

ALAMO COMMUNITY COLLEGE DISTRICT

SAN ANTONIO, TEXAS



ALAMO
COLLEGES
DISTRICT

ANNUAL BUDGET

FISCAL YEAR 2019 - 2020

NORTHEAST LAKEVIEW COLLEGE

NORTHWEST VISTA COLLEGE

PALO ALTO COLLEGE

ST. PHILIP'S COLLEGE

SAN ANTONIO COLLEGE



ALAMO COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Annual Budget

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INTRODUCTION



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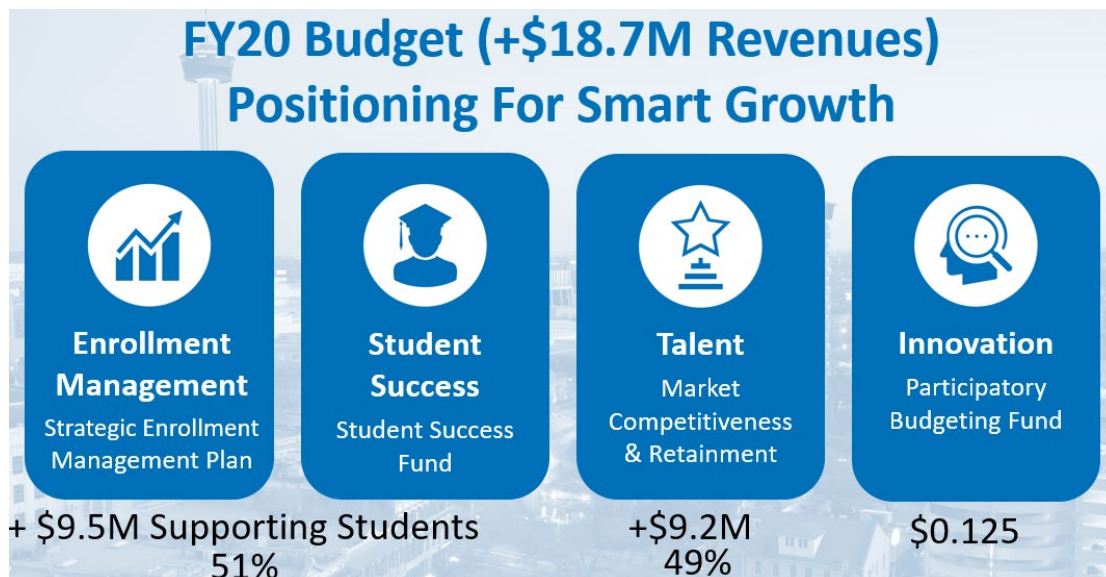
Message from the Chancellor

December 1, 2019

Members of the Board of Trustees, Taxpayers of Bexar County, and Residents of the Alamo Colleges District service area:

It is my pleasure to present the Alamo Colleges District Fiscal Year 2020 (FY20) Annual Budget. The FY20 budget supports the District's vision and positions us for "Smart Growth," making the most effective use of every dollar to support our goal of ending poverty in San Antonio through education by advancing the economic and social mobility of our community and success of our students.

The \$18.7 million in additional revenue in the FY20 budget focuses on two main areas: student support and talent support. Student support funding includes the Student Advocacy Centers, which are now open at all five colleges, pilot health clinics at two colleges, and launching the AlamoPROMISE. Talent support includes a new minimum living wage to provide greater economic security for every employee, plus a general wage increase of 3% and stipends to maintain market competitiveness in high-wage, high-demand job programs.



Highlights of the accomplishments at the Alamo Colleges District this past year include:

- **Economic Impact Study:** In October 2018, the results of an Economic Impact Study verified the positive impact the Alamo Colleges District has on its students, taxpayers and community. Most impressively, the study showed that a graduate from one of our five colleges with an associate degree would earn \$9,400 more per year, and \$400,000 more in a working lifetime, than someone with only a high school diploma.
- **Baldrige Award:** The Alamo Colleges District was recognized as a recipient of the 2018 Malcolm Baldrige National Quality Award and is the only community college to earn the award in its 32-year history.
- **Fresh Start Program:** In keeping with our vision, the Alamo Colleges District launched a Fresh Start program in order to reach the nearly 270,000 adults in our area with some college and no degree. In Fall 2019, students who attended one of our colleges and left owing a balance of \$500 or less, were able to re-enroll and work toward completing their educational goals.
- **AlamoONLINE and E-Rate:** AlamoONLINE, which launched in 2018, allows students to earn a degree or certificate online. The Board of Trustees also approved a new E-Rate tuition that took effect in Fall 2019 that allows students who are outside Bexar County and wish to take courses in a fully online



program to pay less than the out-of-district tuition. Both of these programs will help out-of-district students who want to enroll in an online program and allow the Alamo Colleges to lead online learning in our region.

- **New District Support Operations (DSO) Building:** For the first time, all district employees are housed together in one central location, allowing for enhanced engagement and collaboration while providing space for conferences, workshops and community meetings. With new opportunities like our Collaborating for Student Success breakfasts, we have been energized by the level of engagement and collaboration taking place in our beautiful new building.
- **AlamoPROMISE:** With funds in the FY20 budget to provide initial support, the district launched a new program - AlamoPROMISE. As last-dollar funding, AlamoPROMISE covers the gap between financial aid and the cost of tuition and mandatory fees for graduating high school seniors in Bexar County. 25 participating high schools will be part of Phase 1; Phase 2 will include all public high schools in Bexar County. Launch events took place in October and November 2019 at high schools across San Antonio, and over 5,000 students have signed up to “Save Your Seat” at one of our five colleges.
- **Updated Strategic Plan:** Shaped by our commitment to collaboration, the district also updated its *Strategic Plan—Our Voices. Our Vision. Our Plan.*, with input from 1,300 students, employees, and community members. It will serve as a roadmap for the district’s future progress and continued success.
- **Award from the Hispanic Association of Colleges and Universities (HACU):** The Alamo Colleges District was honored by HACU with the national 2019 Outstanding HACU-Member Institution award. This recognition acknowledges the Alamo Colleges District’s commitment to providing access to all residents of our diverse community and providing student excellence in education

The Board of Trustees adopted The Alamo Way as the educational philosophy of the Alamo Colleges District in July 2011 (Board Policy B.9.1). This annual operating budget provides the financial foundation to implement The Alamo Way with a focus on three key, strategic elements: 1) Student Success, 2) Principle-Centered Leadership, and 3) Performance Excellence. Coupled with this philosophy are the well-defined mission, vision, and values of the district:

Mission

Empowering our diverse communities for success.

Vision

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

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:



As we move forward through FY20 and the years to come, I am confident that we will continue our mission of empowering our diverse communities for success. Many thanks to the Alamo Colleges District family for their continued dedication and contributions in helping our students achieve their educational goals.

In Service,

Dr. Mike Flores
Chancellor



Organizational Description (Who We Are)

Alamo Colleges District is a nationally recognized organization and the recipient of the Malcom Baldrige National Quality Award, the nation's highest honor for performance excellence. Four of the five colleges in the Alamo Colleges District are named in the top 150 of the nation's best community colleges and Palo Alto College is among the top two in the country. The Alamo Colleges District includes Palo Alto College, Northwest Vista College, San Antonio College, St. Philip's College, and Northeast Lakeview College, along with a number of off-campus locations throughout the San Antonio metropolitan area, serving an eight-county region, with a total enrollment of over 100,000 students.

People recognize the Alamo by its distinctive architectural shape. But it is best remembered for the way it reshaped history—as a mission, as a battle site and a symbol of freedom. As its namesake, the Alamo Community College District (Alamo Colleges District or ACD) has had its own inspirational impact on society. From our origin as a community college district in 1945 through decades of change and expansion, we have worked to make higher education accessible and affordable for all. Today, our five colleges fulfill this promise with a vast array of courses and 2-year degrees. Our credits transfer to four-year universities for those pursuing advanced degrees, and our workforce development and continuing education programs help individuals build new careers and meet the needs of businesses. In short, we empower people and shape futures.

