / 7990 Pat Booker Road, Rm 115 / Live Oak, Texas 78233
 Phone: (210)485-0603 / Fax: (210)485-0601 / www.alamo.edu

Discussion and Possible Action on Elimination of the Parking Garage Usage Fee for Fall 2014

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on April 8, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on April 15, 2014

MINUTE ORDER

"The Board of Trustees hereby approves a) the discontinuation of the \$1 per use differential garage parking fee for students and employees; b) the retail use costs being priced into the parking lease contracts; and c) continuation of existing pricing for reserved parking garage use. Tobin Loft residents will continue to pay \$200 per year for non-students and \$150 per year for students for reserved parking in the SAC Tobin Garage."

PURPOSE

In order to break-even on the garage maintenance and debt service as well as fund \$250,000 in student scholarships, a \$1 per use parking garage usage fee was previously adopted, with implementation delayed until all garages were open. However, recent analysis indicates we can eliminate the parking garage usage fee and still break-even and avoid additional costs.

BACKGROUND

On May 2013, the Board of Trustees approved charges to students of \$1 per use and visitors a \$10 maximum daily rate for parking in a parking garage. Also, approved was a \$50 campus access charge for all students and employees. In July 2013, the Board of Trustee approved the reclassification of the campus access fee/charge to parking fee for employees only.

The billing in the garages for the \$1 per use for students was deferred until all three garages (NVC, SAC and SAC Tobin) were completed; the Tobin Garage was completed in late March. Management has now updated the revenue and expense analysis in preparation for commencing parking garage billing and now recommends free garage parking for non-resident students and employees due to the following factors:

- Eliminates the need for adding more kiosk machines to ensure there were no bottlenecks at the garage exits. The cost to add the number of kiosks needed at the three garages would cost an additional \$1.5 to \$2 million.
- Reduces expenses and risks of the high-volume, low-dollar cash collection/kiosk process.
- Without these additional expenses, revenues are sufficient to fund the \$250,000 annual student scholarships, maintenance and debt service without the need for the \$1 per use fee.

Management recommends not implementing the previously approved \$1 per use garage charge and leave it open for students and employees on first come, first serve basis. Per SAC's request, a small number of administrators also pay an additional \$150 to park in a reserved parking space. In the SAC Tobin Garage, residents will continue to pay \$200 per year for non-students and \$150 per year for students for reserved parking. Retail use for the SAC Tobin Garage would be priced into the contracts for payment to Alamo Colleges.



**A L A M O
C O L L E G E S**

IMPLICATIONS

Financial: Remains at break-even
Strategic Plan: Goal IV. Performance Excellence
Human Resources: N/A

ATTACHMENTS:

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Pamela Ansboury, CPA, M.Ed, Assoc. Vice
Chancellor for Finance & Fiscal Services

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Diane E. Snyder, CPA, Vice Chancellor
for Finance and Administration

Dr. Bruce H. Leslie
Chancellor

Discussion and Possible Action on Tuition and Fee Schedule for Fiscal Year 2014-2015

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on April 8, 2014 and forwarded for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on April 15, 2014.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the attached tuition and fee schedule for Fiscal Year 2014-2015.”

PURPOSE

The purpose of this action is to formalize the tuition and fee schedule effective Fall 2014.

BACKGROUND

The attached schedule reflects \$0 increase in regular tuition for in-district, out of district, non-Texas and international students. The schedule has been updated for the following changes:

| Page | Change | Before | After | Comment |
|------|--|-------------------|-------------------|--|
| 1 | Moved Campus Access Fee from Page 3 | \$50 | \$50 | |
| 2 | Eliminated International Student Insurance Fee | \$467 | \$0 | Students will pay directly to provider for this personal insurance. |
| 5 | Added Special Program Tuition or location for: | | | |
| | PAC: Aviation Technology – Career Pilot | \$295 to \$11,771 | \$295 to \$11,771 | New Location. Added New Braunfels |
| | PAC: Cosmetology Program | \$0 | \$300 | New Program is currently going through approval process. Will be submitted to the Board in May 2014. This special program tuition is contingent upon Board approval. |
| | NVC: Personal Fitness Training | \$0 | \$600 | New Program approved by Board in March 2013 |
| | SPC: Vision Care Technology | \$0 | \$700 | New Program approved by Board March 2014 |

IMPLICATIONS

Financial: Increases offset costs

Strategic Plan: Goal IV. Performance Excellence

Human Resources: N/A

ATTACHMENTS: Tuition and Fee Schedule Effective Fall 2014

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Pamela Ansboury, CPA, M.Ed, Assoc. Vice
Chancellor for Finance & Fiscal Services

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Diane E. Snyder, CPA, Vice Chancellor
for Finance and Administration

Dr. Bruce H. Leslie
Chancellor

*Change Pending Approval

**ALAMO COLLEGES
SCHEDULE OF TUITION AND FEES
Effective Fall 2014
FY 2014-2015**

| Semester Hours | Texas Residents | | Non-Texas/International |
|-------------------|-------------------------------|----------------------------------|---------------------------------|
| | In- District Total Tuition | Out of District Total Tuition | Non - Resident Total Tuition |
| 1 | \$480 | \$1,172 | \$2,210 |
| 2 | \$480 | \$1,172 | \$2,210 |
| 3 | \$480 | \$1,172 | \$2,210 |
| 4 | \$480 | \$1,172 | \$2,210 |
| 5 | \$480 | \$1,172 | \$2,210 |
| 6 | \$480 | \$1,172 | \$2,210 |
| 7 | \$543 | \$1,350 | \$2,562 |
| 8 | \$600 | \$1,523 | \$2,908 |
| 9 | \$658 | \$1,696 | \$3,254 |
| 10 | \$716 | \$1,869 | \$3,600 |
| 11 | \$774 | \$2,042 | \$3,946 |
| 12 | \$831 | \$2,216 | \$4,292 |
| 13 | \$889 | \$2,389 | \$4,638 |
| 14 | \$947 | \$2,562 | \$4,984 |
| 15 | \$1,004 | \$2,735 | \$5,330 |
| 16 | \$1,062 | \$2,908 | \$5,676 |
| 17 | \$1,120 | \$3,081 | \$6,022 |
| 18 | \$1,177 | \$3,254 | \$6,368 |
| 19 | \$1,235 | \$3,427 | \$6,715 |
| 20 | \$1,293 | \$3,600 | \$7,061 |
| 21 | \$1,350 | \$3,773 | \$7,407 |

* Tuition and fees are subject to change by the Texas State Legislature and the Alamo Colleges Board of Trustees.