The Alamo Colleges District (ACD) is one of the largest community college systems in the United States and the fourth¹ largest in Texas. Bexar County is the taxing district for ACD. However, we serve a much larger region; our service area includes all of Bandera, Bexar, Comal, Kendall, Kerr and Wilson Counties, and most of Atascosa and Guadalupe Counties. San Antonio is the seventh-largest city in the nation with an estimated 1.5 million people, of which 60% are Hispanic. Of all students enrolled in post-secondary education in the city, approximately 39% are enrolled in one of our Colleges². A recent \$450 million capital improvement program will allow us to create some of the best facilities for teaching and learning in the country including a first-class Tourism, Hospitality and Culinary Arts facility and several STEM (science, technology, engineering and mathematics) buildings.

ACD serves the Bexar County community and its service area through its programs and services that help students succeed in acquiring the knowledge and skills needed in today's world. Students are taught by highly qualified faculty with Master's and Doctorate degrees who are dedicated to creating a learning-centered environment. Student services include advising, computer labs, tutoring, financial aid services, services for the disabled, advocacy centers, developmental instruction, veteran's services, and job placement.

The ACD, a Hispanic Serving System which includes the nation's only college 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 diverse 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 Five Colleges of the Alamo Colleges District

The five colleges that comprise ACD include: St. Philip's College (SPC), established in 1898; San Antonio College (SAC), established in 1925; Palo Alto College (PAC), established in 1985; Northwest Vista College (NVC), established in 1995; and Northeast Lakeview College (NLC), established in 2007. All of the colleges are within San Antonio city limits except Northeast Lakeview College, located in Universal City, just to the northeast of San Antonio. Each College operates with significant autonomy in accordance with ACD's unique Participatory Leadership model of collaborative leadership between the Colleges and DSO. Based on that autonomy, each

¹ Contact Hour Analysis by ACD Finance & Fiscal, 10/24/19

² San Antonio Economic Development Foundation



College is accredited independently by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate degrees and certificates.

The five college campuses encompass more than 5.4 million square feet of space on 779 acres across Bexar County. Each has typical college campus facilities such as academic and classroom buildings, administrative buildings, library facilities, gymnasiums, cafeterias, science classrooms and labs, and computer labs. In addition, there are a number of specialty facilities such as performing arts centers, natatoriums, allied health, emergency medical training areas, and aviation classrooms adjacent to the runway at the historic Stinson Field.

District Support Operations (DSO)

District Support Operations (DSO), located in a new building close to the urban contemporary Pearl District, provides administrative services and support to the five colleges under Collaborative Agreements. The new DSO facility encompasses 160,950 square feet of space which houses the executive offices for the Chancellor and Vice Chancellors, as well as Human Services, Legal Services, Ethics, Communications, Internal Audit, Strategic Planning and Performance Excellence, Institutional Research and Effectiveness, Information Technology, Finance and Fiscal Services, Facilities, Student Financial Aid, Center for Student Information, Police, workforce programs, and other service units. The new DSO building has a large conference center for cross-college meetings, program collaboration, and community use. Some remaining DSO personnel are co-located with the colleges on their campuses, enabling them to be close to the customers they support.

Off-Campus Sites

The Alamo Colleges District 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 Southwest Research Institute Center
- Central Texas Technology Center, New Braunfels, TX
- First Responders Academy (FRA), Von Ormy, TX
- Greater Kerrville - Alamo Colleges Center
- Westside Workforce Education and Training Center
- Eastside Education and Training Center
- Harlandale Education and Training Center
- Brackenridge Education and Training Center

Our Colleges are open-door institutions whose students come to college with various goals and at various levels of preparedness. Consequently, we serve students and the community with transfer courses, academic and technical degrees, and workforce development and continuing education options, offering more than 325 degree and certificate programs. Our educational program and service offerings are designed to meet the educational goals and service needs of our students. We deliver these services through semester, flex, weekend, evening and online courses.

Awards, recognitions and major initiatives during FY2019

- Honored as the only community college system in the nation to earn the Malcolm Baldrige National Quality Award.
- One of only four Texas community college institutions to be selected as a finalist for Excelencia in Education's inaugural Seal of Excelencia.



- AlamoONLINE was formally released and is serving students in Bexar County and seven surrounding counties.
- Fresh Start, a program to offer eligible students the opportunity to re-enroll and complete their degree or certification, was established.
- The Aspen Institute College Excellence Program named San Antonio College, Palo Alto College Northwest Vista College, and St. Philip's Colleges, to the list of 150 community colleges eligible to compete for the \$1 million Aspen Prize for Community College Excellence, the nation's signature recognition of high achievement and performance among America's community colleges.
- Palo Alto College was a finalist for the 2019 Aspen Prize and was recognized for its strong record of improvement with the Rising Star award, receiving \$100,000.
- St. Philip's College named #9 of the 2019 Best Online Community Colleges in Texas.
- Northeast Lakeview College ranked #12 of the 50 Best Community Colleges in the nation by Learn.org.
- San Antonio College ranked one of the top community colleges for Hispanics, by Hispanic Outlook (H.O.) magazine for the third consecutive year.

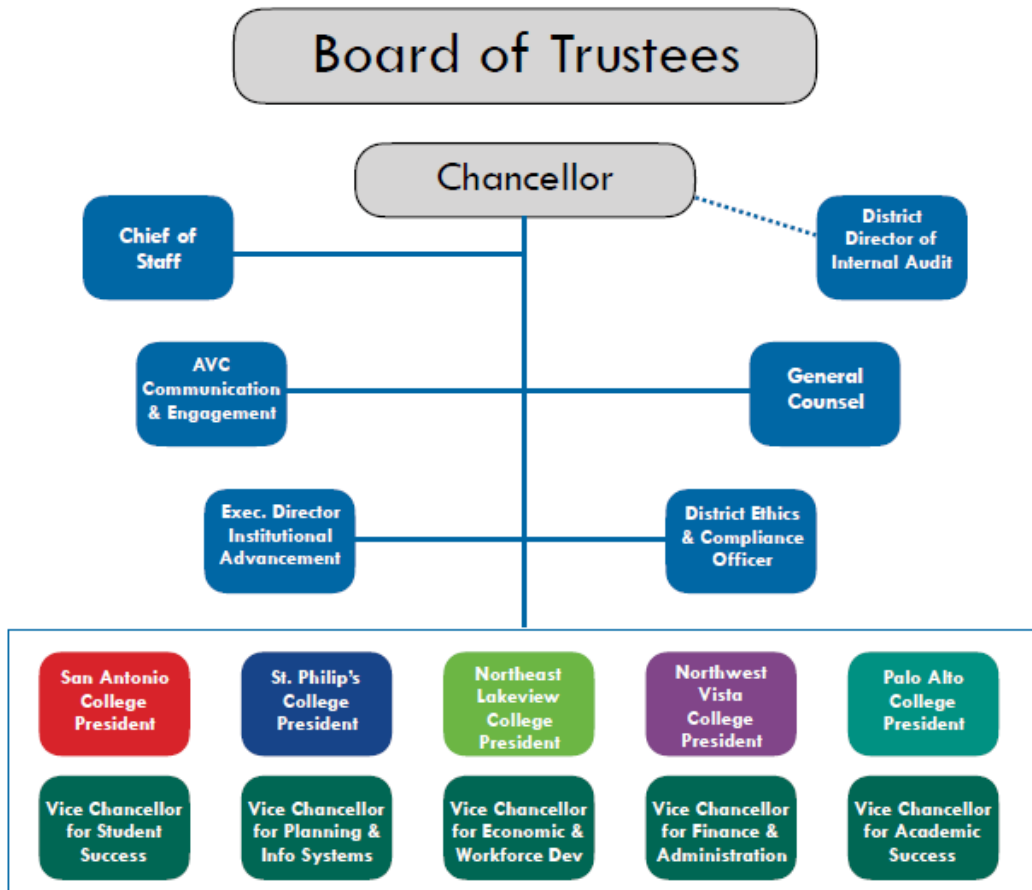
Workforce Profile of Alamo Colleges District

Our workforce includes faculty, administrators, staff, and work study (student employees). The District's diverse workforce continues to be representative of both our student population and the demographics of Bexar County. Teaching faculty are required to meet the certification requirements associated with accreditation set by the SACSCOC. Some positions in the administrative segment require professional or doctoral degrees while others require bachelors or master's degrees and positions in the staff segment require at least a high school level of education. While no bargaining units exist, the Faculty Senate and Staff Senate at each of the Colleges are engaged in Participatory Leadership for local initiatives. These groups are also part of a larger, Unified ACD Faculty Senate and Staff Senate which addresses alignment issues as needed in the district. This is another example of our Participatory Leadership approach. Special health and safety related requirements exist in the following areas: recognized hazardous work environments such as welding, electrical, chemical, and ergonomics; compliance with Texas Commission on Law Enforcement Standards for police officers; and driving safety for vehicle operators.

Organizational Structure/Organizational Governance of ACD

The Chancellor is the Chief Executive Officer (CEO) and reports to a 9-member Board of Trustees (Board) and one non-voting Student Trustee; the members represent nine different districts in the San Antonio area and are elected by community members to serve for a term of six years. The student trustee is selected by the Board from the student associations of the five Colleges and serves a one year term. The Board acts as a Committee of the Whole and is comprised of eight committees: Student Success; Building, Grounds, and Sites Selection; Policy and Long Range Planning; Audit, Budget and Finance; Workforce; Legislative; Community Involvement; and Legal Affairs. Committees provide oversight of operations in their areas of responsibility and issue guidance and direction in the form of Board Policies.

By state statute, the Board is the governing body that sets policy, appoints the Chancellor, levies property taxes, and approves the budget. The Board is the final authority on all matters of governance for the organization. College Presidents report to the Chancellor, serve as CEOs of their college; and sit on the Strategic Leadership Team (SLT), the senior decision-making body within the organization.



Regulatory Requirements

ACD operates within the Texas Education Code monitored through the Texas Higher Education Coordinating Board (THECB), which regulates contact-hour funding, common courses, and the approval of new programs. THECB also compares demographic and financial data and monitors institutional effectiveness. ACD must comply with specific FERPA, ADA, OSHA, EPA, and EEOC requirements. ACD operates in accordance with regulatory requirements at the federal, state, and local levels.

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The District’s Board of Trustees adopts the annual budget, which is prepared according to Generally Accepted Accounting Principles (GAAP) on the accrual basis of accounting (comparable to the audited financial statements) for operating funds and available resources for construction and renewal funds, 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.

HB 1495 Requirements

HB 1495 (86th Legislature) requires all political subdivisions to report expenditures “directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.” The Alamo Colleges District (ACD) is a member of the Texas Association of Community Colleges (TACC). TACC estimates that \$12,500 of ACD’s dues goes to advocacy for community colleges. ACD is also an Associate Member of the Texas Association of School Boards (TASB). TASB estimates that \$75 of the membership fees will go to advocacy in FY 20.

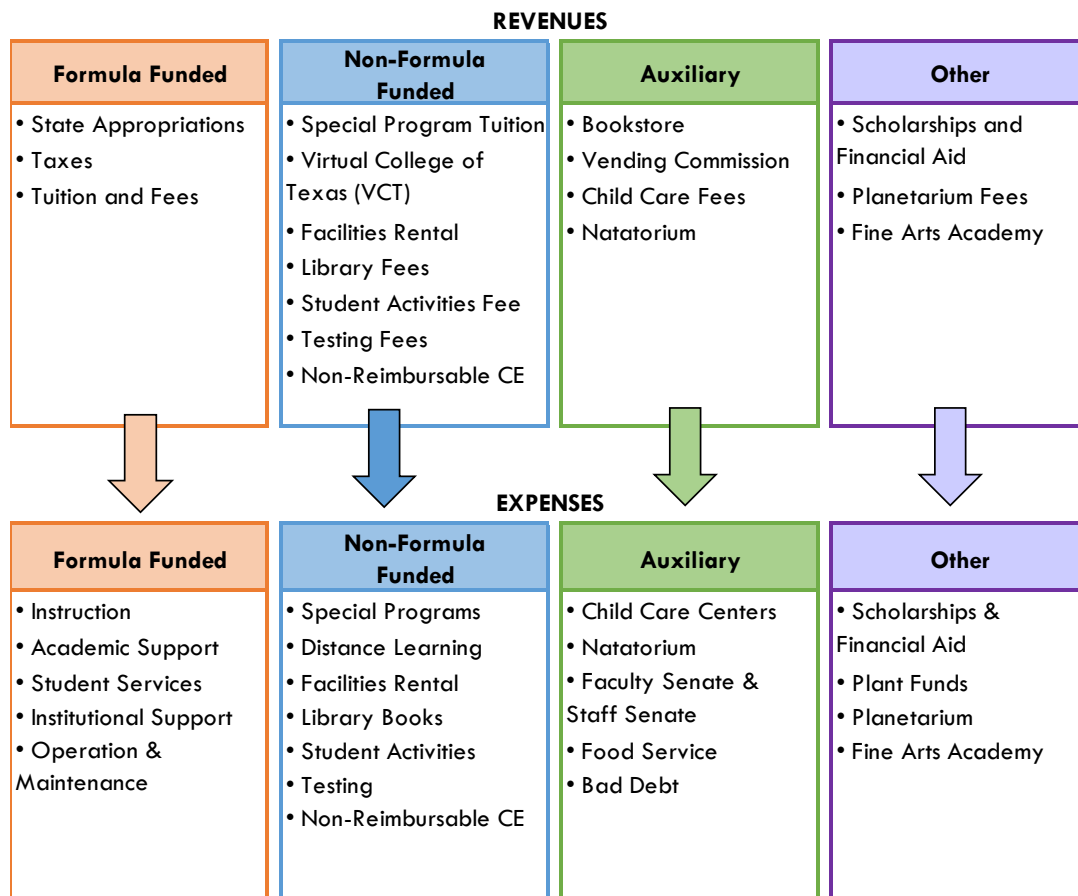


Budget Process and Budget Calendar

Budget planning at the district level and college level is an annual process. This process includes the development of budget allocations using a formal Funding Model (FM) followed by a budget distribution, which is a detailed organizational account distribution process undertaken at the College and DSO levels.

The District Budget Office (DBO) coordinates preliminary projections for revenues and a “Special Board Meeting” is held in January for the purpose of reviewing the current legislative agenda and providing a preliminary look at the next year’s operating budget situation. In March, the Colleges provide contact hour, enrollment, and non-formula revenue projections and the DBO coordinates projections for enrollment, revenue and other key data elements in collaboration with the College budget officers. At the March board meeting, tuition and fee rates are set for the Fall term.

In the April/May timeframe Colleges and DSO Units finalize employee position listings and begin preliminary work on the development of detailed budgets based on: strategic objectives, organizational unit needs, educational needs, and College objectives. The District Budget Office (DBO) and the Colleges then prepare initial operating expense budget allocations generated by the Funding Model (FM) which are distributed to each of the Colleges and DSO units. In July, the Board Budget Retreat is held for presentation, review and approval of the budget for the upcoming year. During this retreat, presentations were made on various Smart Growth Priorities including *Growing High Demand Programs*, *Growing Online Programs*, *Launching AlamoPROMISE*, *Advancing Student Advocacy*, *Implementing the Enrollment Coach Model*, *Student Success Fund and Innovation Program*, and *FY20 Employee Compensation Strategies*. Subsequently, allocations are made to the Colleges and DSO Units, who then apply their individual processes to fund their Action Plans and organizational priorities.





Significant steps in the annual budget process leading up to the presentation of the Final Budget to the Board of Trustees are summarized below.