Tuition:

1- 6 credits are priced at a flat rate of \$480.00 for In-District Tuition; \$1,172.00 for Out-of-District Tuition; \$2,210.00 for Non-Resident tuition and \$2,210.00 for International students.

Summer Term: Minimum tuition for each summer term (1 - 3 credits) will be \$307.00 for In-District Texas residents, \$653.00 for Out-of- District Texas residents, \$1,172.00 for Non-Texas residents and International students.

Student Activity Fee of \$1.00 per credit hour will be assessed to all students

Campus Access Fee of \$25.00 per semester with a maximum of \$50.00 per academic year. *

27 Hour Rule - Special Tuition: Students taking in excess of 27 hours of Developmental Education courses will be charged an additional rate of \$112.00 per hour for In-District and \$168.00 per hour for Out-of-District.

Any student currently enrolled as of the official census date who subsequently enrolls in a Flexible Entry class within the same semester will be assessed tuition as though another class was being added to the student's current load.

*Change
Pending Approval

ALAMO COLLEGES
SCHEDULE OF REFUNDABLE FEES AND SPECIAL PROGRAM TUITION
FY 2014-2015

| | |
|--|-----------------------|
| Auditing Fee | \$65.00 |
| Special Program Tuition (See Attachment): | |
| International Student Insurance Fees: | |
| Per Semester, Fall Semester | \$340.00 * |
| Per Semester, Spring Semester | \$467.00 * |
| Per Semester, Summer Semester | \$38.00 * |

No Change

ALAMO COLLEGES
SCHEDULE OF CONTINUING EDUCATION TUITION AND FEES
Refundable Fees
FY 2014-2015

Continuing Education:

| | Tuition |
|-------------------------|-------------------------------|
| Reimbursable Courses | \$2.90 - \$28.00/ Instrl. hr. |
| Non-Reimbursable Course | Market Based |
| Apprenticeship Training | \$2.80/ Instrl. Hr. |
| Contract Courses | Market Based |

Special fees may be charged depending on the course. All continuing education courses will fully recover direct and indirect costs

Continuing education classes, which have been advertised or related to existing contracts and grants may not reflect an increase until a future quarter or the expiration of the contract or grant.

| | |
|------------------------------|-------------------------------|
| Community Serv. Prog. | \$1.50 - \$3.50 / Instrl. hr. |
|------------------------------|-------------------------------|

Pending Approval

**ALAMO COLLEGES
SCHEDULE OF FEES
Non-Refundable Fees
FY 2014-2015**

| | | | |
|---|--------------------------------|----|---------------|
| Examination Fees : | | | |
| Advanced Standing Examination Fee | per credit hour | \$ | 58.00 |
| G.E.D. | | \$ | 110.00 |
| Re-Exam Fee (if failed) | | \$ | 20.00 |
| THEA Alternative (Accuplacer & ASSET) | | \$ | 32.00 |
| Accuplacer Re-Test | | \$ | 12.00 |
| TSI | | \$ | 32.00 |
| TSI Retest | | \$ | 12.00 |
| CLEP | | \$ | 20.00 |
| Correspondence Exam | | \$ | 20.00 |
| Returned Check/ACH Return Fee | | \$ | 35.00 |
| Library Fines : | | | |
| Books | per day/per book (10 days max) | \$ | 0.10 |
| Reserved Books | per day/per item (10 days max) | \$ | 0.50 |
| College Prep Fee | per credit hour | \$ | 3.00 |
| Installment Payment Plan | | | |
| Administrative Set up Fee, per semester | | \$ | 25.00 |
| Late Fee, per each late payment | | \$ | 10.00 |
| Study Abroad Administrative Fee | | \$ | 200.00 |
| Foreign Student Application Fee | | \$ | 100.00 |
| Diploma (Duplicate) | | \$ | 25.00 |
| Transcripts | | | |
| Mailed | | \$ | 10.00 |
| Electronic | | \$ | 5.00 |
| Express | | \$ | 10.00 & 35.00 |
| Transfer/Transient | | \$ | 100.00 |
| ID Card Duplicate/replacement | | \$ | 10.00 |
| Replacement | | | \$10.00 |
| Parking Fines | | | |
| If paid within 10 days | | | \$16.00 |
| If not paid within 10 days | | | \$21.00 |
| If not paid within 20 days | | | \$27.00 |
| Planetarium Admission | | | Varies |

Workshop Fees:

A fee is charged for workshops organized for special groups that may or may not carry semester credit hours. The amount of the fee, which is in addition to the required tuition, is announced at the time of the workshop.

*Pending Approval
 **Pending Approval of New Program by Board in May 2014

**ALAMO COLLEGES
 SCHEDULE OF SPECIAL PROGRAMS AND TUITION
 FALL 2014**

| | College | Program | Program Tuition Per Semester |
|--|-----------|--|------------------------------|
| | PAC | Aviation Technology - Pilot Offered at PAC and New Braunfels | \$295 to \$11,771 * |
| | PAC | Veterinary Technology | \$300 |
| | PAC | Cosmetology | \$300 ** |
| | NVC | Personal Fitness Training | \$600 * |
| | SAC | Communication Design | \$60 |
| | SAC | Fire Science | \$600 |
| | SAC | Dental Assistant | \$580 |
| | SAC & SPC | Nursing | \$700 |
| | SPC | Vision Care Technology | \$700 * |
| | SPC | Automotive Technology | \$200 |
| | SPC | Bio-medical Equipment Technology | \$110 |
| | SPC | Computer Maintenance Technology | \$100 |
| | SPC | Aircraft Technology | \$250 to \$1,000 |
| | SPC | Diesel Technology | \$325 to \$600 |
| | SPC | Air Conditioning | \$250 |
| | SPC | Plumbing | \$125 |
| | SPC | Construction Technology | \$150 |
| | SPC | Electrical | \$250 |
| | SPC | Welding | \$100 to \$300 |
| | SPC | Automotive Collision | \$200 |
| | SPC | Manufacturing Engineering Technology | \$200 |
| | SPC | Health Information Technology | \$500 |
| | SPC | Histology | \$700 |
| | SPC | Medical Laboratory Technician | \$700 |
| | SPC | Occupational Therapy Assistant | \$700 |
| | SPC | Physical Therapist Assistant | \$700 |
| | SPC | Radiography | \$700 |
| | SPC | Respiratory Care | \$700 |
| | SPC | Surgical Technology | \$700 |
| | SPC | Sonography | \$700 |
| | SPC | Invasive Cardio Vascular | \$700 |
| | SPC | Culinary Arts / Baking and Pastry | \$200 |
| | All | Music - Two-semester credit hour Private Music Lesson | \$150 |
| | All | Music - One-semester credit hour Private Music Lesson | \$95 |
| | | | |
| | | | |
| | | | |

Discussion and Possible Action on Approval of the Amendment to the Alamo Colleges 2014 Retirement Incentive Program

Discussed with the AUDIT, BUDGET, AND FINANCE COMMITTEE on April 8, 2014 and presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on April 15, 2014.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the Amendment to the Alamo Colleges 2014 Retirement Incentive Program as presented, which Program provides a total incentive bonus to employees on a first-come, first-served basis up to a total of \$6,500,000 in Retirement Incentive Bonuses.”

PURPOSE

The Board of Trustees approved on March 25, 2014 the 2014 Retirement Incentive Program in order to promote the well-being of employees transitioning into retirement; rebalance staffing to critical needs areas including augmenting advising; provide a total incentive bonus to employees on a first-come, first-served basis as determined by time of receipt of elections by the Alamo Community College District Human Resources Department up to a total of \$6,500,000 in Retirement Incentive Bonuses; and produce cost savings through the elimination of positions and salaries. This Minute Order changes one plan requirement, that an eligible employee must not have resigned in writing on the date of his/her irrevocable election to participate, to a requirement that the employee not have terminated or separated from employment as of March 25, 2014, the date the Board approved the Program and Plan Document, even if the employee has submitted a resignation.

AMENDMENT TO 2014 RETIREMENT INCENTIVE PROGRAM

The Alamo Colleges 2014 Retirement Incentive Program (the “Program”) and its Plan Document are amended as follows:

1. The second bullet point under Program Features is amended by deleting it in its entirety and replacing it with the following:
 - Is working for the Alamo Community College District on a regular full-time basis (not temporary full-time) or is on approved Leave of Absence as of March 25, 2014, the date the 2014 Retirement Incentive Program was approved by the Board of Trustees, regardless of whether the employee had submitted a resignation letter.
2. In all other respects, the Program shall remain unchanged by this Amendment.

IMPLICATIONS

| | |
|-------------------------|--|
| Financial: | \$6.5M one-time of incentive payment cost. (\$3.0M) future annualized salary + benefit cost savings. Net breakeven over 2 years. |
| Strategic Plan: | Goal IV Performance Excellence |
| Human Resources: | Build talent and engage employees with a focus on learning, Collaboration and performance |

ATTACHMENTS: Alamo Colleges 2014 Retirement Incentive Program Document
Amendment to the Alamo Colleges 2014 Retirement Incentive Program

Digitally signed by Linda Boyer-Owens
DN: cn=Linda Boyer-Owens, o=Alamo Colleges,
ou=Human Resources/Organizational Development,
email=lboyer-owens@alamo.edu, c=US
Date: 2014.04.11 08:58:27 -0500'

Linda Boyer-Owens _____ Date
Associate Vice Chancellor of Human
Resources & Organizational Development

Digitally signed by Diane Snyder
DN: cn=Diane Snyder, o=VCFA,
ou=Alamo Colleges,
email=dsnyder12@alamo.edu, c=US
Date: 2014.04.11 08:54:03 -0500'

Diane Snyder _____ Date
Diane E. Snyder
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie _____ Date
Chancellor



2014 Retirement Incentive Program Document

Background

The Alamo Colleges Retirement Incentive Program is intended to:

- Promote the well-being of employees transitioning in to retirement.
- Support improved projections of future staffing levels, costs and needs.
- Provide a total incentive to participants on a first come, first served basis as determined by time of receipt of eligible employee's elections by the Alamo Colleges Human Resources Department with retirement incentive lump sum payments not to exceed a total of six million five hundred thousand dollars (\$6,500,000).
- Produce cost savings through the elimination of positions and salaries.

Program Features

The Alamo Colleges Retirement Incentive Program is designed for any full-time faculty or staff member or administrator who meets all of the following requirements:

- Will, by December 31, 2014 reach a combined total of 80 years of age and years of service with the District, as determined by the personnel records of the District.
- Is working for the Alamo Community College District on a regular full-time basis (not temporary full-time), or is on an approved Leave of Absence, and has not already resigned in writing on the date of the irrevocable election described in item 6 below.
- Does not hold a grant-funded position.
- Is not employed as a College President, Vice Chancellor or Chancellor.
- Retires by one of the following Program Retirement Dates: August 31, 2014 or January 9, 2015.
- Completes an irrevocable election for an August 31, 2014 Program Retirement Date by June 1, 2014 or January 9, 2015 Program Retirement Date by July 1, 2014.*
- Signs and submits all other Program documentation, including a Release, within 45 days after the elected Program Retirement Date and does not apply for reemployment or revoke the signed Release by the Incentive Payment Date. Revocation of an election will result in termination of the applicant's employment.
- Does not apply for full-time employment (on a regular full-time or temporary or adjunct basis) with the Alamo Community College District during the two-year period following the elected Program Retirement Date.