September	October	November	December
<ul style="list-style-type: none"> • New Fiscal Year begins • After final prior year payroll run – position are “active” in Banner HR and feed labor budget to Finance production budgets • Budget Book planning and build 	<ul style="list-style-type: none"> • Budget Book planning and build continues • Year-end review and December budget amendments preparation 	<ul style="list-style-type: none"> • Budget Book build finalized • In accordance with the state statutes in General Appropriations Act a) Submit adopted budget to State of Texas and b) Budget Book posted to AlamoShare • The Alamo Colleges’ District Budget Office coordinates preliminary projections for revenues • Budget versus actual spend reported and reviewed with College Presidents and District Vice Chancellors 	<ul style="list-style-type: none"> • Amendments to the budget, including multi-year roll-over funds, are presented for Board approval
January	February	March	April
<ul style="list-style-type: none"> • Board Budget Retreat (dates vary) • Budget “kickoff” of next Fiscal Year with Colleges and DSO 	<ul style="list-style-type: none"> • Next Fiscal Year preliminary Formula and non-formula revenues are projected • Budget versus actual spend reported and reviewed with College Presidents and District Vice Chancellors 	<ul style="list-style-type: none"> • In March, The District Budget Office coordinates projections for enrollment, revenue and other key data elements, in collaboration with the campus budget officers • Colleges provide Contact Hour, Enrollment, and non-formula revenue projections. • Board approves T & F schedule for Fall Term • Operating expense budget allocations distributed 	<ul style="list-style-type: none"> • Colleges and Departments verified positions for new budget year • Board of Trustees approve annual compensation increase for faculty, staff and administrators (as applicable) • Colleges and Departments load non-labor information into detailed department level budgets
May	June	July	August
<ul style="list-style-type: none"> • Colleges and Departments finalize load of labor and non-labor information into detailed department level budgets • Budget versus actual spend reported and reviewed with College Presidents and District Vice Chancellors • By end of May, Chancellor approval of phase 1 “critical hires” by stakeholders and finalizes budget 	<ul style="list-style-type: none"> • DBO balances the Working Operating Budget to allocations • Staffing Management Plan 	<ul style="list-style-type: none"> • Board of Trustees Budget Retreat: Presentation and review of Fiscal Year Operating Budget • Board Approval of Fiscal Year Operating Budget 	<ul style="list-style-type: none"> • Finalize Banner detailed department budgets and roll non-labor to “production” to allow early purchase orders in preparation for Fall term • Board Approval of Fiscal Year All Funds Budget • District Budget Office one day planning retreat



REVENUE AND EXPENSES



ALAMO
COLLEGES
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Revenue and Functional Expense Alignment

The FY2020 operating budget was developed based on a funding model that aligns the strategic plan with the available resources, driven by key student-data drivers such as student headcount and contact hours. The chart below depicts the major revenue streams and the cost structures they support.

REVENUES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL
EDUCATION & GENERAL <i>State Appropriations Tuition and Fees CE Reimbursable Tuition Taxes Investment Income Other (Indirect Cost Recovery for Federal Revenue, Property Rental, Vendor Fees, VA)</i>	PROGRAM TUITION* <i>Nursing Fire Science Dental Lab Tech Aviation Culinary Arts Digital Media Digital Video & Cinema Production</i>	STUDENT ACTIVITIES <i>Fees</i>	ENTERPRISE ACTIVITIES <i>Library Fines Gym Rental Charges Facility Rental Charges Testing Fees Virtual College of Texas (VCT) Fees CE Non-Reimbursable</i>	PUBLIC SERVICE <i>Planetarium Fees Fine Arts Acad. Charges</i>	DESIGNATED <i>Child Care Center Fees Natatorium Charges</i> NON-DESIGNATED <i>Bookstore Commission Vending Commission Copy Machine Charges Parking Permits & Fines</i>	SCHOLARSHIPS & FINANCIAL AID <i>Earnings</i>

EXPENSES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL
EDUCATION & GENERAL <i>Instruction Academic Support Student Services Institutional Support Operation & Maintenance</i>	PROGRAM TUITION* <i>Nursing Fire Science Dental Lab Tech Aviation Culinary Arts Digital Media Digital Video & Cinema Production</i>		ENTERPRISE ACTIVITIES <i>Library Fines Gym Rental Charges Facility Rental Charges Testing Fees Virtual College of Texas (VCT) Fees CE Non-Reimbursable</i>	PUBLIC SERVICE <i>Planetarium Fees SA Symphony Fine Arts Academy</i>	DESIGNATED <i>Child Care Centers Natatorium</i> AUXILIARY SUPPORTED <i>Intramural Food Service</i>	SCHOLARSHIPS & FINANCIAL AID

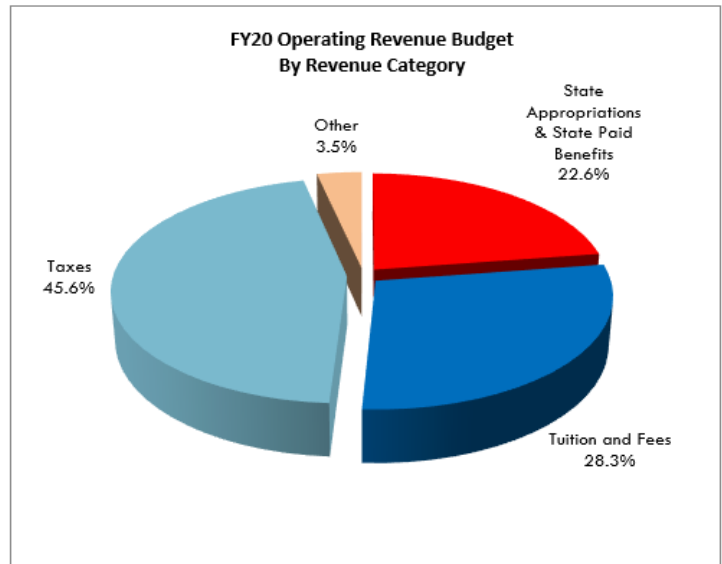
* For full list of program tuition, see Tuition and Fees Schedule in Appendix section.



FY20 Revenue Summary

Operating revenues to Alamo Colleges District are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. The FY 2019-2020 Annual Budget is based on the following revenue assumptions:

- Alamo Colleges District continues to offer the most economical college costs in our service area, keeping tuition and fees affordable and at reasonable levels while maintaining our focus on quality.
- The projected ad valorem taxes increased significantly as the taxable assessed value of properties across Bexar County increased by nearly 6%. It is important to note, there was not a property tax rate increase requested for the FY 2019-2020 budget.
- State appropriations including state-paid benefits (group health & retirement) increased by \$2.8 million over the prior year, as the 86th Texas Legislature passed the bi-annual General Appropriations Act for the upcoming two fiscal years, FY 2019-2020 and FY 2020-2021.



Cost of Education – Who Pays?

Tuition and fees are heavily subsidized by State Appropriations and Federal & State Student Financial Aid. Students pay out of pocket only \$.18 of each expense \$1 at Alamo Colleges District. Due to State Funding reductions (from 44% to 20%), local property taxes are now covering \$.24 on the dollar of non-facilities' costs.





FY2020 REVENUE SUMMARY

	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
FORMULA REVENUE FOR FUNDING MODELS							
State Appropriations	62,774,470	-	-	-	-	-	62,774,470
Veteran's Assistance Ctr.	4,058,400	-	-	-	-	-	4,058,400
State Paid Benefits	20,388,116	-	-	-	-	-	20,388,116
Tuition - (Exclude CE)	-	28,459,807	15,565,949	13,384,091	25,883,067	11,075,487	94,368,400
Tuition - CE Reimbursable	-	-	18,640	-	-	-	18,640
Taxes	175,587,193	-	-	-	-	-	175,587,193
Other	6,425,000	-	-	-	-	-	6,425,000
Non Designated Auxiliary	968,000	-	-	-	-	-	968,000
Total Formula Revenue	270,201,179	28,459,807	15,584,589	13,384,091	25,883,067	11,075,487	364,588,219
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
Instruction	-	1,299,700	1,835,500	342,000	76,362	-	3,553,562
Public Service	34,500	172,000	109,150	275,000	292,176	-	882,826
Academic Support	538,098	7,000	500	1,100	31,733	16,000	594,431
Student Services	346,280	1,074,192	567,640	538,924	1,010,076	330,770	3,867,882
Designated Auxiliary	-	271,072	137,000	1,780,000	-	-	2,188,072
Non-Designated Auxiliary	2,215,000	-	-	-	-	-	2,215,000
Continuing Education	6,277,851	-	184,228	65,000	-	-	6,527,079
Designated Unrestricted	-	611,091	19,900	110,000	12,500	10,500	763,991
Total Non-Formula Revenue	9,411,729	3,435,055	2,853,918	3,112,024	1,422,847	357,270	20,592,843
TOTAL REVENUES	\$ 279,612,908	\$ 31,894,862	\$ 18,438,507	\$ 16,496,115	\$ 27,305,914	\$ 11,432,757	\$ 385,181,062