Program participants will receive a Retirement Incentive in the form of a single lump sum payment, less applicable taxes, equal to:

For all program retirement dates:

50% of the participant's then-current annual base salary that does not exceed \$95,000. If the participant's then-current annual base salary exceeds \$95,000 then the single lump sum payment to that participant shall be 50% of \$95,000.

If all conditions are timely met, the incentive payment date will be approximately one month after the participant submits his or her signed release and other required documentation, provided that the participant separates from employment by the Program Retirement Date. The earliest date for signing the release is the Program Retirement Date.



ALAMO
COLLEGES

Human Resources & Organizational Development
201 W. Sheridan, Bldg. A | San Antonio, TX 78204-1429

**An eligible employee may elect to retire under the program prior to the August 31, 2014 or January 9, 2015 Program Retirement Date, if agreed to by Alamo Community College District. In this case, the earlier elected date will be considered to be that participant's Program Retirement Date for all purposes of the program, including the retirement incentive lump sum payment date.*

Program Limits

Regardless of any employee's satisfaction of all program requirements, the retirement incentive program will be closed to additional participants as of the earlier of 5:00 P.M., July 1, 2014 or when the Alamo Colleges Human Resource Department receives elections from eligible participants totaling \$6,500,000 in retirement incentive lump sum payments.

Procedures

Employees who wish to participate must file an "Election of Program Retirement Date" on a form provided by the Alamo Community College District. The document must be submitted by 5:00 P.M. on June 1, 2014 or 5:00 P.M. July 1, 2014, depending on the elected Program Retirement Date. Any interested eligible employee who has not received an election form by May 1, 2014 may obtain one from the Human Resources Department.

All forms must be hand delivered to the Office of Alamo Colleges Associate Vice Chancellor of Human Resources & Organizational Development, 201 W. Sheridan, San Antonio, Texas 78204-1429, (210) 485-0200, or hand delivered c/o the employee's campus HR Partner or the campus HR Benefit Coordinator. In addition, Retirement Incentive Program participants must actually terminate their employment, formally declare themselves "retired," and be formally accepted for retirement by the Alamo Community College District, all by the elected Program Retirement Date.

Within 45 days after the elected Program Retirement Date, the participant must sign a Release containing, among other items, a statement that the Alamo Community College District does not guarantee any payment of retirement benefits from other retirement sources, such as the TRS or ORP. The Release will include a full release of all potential claims arising out of the participant's employment with the Alamo Community College District, including any claims relating to age discrimination. In accordance with federal law, a participant may take up to 45 days to consider the Release, and the Release will not become final and binding until 7 days after the participant's Release is signed and submitted.

Enrollment in the program must occur before the elected Program Retirement Date and cannot be authorized after the retirement has begun.

Employees retired prior to this program date are not eligible to participate in the Retirement Incentive Program.

**AMENDMENT TO ALAMO COLLEGES
2014 RETIREMENT INCENTIVE PROGRAM**

The Alamo Colleges 2014 Retirement Incentive Program (the "Program") and its Plan Document are amended as follows:

1. The second bullet point under Program Features is amended by deleting it in its entirety and replacing it with the following:
 - Is working for the Alamo Community College District on a regular full-time basis (not temporary full-time) or is on approved Leave of Absence as of March 25, 2014, the date the 2014 Retirement Incentive Program was approved by the Board of Trustees, regardless of whether the employee had submitted a resignation letter.
2. In all other respects, the Program shall remain unchanged by this Amendment.

Discussion and Possible Action on Approval of the Alamo Colleges 2014 Retirement Incentive Program

Presented to the AUDIT, BUDGET, AND FINANCE COMMITTEE on March 18, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on March 25, 2014.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the Alamo Colleges 2014 Retirement Incentive Program as presented, that provides a total incentive bonus to employees on a first-come, first-served basis up to a total of \$6,500,000 in Retirement Incentive Bonuses.”

PURPOSE

In order to be able to fully address staffing needs in critical faculty and staff areas, it is necessary to incent retirements in other areas where current staffing levels exceed requirements. Staff support needs in certain areas have lessened with increased efficiencies and technology. Faculty needs are impacted by condensing developmental education offerings and trends over time in high demand programs such as nursing.

The Board of Trustees desires to adopt a proposed Retirement Incentive Program in order to promote the well-being of employees transitioning into retirement; rebalance staffing to critical needs areas including augmenting advising; provide a total incentive bonus to employees on a first-come, first-served basis as determined by time of receipt of elections by the Alamo Community College District Human Resources Department up to a total of \$6,500,000 in Retirement Incentive Bonuses; and produce cost savings through the elimination of positions and salaries. Within 2 years, the \$6.5 million in incentive payments will be recovered through savings.

BACKGROUND

The Chancellor is authorized to promulgate necessary rules, forms, and other documentation and to expend up to \$6,500,000 to implement The Alamo Colleges Retirement Incentive Bonus Program, to be offered in 2014 to all full-time employees who meet the following criteria:

1. Will, by December 31, 2014 reach a combined total of 80 years of age and years of service with the College District, as determined by the personnel records of the College District.
2. Is working for the Alamo Community College District on a regular full-time basis (not temporary full-time), or is on an approved Leave of Absence, and has not already resigned in writing on the date of the irrevocable election described below.
3. Is not employed as a College President, Vice Chancellor or Chancellor.
4. Does not hold a grant-funded position.
5. Retires by one of the following Program Retirement Dates: August 31, 2014 or January 9, 2015.
6. Signs and submits all other Program documentation, including a Release, within 45 days after the elected Program Retirement Date and does not apply for reemployment or

revoke the signed Release by the Incentive Payment Date. Revocation of an election will result in termination of the applicant's employment.

7. Does not apply for full-time employment (on a regular full-time or temporary or adjunct basis) with the Alamo Community College District during the two-year period following the elected Program Retirement Date.

Program participants will receive a Retirement Incentive in the form of a single lump sum payment, less applicable taxes, equal to 50% of the participant's then-current annual base salary that does not exceed \$95,000. If the participant's then-current annual base salary exceeds \$95,000 then the single lump sum payment to that participant shall be 50% of \$95,000.