FY2020 REVENUE BUDGET

FORMULA REVENUE FOR FUNDING MODELS

	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
STATE APPROPRIATIONS							
11X001 State Appropriations E & G	62,774,470	-	-	-	-	-	62,774,470
11X001 Veteran's Assistance Ctr.	4,058,400	-	-	-	-	-	4,058,400
11X001 State Paid Benefits	20,388,116	-	-	-	-	-	20,388,116
TOTAL STATE APPROPRIATIONS	87,220,986	-	-	-	-	-	87,220,986
TUITION							
Tuition							
11X001 Tuition - Non Exempt	-	22,220,315	12,292,447	10,516,277	20,201,051	8,547,222	73,777,311
11X001 Tuition - Exempt	-	5,584,949	9,719,463	6,144,424	6,558,827	2,796,357	30,804,020
11X001 Tuition - Exempt Discounts*	-	(6,752,229)	(10,543,443)	(6,782,035)	(7,610,494)	(3,117,166)	(34,805,368)
11X001 Tuition Pledged (25%)	-	7,406,772	4,097,482	3,505,426	6,733,684	2,849,074	24,592,437
Total Tuition and Tuition Pledged	-	28,459,807	15,565,949	13,384,091	25,883,067	11,075,487	94,368,400
11X001 CE Tuit Reimbursable	-	-	18,640	-	-	-	18,640
TOTAL TUITION	-	28,459,807	15,584,589	13,384,091	25,883,067	11,075,487	94,387,040
TAXES							
11X001 M&O Current Tax Revenue	174,132,722	-	-	-	-	-	174,132,722
11X001 M&O Delinquent Tax Revenue	450,897	-	-	-	-	-	450,897
11X001 M&O Penalties & Interest	1,353,574	-	-	-	-	-	1,353,574
11X001 TIF Reduction	(350,000)	-	-	-	-	-	(350,000)
TOTAL TAXES	175,587,193	-	-	-	-	-	175,587,193
OTHER							
11X001 Federal Revenue - IDC - SEOG	560,000	-	-	-	-	-	560,000
11X001 Returned Check Fee Revenue	25,000	-	-	-	-	-	25,000
11X001 Sales & Services Revenue	50,000	-	-	-	-	-	50,000
11X001 Pledged Investment Income	3,500,000	-	-	-	-	-	3,500,000
11X001 Installment Payment Fee	950,000	-	-	-	-	-	950,000
11X001 Processing Fee	920,000	-	-	-	-	-	920,000
11X001 Transcript Fees	420,000	-	-	-	-	-	420,000
TOTAL OTHERS	6,425,000	-	-	-	-	-	6,425,000
NON-DESIGNATED AUXILIARY							
13X001 AUX - Bookstore Commission	600,000	-	-	-	-	-	600,000
13X001 AUX - UPS Store Commissions	28,000	-	-	-	-	-	28,000
13X001 AUX - Vending Rev	340,000	-	-	-	-	-	340,000
TOTAL NON-DESIGNATED AUX	968,000	-	-	-	-	-	968,000
TOTAL FORMULA REVENUES	\$ 270,201,179	\$ 28,459,807	\$ 15,584,589	\$ 13,384,091	\$ 25,883,067	\$ 11,075,487	\$ 364,588,219

* Tuition - Exempt Discounts include Summer Momentum Program (SMP).



FY2020 REVENUE BUDGET

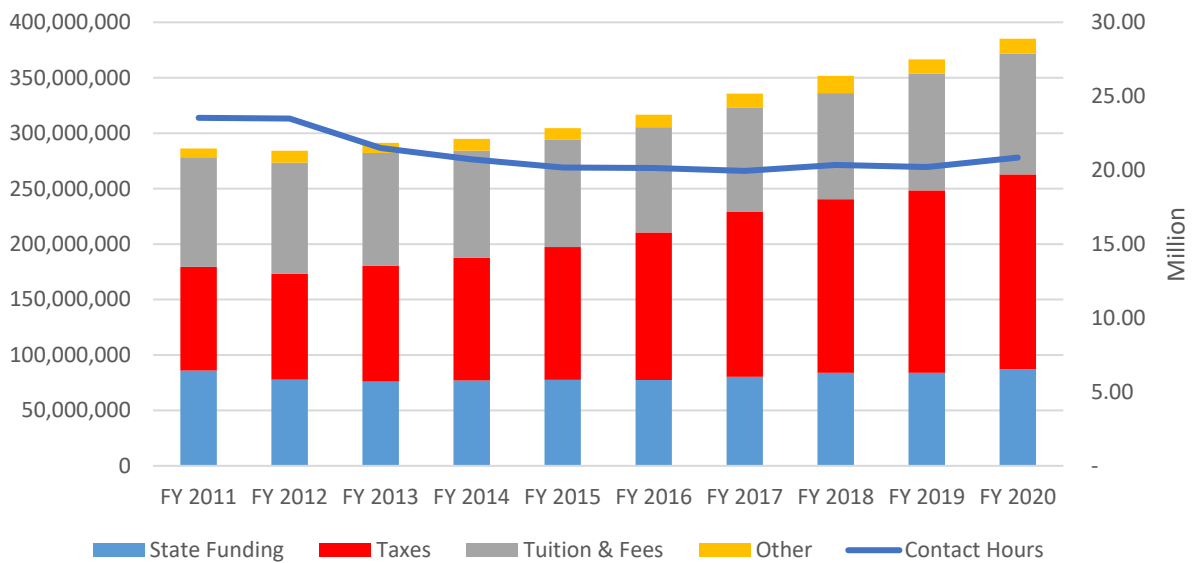
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES

	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
11X001 Special Prog Tuition	-	1,218,200	1,826,500	278,000	66,362	-	3,389,062
11X001 VCT Fee Revenue	-	-	9,000	20,000	10,000	-	39,000
111001 Sales & Services Revenue	-	5,500	-	40,000	-	-	45,500
11X001 Seminars & Workshop Revenue	-	12,500	-	-	-	-	12,500
11X001 Miscellaneous Revenue	-	63,500	-	4,000	-	-	67,500
TOTAL INSTRUCTION	-	1,299,700	1,835,500	342,000	76,362	-	3,553,562
11X001 Gym Rental Revenue	-	60,000	-	-	-	-	60,000
11X001 Facilities Rental Revenue	34,500	72,000	-	-	3,853	-	110,353
11X001 Sales & Services Revenue	-	40,000	109,150	275,000	288,323	-	712,473
TOTAL PUBLIC SERVICE	34,500	172,000	109,150	275,000	292,176	-	882,826
11X001 Library Fines	-	2,000	500	1,100	1,500	1,000	6,100
11X001 Facilities Rental Revenue	208,098	-	-	-	-	-	208,098
11X001 Administrative Fee Revenue	330,000	-	-	-	-	-	330,000
11X001 Sales & Services Revenue	-	-	-	-	30,233	15,000	45,233
11X001 Miscellaneous Revenue	-	5,000	-	-	-	-	5,000
TOTAL ACADEMIC SUPPORT	538,098	7,000	500	1,100	31,733	16,000	594,431
11X003 Student Activity Fee - w/o Exemptions	-	775,392	432,540	372,924	740,640	265,770	2,587,266
11X001 Foreign Student Application Fee	30,000	-	-	1,000	-	-	31,000
11X001 Other Test Fee	-	24,000	8,000	4,000	-	-	36,000
11X001 Prep Test Fee	-	-	1,000	-	-	-	1,000
11X001 TSI Test Fee	15,600	103,000	70,200	45,000	82,586	35,000	351,386
11X001 TCEQ TX Com Environmental Qual Cert	-	17,000	-	-	-	-	17,000
11X001 CLEP Test Fee	-	6,000	2,550	500	6,000	5,500	20,550
11X001 Correspondence Test Fee	-	3,000	2,000	500	-	10,000	15,500
11X001 GED Certificates Test Fee	-	-	2,750	-	-	-	2,750
11X001 Acuplacer Test Fee	7,000	2,600	-	5,000	-	-	14,600
119004 International Education Fee	123,180	-	-	-	-	-	123,180
119001 Non-Government Grants	13,000	-	-	-	-	-	13,000
11X001 Conference Fee Revenue	157,500	-	-	-	-	-	157,500
11X001 Sales & Services Revenue	-	62,700	36,500	26,000	-	-	125,200
11X001 Event Booth Rental Revenue	-	-	-	10,000	-	3,500	13,500
11X001 Breakage Fee	-	5,500	-	-	-	-	5,500
11X001 ID Replacement	-	4,000	2,100	1,000	2,000	1,000	10,100
11X001 Veterans Administration Revenue	-	70,000	10,000	7,000	28,850	-	115,850
11X001 Miscellaneous Revenue	-	1,000	-	41,000	150,000	10,000	202,000
11X001 Auxiliary - Ticket Sales/FundRaising	-	-	-	25,000	-	-	25,000
TOTAL STUDENT SERVICES	346,280	1,074,192	567,640	538,924	1,010,076	330,770	3,867,882
13X001 AUX - Child Care Revenue	-	271,072	120,000	500,000	-	-	891,072
133003 Administrative Fee Revenue	-	-	-	500	-	-	500
133001 Sales & Services Revenue	-	-	17,000	200,000	-	-	217,000
133003 Auxiliary - Advertising Revenue	-	-	-	100,500	-	-	100,500
133003 Local City Contrib NAT Renew/Replac	-	-	-	600,000	-	-	600,000
133003 NAT - Open Swim Revenue	-	-	-	10,000	-	-	10,000
133003 NAT - Entry Fee Revenue	-	-	-	90,000	-	-	90,000
133003 NAT - Vendor Commissions	-	-	-	6,000	-	-	6,000
133003 NAT - Special Program Revenue	-	-	-	45,000	-	-	45,000
133003 NAT - Swim Lessons/Meet Rentals	-	-	-	193,000	-	-	193,000
133003 NAT - Vending Machine Revenue	-	-	-	5,000	-	-	5,000
133003 Auxiliary - Ticket Sales/FundRaising	-	-	-	30,000	-	-	30,000
TOTAL DESIGNATED AUXILIARY	-	271,072	137,000	1,780,000	-	-	2,188,072
13X001 AUX - Campus Access Fees	2,210,000	-	-	-	-	-	2,210,000
13X001 AUX - Parking Fines	5,000	-	-	-	-	-	5,000
TOTAL NON-DESIGNATED AUX	2,215,000	-	-	-	-	-	2,215,000
C.E.							
11X001 CE Tuit Non-Reimbursable	1,750,000	-	-	50,000	-	-	1,800,000
11X001 CE Tuit Non-Reimb Contracts	-	-	39,228	-	-	-	39,228
11X001 Non-CE Tuit Contract Training	2,227,851	-	125,000	-	-	-	2,352,851
Total CE Tuition	3,977,851	-	164,228	50,000	-	-	4,192,079
11X001 CE Special Fee	2,300,000	-	20,000	15,000	-	-	2,335,000
Total CE Fees	2,300,000	-	20,000	15,000	-	-	2,335,000
TOTAL C.E.	6,277,851	-	184,228	65,000	-	-	6,527,079
17XXX Designated Unrestricted	-	611,091	19,900	110,000	12,500	10,500	763,991
TOTAL Unrestrictd Scholarships Interest Income	-	611,091	19,900	110,000	12,500	10,500	763,991

TOTAL NON-FORMULA REVENUES \$ 9,411,729 \$ 3,435,055 \$ 2,853,918 \$ 3,112,024 \$ 1,422,847 \$ 357,270 \$ 20,592,843



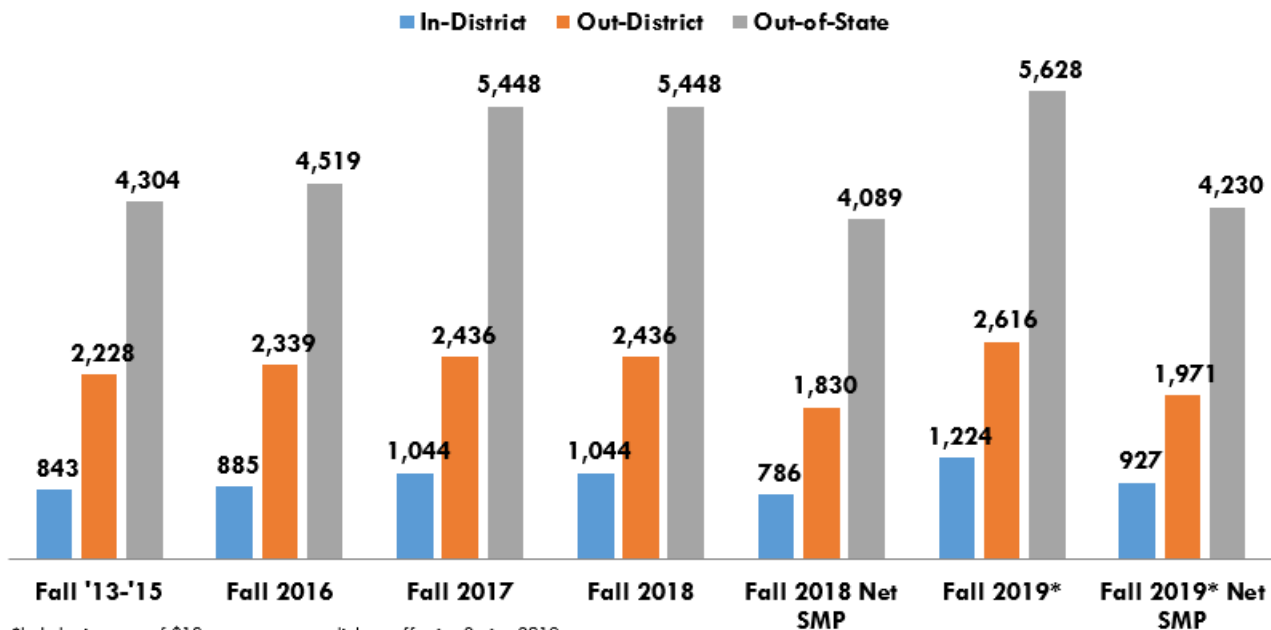
10 Year Comparison of Revenues



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.

Tuition and Fees for 12 Semester Credit Hours



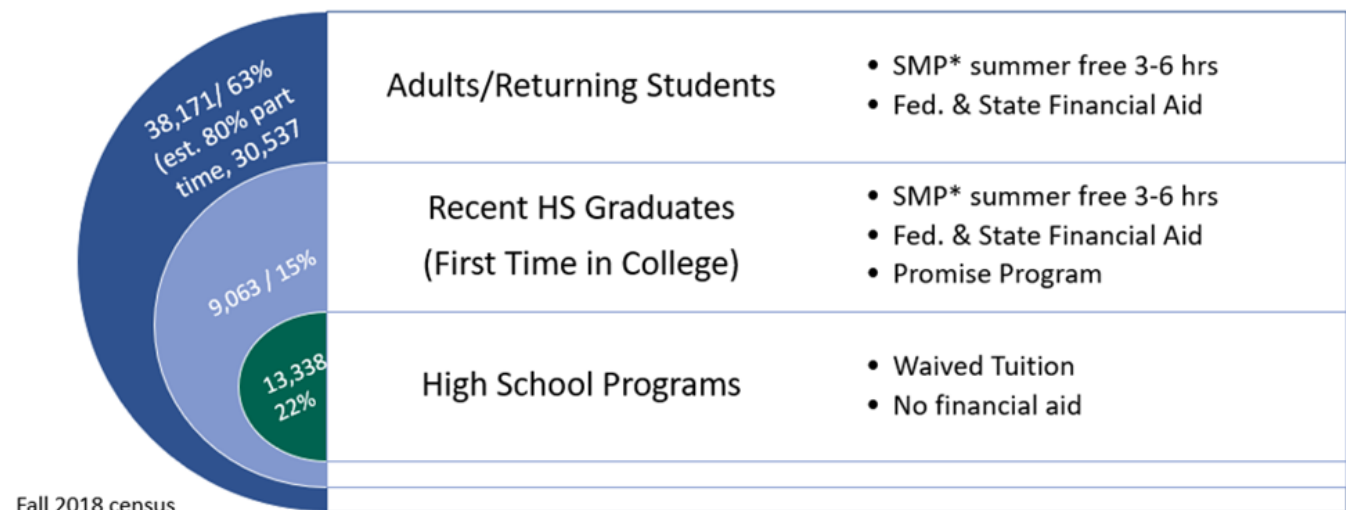
The Board of Trustees approved a tuition increase of \$13 per semester credit hour, effective spring 2019. This will be the first rate increase since spring 2016 and only the second increase since 2011. For the fall semester