Regardless of any employee's satisfaction of all program requirements, the retirement incentive program will be closed to additional participants as of the earlier of 5:00 P.M., July 1, 2014 or when the Alamo Colleges Human Resource Department receives elections from eligible participants totaling \$6,500,000 in retirement incentive lump sum payments.

Approximately 200 participants are projected from a total pool of 343 eligible employees. 18% (35) of the positions vacated by participants will not be refilled to generate a full program cost offset within 2 years and a projected labor cost savings thereafter of \$3M per year.

TOTAL ELIGIBLE EMPLOYEES*

| Location | Administrator | Faculty | Staff | Grand Total |
|-------------|---------------|---------|-------|-------------|
| District | 2 | 0 | 68 | 70 |
| NLC | | 1 | 1 | 2 |
| NVC | | 9 | 3 | 12 |
| PAC | 2 | 37 | 6 | 45 |
| SAC | 4 | 123 | 31 | 158 |
| SPC | 1 | 41 | 14 | 56 |
| Grand Total | 9 | 211 | 123 | 343 |

TOTAL SALARIES OF ELIGIBLE EMPLOYEES*

| Location | Administrator | Faculty | Staff | Grand Total |
|-------------|---------------|--------------|-------------|--------------|
| District | \$240,072 | \$0 | \$3,722,725 | \$3,962,797 |
| NLC | | \$81,608 | \$49,644 | \$131,252 |
| NVC | | \$535,253 | \$141,238 | \$676,491 |
| PAC | \$178,981 | \$2,448,732 | \$286,567 | \$2,914,280 |
| SAC | \$442,905 | \$8,737,588 | \$1,362,369 | \$10,542,862 |
| SPC | \$88,740 | \$2,703,232 | \$585,992 | \$3,377,964 |
| SWC | | \$118,489 | \$34,502 | \$152,991 |
| Grand Total | \$950,698 | \$14,624,902 | \$6,183,037 | \$21,758,637 |

The Chancellor may redeploy up to 82% of the value of positions vacated in connection with this Retirement Incentive Plan to areas of the College District determined to have the most pressing strategic needs for additional staffing, including augmenting advisors by an estimated 45 positions.

- Subject to adjustment but remaining subject to the \$6.5M cap

IMPLICATIONS

Financial: \$6.5M one-time of incentive payment cost.
 (\$3.0M) future annualized salary + benefit cost savings.
 Net breakeven over 2 years.

Strategic Plan: Goal IV Performance Excellence

Human Resources: Build talent and engage employees with a focus on learning,
 Collaboration and performance

ATTACHMENTS: Alamo Colleges 2014 Retirement Incentive Program Document

 Linda Boyer-Owens Date
 Associate Vice Chancellor of Human
 Resources & Organizational Development

 Diane E. Snyder Date
 Vice Chancellor for Finance and
 Administration

 Dr. Bruce H. Leslie Date
 Chancellor

Discussion and Possible Action on Approval of the Alamo Colleges 2014 Retirement Incentive Program

Presented to the AUDIT, BUDGET, AND FINANCE COMMITTEE on March 18, 2014 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on March 25, 2014.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the Alamo Colleges 2014 Retirement Incentive Program as presented.”

PURPOSE

In order to be able to fully address staffing needs in critical faculty and staff areas, it is necessary to incent retirements in other areas where current staffing levels exceed requirements. Staff support needs in certain areas have lessened with increased efficiencies and technology. Faculty needs are impacted by condensing developmental education offerings and trends over time in high demand programs such as nursing.

The Board of Trustees desires to adopt a proposed Retirement Incentive Program in order to promote the well-being of employees transitioning into retirement; rebalance staffing to critical needs areas; provide a total incentive bonus to employees on a first-come, first-served basis as determined by time of receipt of elections by the Alamo Community College District Human Resources Department up to a total of \$6,000,000 in Retirement Incentive Bonuses; and produce cost savings through the elimination of positions and salaries. Within 13 months, the \$6 million in incentive payments will be recovered through savings.

BACKGROUND

The Chancellor is authorized to promulgate necessary rules, forms, and other documentation and to expend up to \$6,000,000 to implement The Alamo Colleges Retirement Incentive Bonus Program, to be offered in 2014 to all full-time employees who meet the following criteria:

1. Will, by December 31, 2014 reach a combined total of 80 years of age and years of service with the College District, as determined by the personnel records of the College District.
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3. Is not employed as a College President, Vice Chancellor or Chancellor.
4. Does not hold a grant-funded position.
5. Retires by one of the following Program Retirement Dates: August 31, 2014 or January 9, 2015.
6. Signs and submits all other Program documentation, including a Release, within 45 days after the elected Program Retirement Date and does not apply for reemployment or revoke the signed Release by the Incentive Payment Date. Revocation of an election will result in termination of the applicant's employment.

7. Does not apply for full-time employment (on a regular full-time or temporary or adjunct basis) with the Alamo Community College District during the two-year period following the elected Program Retirement Date.

Program participants will receive a Retirement Incentive in the form of a single lump sum payment, less applicable taxes, equal to 50% of the participant's then-current annual base salary that does not exceed \$95,000. If the participant's then-current annual base salary exceeds \$95,000 then the single lump sum payment to that participant shall be 50% of \$95,000.

Regardless of any employee's satisfaction of all program requirements, the retirement incentive program will be closed to additional participants as of the earlier of 5:00 P.M., July 1, 2014 or when the Alamo Colleges Human Resource Department receives elections from eligible participants totaling \$6,000,000 in retirement incentive lump sum payments.

Approximately 200 participants are projected from a total pool of 343 eligible employees. 40% (80) of the positions vacated by participants will not be refilled to generate a full program cost offset within 13 months and a projected labor cost savings thereafter of \$6M per year.

TOTAL ELIGIBLE EMPLOYEES*

| Location | Administrator | Faculty | Staff | Grand Total |
|-------------|---------------|---------|-------|-------------|
| District | 2 | 0 | 68 | 70 |
| NLC | | 1 | 1 | 2 |
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| SWC | | \$118,489 | \$34,502 | \$152,991 |
| Grand Total | \$950,698 | \$14,624,902 | \$6,183,037 | \$21,758,637 |

The Chancellor may redeploy up to 60% of the value of positions vacated in connection with this Retirement Incentive Plan to areas of the College District determined to have the most pressing strategic needs for additional staffing.

- Subject to adjustment but remaining subject to the \$6M cap

IMPLICATIONS

Financial: \$6.5M one-time of incentive payment cost.



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2014 Retirement Incentive Program Document

Background

The Alamo Colleges Retirement Incentive Program is intended to:

- Promote the well-being of employees transitioning in to retirement.
- Support improved projections of future staffing levels, costs and needs.
- Provide a total incentive to participants on a first come, first served basis as determined by time of receipt of eligible employee's elections by the Alamo Colleges Human Resources Department with retirement incentive lump sum payments not to exceed a total of six million dollars (\$6,000,000).
- Produce cost savings through the elimination of positions and salaries.

Program Features

The Alamo Colleges Retirement Incentive Program is designed for any full-time faculty or staff member or administrator who meets all of the following requirements:

- Will, by December 31, 2014 reach a combined total of 80 years of age and years of service with the District, as determined by the personnel records of the District.
- Is working for the Alamo Community College District on a regular full-time basis (not temporary full-time), or is on an approved Leave of Absence, and has not already resigned in writing on the date of the irrevocable election described in item 6 below.
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- Is not employed as a College President, Vice Chancellor or Chancellor.
- Retires by one of the following Program Retirement Dates: August 31, 2014 or January 9, 2015.
- Completes an irrevocable election for an August 31, 2014 Program Retirement Date by June 1, 2014 or January 9, 2015 Program Retirement Date by July 1, 2014.*
- Signs and submits all other Program documentation, including a Release, within 45 days after the elected Program Retirement Date and does not apply for reemployment or revoke the signed Release by the Incentive Payment Date. Revocation of an election will result in termination of the applicant's employment.
- Does not apply for full-time employment (on a regular full-time or temporary or adjunct basis) with the Alamo Community College District during the two-year period following the elected Program Retirement Date.

Program participants will receive a Retirement Incentive in the form of a single lump sum payment, less applicable taxes, equal to:

For all program retirement dates:

50% of the participant’s then-current annual base salary that does not exceed \$95,000. If the participant’s then-current annual base salary exceeds \$95,000 then the single lump sum payment to that participant shall be 50% of \$95,000.

If all conditions are timely met, the incentive payment date will be approximately one month after the participant submits his or her signed release and other required documentation, provided that the participant separates from employment by the Program Retirement Date. The earliest date for signing the release is the Program Retirement Date.

**An eligible employee may elect to retire under the program prior to the August 31, 2014 or January 9, 2015 Program Retirement Date, if agreed to by Alamo Community College District. In this case, the earlier elected date will be considered to be that participant’s Program Retirement Date for all purposes of the program, including the retirement incentive lump sum payment date.*

Program Limits

Regardless of any employee’s satisfaction of all program requirements, the retirement incentive program will be closed to additional participants as of the earlier of 5:00 P.M., July 1, 2014 or when the Alamo Colleges Human Resource Department receives elections from eligible participants totaling \$6,000,000 in retirement incentive lump sum payments.

Procedures

Employees who wish to participate must file an “Election of Program Retirement Date” on a form provided by the Alamo Community College District. The document must be submitted by 5:00 P.M. on June 1, 2014 or 5:00 P.M July 1, 2014, depending on the elected Program Retirement Date. Any interested eligible employee who has not received an election form by May 1, 2014 may obtain one from the Human Resources Department.

All forms must be hand delivered to The office of Alamo Colleges Associate Vice Chancellor for Human Resources, 201 W. Sheridan, San Antonio, Texas 78204-1429, (210) 485-0200, or hand delivered c/o the employee’s campus Sr. Human Resource Generalist or the campus HR Benefit Coordinator In addition, Retirement Incentive Program participants must actually terminate their employment, formally declare themselves “retired,” and be formally accepted for retirement by the Alamo Community College District, all by the elected Program Retirement Date.

Within 45 days after the elected Program Retirement Date, the participant must sign a Release containing, among other items, a statement that the Alamo Community College District does not guarantee any payment of retirement benefits from other retirement sources, such as the TRS or ORP. The Release will include a full release of all potential claims arising out of the participant’s employment with the Alamo Community College District, including any claims relating to age discrimination. In accordance with federal law, a participant may take up to 45 days to consider the Release, and the Release will not become final and binding until 7 days after the participant’s Release is signed and submitted.

Enrollment in the program must occur before the elected Program Retirement Date and cannot be authorized after the retirement has begun.

Employees retired prior to this program date are not eligible to participate in the Retirement Incentive Program.

Glossary

The terms included in this glossary are intended to serve as a general and basic reference for the material contained in the budget document. It is not an all-inclusive or a comprehensive glossary.

Academic Support Function – This function includes funds expended primarily to provide support services for the institution's primary mission – instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials such as libraries, museums, and galleries; (2) academic administration such as dean's salaries and office expenses; (3) technical support such as computer services and audio-visual information; and (4) separately budgeted support for course and curriculum development and related items.

Accountability – Accountability is the obligation to explain the institution's action, to justify what the institution does, to justify to the citizenry and other interested parties the rationale for raising resources, and an explanation for the expenditure of those resources.

Accounting Period –The accounting period is a time period that is reflected in a set of financial statements.

Accounts Payable – Payables are amounts owed for goods or services actually rendered or provided to the institution, but for which the payment has not yet been made.

Accounts Receivables – Receivables are amounts owed to the institution from private persons or organizations for goods and services furnished.

Accrual Basis – Basis of accounting under which revenues are recognized and recorded when earned, and expenses are recognized and recorded when they become a legal obligation or liability.

Accrued Expenses – An expense incurred during the accounting period but not paid or recorded.