2019, per-semester special program tuition was continued for 38 programs, plus 1 additional program (Mortuary Science at SAC). Effective fall 2014, students pay a maximum of \$50 per year as a Campus Access Fee. This fee is charged to all students. At no additional charge, students receive access to all campus facilities, readily accessible information services, and continuous 24-hour security. In addition, all students, faculty and staff can ride a VIA bus at no charge. Effective fall 2016, students pay a modest international education fee of \$1 per semester to provide all Alamo Colleges District students with greater access to financial assistance for studying outside the United States and increase students' opportunities to enhance their pathways to success through international exchange. Effective fall 2018, the student activity fee was increased to \$3 per credit hour to increase access to co-curricular and extracurricular activities and services for students that supplement their academic programs and career development.

The assumption on enrollment is smart growth of 2.1% 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 District remains very affordable at \$1,094 for in-district tuition and fees for students taking 12 semester credit hours for fall 2018. In spring 2019, after the \$13 per semester credit hour tuition increase, students taking 12 semester credit hours paid \$1,200 for in-district tuition and fees. At the University of Texas at San Antonio, in-district students taking 12 semester credit hours in fall 2018 were expected to pay a total of \$4,025 in tuition and fees. Tuition and fees for 12 semester credit hours at St. Mary's University, a private university in San Antonio, in fall 2018 totaled \$15,325. The graphic below represents a snapshot of the tuition strategies and benefits to our students.



* SMP = Summer Momentum Program: 18 credit hrs annually receive 3 hrs free; 24 credit hrs annually receive 6 hrs free



FY 2020 Tuition Revenue by Semesters

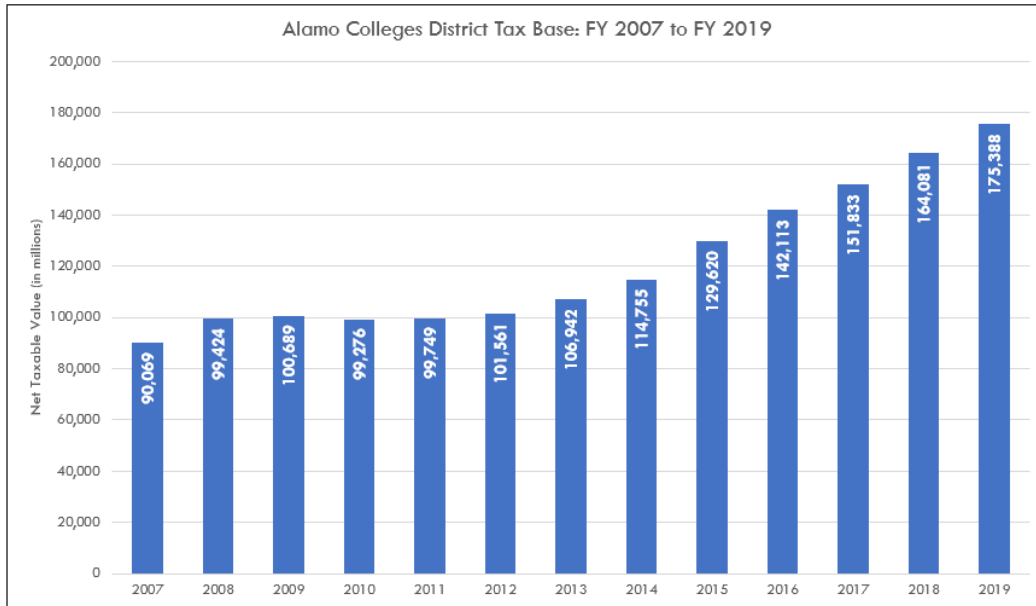
		SAC	SPC	PAC	NVC	NLC	TOTAL
TUITION							
Non Exempt *							
Fall	50001	13,876,912	6,827,260	6,338,557	12,226,950	5,305,091	44,574,770
Spring	50002	11,934,910	6,971,047	5,538,877	11,260,510	4,899,295	40,604,639
Summer	50003	3,815,265	2,591,622	2,144,268	3,447,274	1,191,910	13,190,339
Total		29,627,087	16,389,929	14,021,702	26,934,734	11,396,296	98,369,748
Dual Credit							
Fall	50001	2,129,129	3,917,908	2,609,782	2,932,950	1,291,152	12,880,921
Spring	50002	1,657,025	4,746,629	2,616,591	2,244,001	719,526	11,983,772
Summer	50003	54,476	47,041	39,061	11,922	13,919	166,419
Total		3,840,630	8,711,578	5,265,434	5,188,873	2,024,597	25,031,112
Exempt Other							
Fall	50001	865,229	463,324	417,159	663,492	400,187	2,809,391
Spring	50002	672,421	411,124	354,850	530,109	307,990	2,276,494
Summer	50003	206,669	133,437	106,981	176,353	63,583	687,023
Total		1,744,319	1,007,885	878,990	1,369,954	771,760	5,772,908
Total Tuition							
Fall	50001	16,871,270	11,208,492	9,365,498	15,823,392	6,996,430	60,265,082
Spring	50002	14,264,356	12,128,800	8,510,318	14,034,620	5,926,811	54,864,905
Summer	50003	4,076,410	2,772,100	2,290,310	3,635,549	1,269,412	14,043,781
Total		35,212,036	26,109,392	20,166,126	33,493,561	14,192,653	129,173,768
EXEMPT TUITION DISCOUNTS							
Dual Credit							
Fall	51701	(2,208,086)	(4,097,003)	(2,718,030)	(3,039,624)	(1,332,774)	(13,395,517)
Spring	51702	(1,730,482)	(4,913,250)	(2,717,300)	(2,343,245)	(758,249)	(12,462,527)
Summer	51703	(55,496)	(49,355)	(40,460)	(13,300)	(14,457)	(173,067)
Total		(3,994,064)	(9,059,608)	(5,475,790)	(5,396,170)	(2,105,480)	(26,031,112)
Exempt Other							
Fall	51705	(865,229)	(463,324)	(417,159)	(663,492)	(400,187)	(2,809,391)
Spring	51706	(672,421)	(411,124)	(354,850)	(530,109)	(307,990)	(2,276,494)
Summer	51707	(206,669)	(133,437)	(106,981)	(176,353)	(63,583)	(687,023)
Total		(1,744,319)	(1,007,885)	(878,990)	(1,369,954)	(771,760)	(5,772,908)
Total Tuition Discounts							
Fall	5170X	(3,073,315)	(4,560,327)	(3,135,189)	(3,703,116)	(1,732,961)	(16,204,908)
Spring	5170X	(2,402,903)	(5,324,374)	(3,072,150)	(2,873,354)	(1,066,239)	(14,739,021)
Summer	5170X	(262,165)	(182,792)	(147,441)	(189,653)	(78,040)	(860,090)
Total		(5,738,383)	(10,067,493)	(6,354,780)	(6,766,124)	(2,877,240)	(31,804,020)
Summer Momentum Prog		(1,013,846)	(475,950)	(427,255)	(844,370)	(239,926)	(3,001,348)
Total Tuition		28,459,807	15,565,949	13,384,091	25,883,067	11,075,487	94,368,401

* Non-Exempt tuition includes tuition pledged (25%)



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 and maintenance tax notes (used only for payment of principal and interest on funds used for construction and other capital outlay needs). As shown in the chart below, property valuations in Bexar County have steadily increased since 2012. Public community colleges are the only segment of higher education in the United States that receives this form of revenue from local taxpayers.