Accrued Interest – Accrued interest is interest earned but not yet paid.

Accrued Liabilities – Accrued liabilities are those amounts owed but not yet paid.

Accrued Revenue – Revenue that has been earned during the fiscal year but not received or recorded.

Accumulated Depreciation – The amount of depreciation expense that has been recognized for capital assets, or a class of assets, to date.

Ad valorem – In proportion to value - basis for property tax levy.

All Funds Budget Report – Provides detailed information for all revenues and expenditures received and expended by the Alamo Colleges.

Annual Unduplicated Headcount – Total number of students enrolled with each student counted only once during the entire academic year. For example, a student who enrolled in two or more

Annual Unduplicated Headcount – Total number of students enrolled with each student counted only once during the entire academic year. For example, a student who enrolled in two or more semesters during the year is counted only once. For district totals, students who enrolled at more than one of the Alamo Colleges and in more than one term are counted once.

Assessed Valuation – Valuation set on real estate or other property as the basis of levying taxes.

Audit – Examination of documents, records, reports, internal control systems, accounting and financial procedures and other evidence and the issuance of a report relating to the examination.

Auxiliary Enterprise – Category of expenses that includes all expenses related to the operation of auxiliary enterprises including expenses for operation and maintenance of plant and institutional support.

Auxiliary Enterprise Function – An activity that exists to provide a service to students, faculty or staff and charges a fee directly related to, although not necessarily equal to, the cost of the service. The activity is managed as essentially self-supporting.

Award – Credential granted a student for successful completion of a set curriculum such as a degree or certificate.

Balanced Budget – Revenue budget equals expense budget.

Basic Financial Statements – Includes statement of net assets, statement of revenues, expenses and change in net assets, statement of cash flows and notes to the financial statements.

Bond – A written promise to pay a specific sum of money, called the face value or principal amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

Bond and Interest Fund – (also known as Debt Service Fund): The Bond and Interest Funds are used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

Bonded Debt – The portion of an issuer's total debt represented by outstanding tax-supported bonds.

Budget – A financial plan that sets forth the estimated expenses for a financial period and the proposed means to finance them.

Capital Outlay – The purchase or construction of a capital asset that represents an exchange of an asset that may be spent (cash) for an asset that cannot be spent, resulting in a net decrease in current financial resources.

Cash – Includes currency, coin, checks, and money orders, on hand or deposit with a designated agent or official acting as custodian of deposited funds.

CBM001 – (Student Report) This report includes all students enrolled at the reporting institution in courses (for which semester credit hours or quarter credit hours are awarded) as of the official census date, which shall be the 12th class day for the fall and spring semesters (16 week sessions) and the 4th class day for each of the summer terms (6 week sessions).

CBM004 – (Class Report) This report reflects courses offered as of the official census date which is the 12th class day for the fall and spring semesters (16 week session) and the 4th class day for each of the summer terms (6-week session). All higher education institutions may schedule enrollment periods different from the standard periods noted. This report includes classes in Coordinating Board approved courses for resident credit.

CBM008 – (Faculty Report) This report includes all personnel who teach a class that generates credit hours and whose assigned responsibilities are directly related to the teaching function.

Certification/Licensure/Registration – A process sponsored by an agency or association, and designed by educators in cooperation with business, industry, and/or labor, that validates and/or certifies the skills and learning experiences of a candidate and enters the name of the successful candidate on a registry.

CIP – Capital Improvement Projects.

College of Attendance – Refers to the physical location (College) where a student attends the course.

College of Registration – Refers to the College where a student registers for a course during an academic year.

Contingency - Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures.

Contact Hours - A unit of measure that represents an hour of scheduled instruction given to students of which 50 minutes must be of direct instruction.

Contracts – A negotiated transaction in which both parties to the agreement specify their actions to be performed.

Contractual Services – Monies paid for services rendered by firms and individuals under contract who are not employees of the Alamo Colleges.

Credit Students – Students enrolled in a course that can be applied to a degree, diploma, certificate or other formal award.

Debt Service – Interest and matured principal related to outstanding debt obligations – may be either the cash outlay needed or the amount accrued for meeting such payment during any accounting period.

Debt Service Requirements – The amount of the current period’s principal and interest related to long-term debt obligations.

Degree – An award conferred by a postsecondary education institution as official recognition for the successful completion of a program of study.

Developmental Education – Developmental education refers to the range of courses and activities designed to prepare students to complete credit bearing college level courses successfully.

Distance Education – Courses in which the majority of instruction occurs when the students and instructor are not in the same physical setting. A distance education course can be delivered synchronously or asynchronously to any single or multiple locations through electronic modes (e.g., the Internet, video conferencing, television, etc.), by correspondence, or by other means.

Duplicated Headcount – Students enrolled at more than one college are counted at each college resulting in “duplicated” headcount.

Employed and/or Enrolled – Students who have taken a job after graduation or enrolled in higher education after graduation.

Ethnicity – Ethnic origin of students, faculty or staff.

Fall to Fall Persistence FT FTIC – The rate at which full-time, first-time-in-college, degree-seeking credit students either persist from the Fall term of entry (at census date) to the Fall term of the following year (at census date) or earn a degree or certificate before the next fall term.

Fall to Fall Persistence PT FTIC – The rate at which part-time, first-time-in-college, degree-seeking credit students persist from the Fall term of entry (at census date) to the Fall term of the following year (at census date).

Fall to Spring Persistence FT FTIC – The rate at which full-time, first-time-in-college, degree-seeking credit students persist from Fall term of entry (at census date) to the subsequent Spring term (at census date) where full-time is defined as a student taking 12 or more semester credit hours.

Fall to Spring Persistence PT FTIC – The rate at which part-time, first-time-in-college, degree-seeking credit students persist from the Fall term of entry (at census date) to the subsequent Spring term (at census date) where part-time is defined as a student taking less than 12 semester credit hours.

First-Time-in-College Student (FTIC) – An entering student who has never attended any college. Also includes students who entered with advanced standing (college credits earned before graduation from high school).

Financial Aid – Grants, loans, assistantships, scholarships, fellowships, tuition waivers, tuition discounts, veteran’s benefits, employer aid (tuition reimbursement) and other monies provided to students to meet expenses. This includes Title IV subsidized and unsubsidized loans made directly to students.

Fiscal Year – The period of time beginning September 1 and ending on the following August 31, both dates inclusive, which coincides with the State of Texas’ fiscal year.

FTE – Full time equivalent.

FTSE – Full time student equivalent.

Full Time Faculty – Tenured, tenure-track, and full-time faculty.

Full-Time Student – Students enrolled for 12 or more credit hours in a semester.

Fund Balance/Equity – Available spendable resources at a given point in time.

Gender – The gender of a student or faculty or staff member. An ‘M’ denotes Male and an ‘F’ denotes Female.

Graduation Rate – Percentage of a given college-entering, first-time-in-college cohort of degree-seeking students who graduate in a specific period of time.

Headcount – Number of students in a group by classification.

I&G Operating Budget – The Instruction and General Operating Budget contains all of the revenue and expenditures associated with providing services and programs relating to instruction and general operating activities of the College District.

Institutional Support Function – Expenses for (1) central executive level management and long-range planning of the entire institution; (2) fiscal operations; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storeroom, safety, security, printing and transportation services to the institution; (7) support services for faculty and staff that do not operate as auxiliary enterprises; (8) activities concerned with community and alumni relations, including development and fundraising; and (9) bad debt expense related to tuition and fee revenue.

Instruction Function – Expenses for all activities that are part of an institution’s instruction program. This function includes expenses for credit and non-credit courses, for academic, vocational, and technical instruction, for development and tutorial instruction, and for regular, special, and extension session.

Investments – The purchase of a financial product with the expectation of favorable future returns or the purchase of a physical good, such as inventory, with the objective of improving future business.

Levy – To impose taxes, assessments or service charges.

Liability – Probable future sacrifices of resources arising from obligations to transfer assets or provide services in the future as a result of a transaction or event.

NLC – Northeast Lakeview College, one of the Alamo Colleges.

NVC – Northwest Vista College, one of the Alamo Colleges.

Non-Credit Students – Students enrolled in a higher education technical course offered for continuing education units and conducted in a competency based format.

Operating Expense – Expenses that are incurred as a direct result of the nature of the activity being reported. These costs are necessary to the maintenance of the institution. An example would be salary and wages.

Operating Revenue – Funds derived from sources related to normal business operation or activity. An example would be tuition and course fees.

PAC – Palo Alto College, one of the Alamo Colleges.

Part Time Faculty – Faculty employed less than 100 percent of time, often referred to as adjuncts.

Part-Time Student – Students who are enrolled in fewer than 12 semester credit hours in a given semester.

Public Service Function – Funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution.

Restricted – Constraints stipulated by an external party to the institution. They may be based either on a specific time or purpose.

Retention Rate Within Term – The rate at which credit students persist within the same term (excludes Fall late flex, includes dual credit).

Revenue by Source – Funds received from tuition, taxes, state appropriations and other sources.

SAC – San Antonio College, one of the Alamo Colleges.

Service Area – The geographical area, or target market, for educational delivery by community/ junior colleges. The District's service area is comprised of Atascosa (50%), Bandera, Comal, Guadalupe (98%), Kendall, Kerr, and Wilson counties.

Semester Credit Hour (SCH) – Semester Credit Hour is a unit of measure representing an hour (50 minutes) of instruction over the weeks in a semester.

SPC – St. Philip's College, one of the Alamo Colleges.

Student Service Fees – Fees charged for the performance of activities related to student activities not related to instruction, research or public service.

Student Services Function – Expenses include resources expended for offices of admissions and the registrar and activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program.

Taxes – Non-exchange transactions levied or imposed by the institution.

Texas Community College System – Refers to all Texas public community colleges.

THEA – Texas Higher Education Assessment.

THECB – The Texas Higher Education Coordinating Board.

THECB Accountability System – Texas Higher Education Coordinating Board Accountability System refers to an electronic, on-line system used to track performance on critical measures that exemplify higher education institutions' missions. Its major focus is on the four target areas of participation, success, excellence and research.

Transfer – A student entering an institution for the first time, but known to have previously attended a postsecondary institution.

Tuition – Fees charged to students for the delivery of instruction credit hour.

Tuition Discount – Tuition not expected to be paid by the student - may be either an internal scholarship/fellowship or grant resources.

Unrestricted – Resources that have not stipulation as to their use.

Very Large Community College Group – The very large community college districts are located in major metropolitan areas of Texas. These colleges include: Alamo Community College District, Austin Community College, Collin County Community College District, Dallas County Community College District, El Paso Community College, Houston Community College System, Lone Star Community College District, San Jacinto College District, South Texas College and Tarrant County College District.

Unduplicated Count – Student enrolled at more than one of the Alamo Colleges counted only once in district-wide totals.

Source: THECB Accountability System, CCSSE Key Performance Indicators, IPEDS, the THECB Budget Requirements and Annual Financial Reporting Requirements for Texas Community and Junior Colleges Manual and the Institutional Research and Effectiveness Services (IRES) Department-the Alamo Colleges.

Campus Locations

Northeast Lakeview College

1201 Kitty Hawk Rd.
 Universal City, TX 78148
 (210) 486-5000

Northwest Vista College

3535 N. Ellison Dr.
 San Antonio, TX 78251
 (210) 486-4000

Palo Alto College

1400 Villaret Blvd.
 San Antonio, TX 78224
 (210) 486-3000

San Antonio College

1300 San Pedro Ave.
 San Antonio, TX 78212-4299
 (210) 486-0000

Southwest Campus

800 Quintana Road
 San Antonio, Texas 78211
 (210) 486-7000

St. Philip's College

1801 Martin Luther King Dr.
 San Antonio, TX 78203
 (210) 486-2000

District Office - Houston Street

811 W. Houston St.
 San Antonio, TX 78207

District Office - Sheridan

201 W. Sheridan
 San Antonio, TX 78204



ALAMO
COLLEGES

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