The Board of Trustees approved the same combined property tax rate as was levied in FY 2019. 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 \$175.6 million from total ad valorem taxes is included in the FY 2020 budget. As noted previously, operating revenue from ad valorem taxes is responsible for 44.6% of the Alamo Colleges District budget. Restricted revenue of \$67.6 million is for debt service on general obligation bonds and maintenance tax notes.

What do M&O Taxes Fund?			
Property Taxes Funding - \$M	FY19	FY20	Variance
Facilities Operations	16.5	18.0	1.5
Facilities Benefits (Hlth & Retire)	1.9	2.0	0.1
Utilities	9.5	9.7	0.2
Preventive Maintenance	18.5	18.5	-
Total Maintenance & Operations	\$ 46.4	\$ 48.2	\$ 1.8
Mandatory Trsf (Debt Svc, TPEG)	17.4	17.6	0.2
General Institutional (insurance, tax collecting, bad debt, ETAP, contractual, benefits)	27.9	20.5	(7.4)
Gap in State Instructional Funding	72.7	89.2	16.6
Total M&O Tax Revenue (Current Rate)	\$ 164.4	\$ 175.6	\$ 11.2 (a)

(a) Year over year increase in Taxable Assessed Valuation (TAV)



State Appropriations

The State of Texas allocates funds to public community colleges through the General Appropriations Act. These funds are appropriated each biennium and are intended only for instructional and administrative costs. State funds may not be used for construction, repairs, renovations, maintenance or operations of facilities. The State of Texas began funding community colleges in 1942; the funding at that time was based on a fixed dollar amount per full-time student. In 1973, the 63rd Texas Legislature adopted a formula system that was based on the costs of specific instructional fields multiplied by the number of contact hours generated by each instructional field. A contact hour is the amount of time an instructor is in a community college classroom with students. The “contact hour” formula was utilized by the Texas Legislature for funding community colleges until 2013 when the 83rd Legislature added two additional components to community college funding: Core Operations and Performance-Based Funding based on Student Success Points. During the legislative session that ended in May 2019, the 86th Texas Legislature continued the use of the contact hour formula, core operations, and student success points.

Contact Hours – 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 (26 funded disciplines). For the current biennium (FY 2020 and FY 2021), the contact hour revenues cover 22.5% of the instructional costs as compared to 24.4% in the last biennium (FY 2018 and FY 2019).

Core Operations – each of the fifty community colleges in Texas receives \$680,406 annually (\$1.36 million for the biennium) to fund core operations, regardless of the size of the institution.

Student Success (outcomes-based) – 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; a student earning a credential (e.g. an associate’s degree or certificate); a student transferring to a 4-year institution with 15 or more semester credit hours. A full list of metrics to be measured for student success points is provided later in this section.

Formula Funding Appropriations			
	FY 2020	FY2021	86th Leg. Total
Core Operations	\$ 680,406	\$ 680,406	\$ 1,360,812
Contact Hour Funding	52,933,956	52,933,956	105,867,913
Student Success	9,160,107	9,160,107	18,320,215
Total	62,774,470	62,774,470	125,548,939
Veterans Assistance Center	4,058,400	4,058,400	8,116,800
Total Appropriated Funds	\$ 66,832,870	\$ 66,832,870	\$ 133,665,739
Contact Hours (Base Period - Summer 2018, Fall 2018, And Spring 2019)			
	Alamo Colleges	State	
Academic	\$ 16,066,360	\$ 204,448,447	
Technical/Vocational	3,488,448	63,242,780	
Continuing Education	375,544	12,946,189	
Total	\$ 19,930,352	\$ 280,637,416	
Student Success Points			
	Alamo Colleges	State	
Three-Year Weighted Avg	90,455	1,127,204	

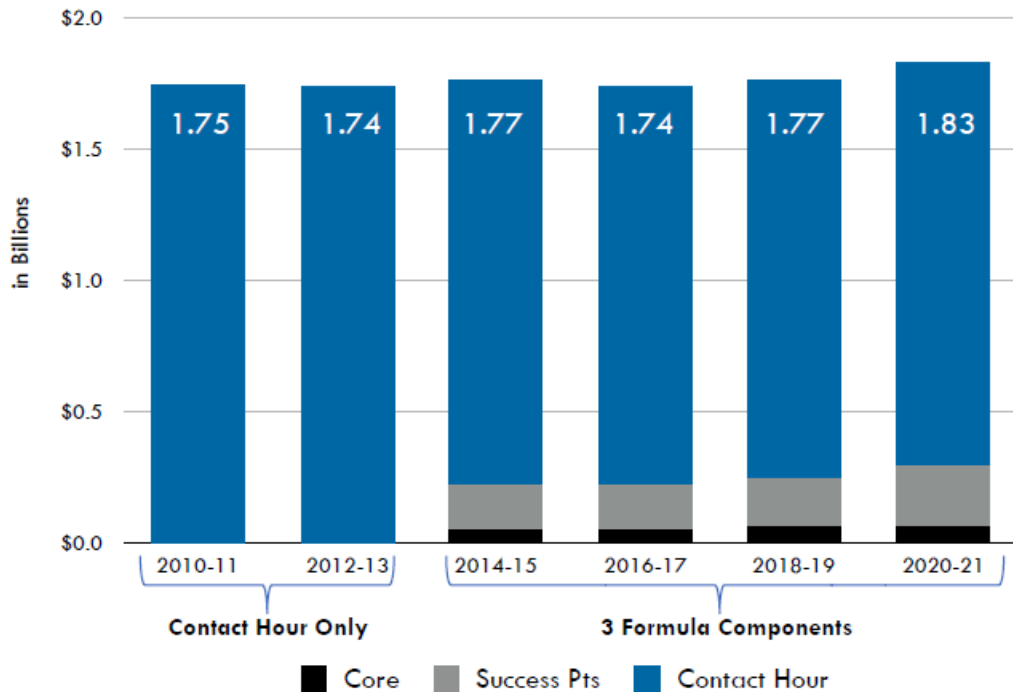


The Alamo Colleges District’s FY 20 budget includes \$62.8 million in state appropriation revenue and an additional \$14.4 million as the state’s 50% contribution toward employee group health and retirement. In addition, the Alamo Colleges District received a special appropriation from the State of Texas of \$8.1 million, spread over the two-year biennium, designated for Veteran’s Assistance Centers on campus.

After several biennia of essentially flat state funding from the State of Texas, the General Appropriations Act for the 2020 and 2021 biennium increased \$65.4 million for all community colleges. For the Alamo Colleges District, state funding increased \$5.78 million (\$2.8 million for FY20).

Annual Instructional Appropriation by State of Texas

2010-11 Biennium to 2020-21 Biennium



For Alamo Colleges, the state appropriation was 4.8% higher than the previous biennium. The overall increase for the 50 public community colleges in Texas was 3.7%.

Overview of General Appropriations Act (HB 1) - 86th Legislature

General Appropriations Act - Alamo Colleges			difference to 2018-19		Per Fiscal Year
	BY 2018-19	BY 2020-21	\$	%	
Core Operations	1,360,812	1,360,812	-	0.0%	680,406
Student Success Points	14,388,722	18,320,218	3,931,496	27.3%	9,160,109
Contact Hour	104,023,310	105,867,918	1,844,608	1.8%	52,933,959
TOTAL	119,772,844	125,548,948	5,776,104	4.8%	62,774,474

General Appropriations Act - All Community Colleges			difference to 2018-19		Per Fiscal Year
	BY 2018-19	BY 2020-21	\$	%	
Core Operations	68,040,600	68,040,600	-	0.0%	34,020,300
Student Success Points	179,955,685	228,296,111	48,340,426	26.9%	114,148,056
Contact Hour	1,516,635,805	1,533,740,830	17,105,025	1.1%	766,870,415
TOTAL	1,764,632,090	1,830,077,541	65,445,451	3.7%	915,038,771



The Student Success Points (SSPs) appropriation, the outcomes based component of the General Appropriations Act, increased \$3.9 million for Alamo Colleges (27.3%). Advocates for community colleges emphasized this component of the community college formula and were successful in obtaining an increase from the 86th Legislature. The funding rate for SSPs went from \$172 per SSP last biennium to \$203 per SSP for the current biennium. The 86th considered modifying the SSP metrics, but made no changes. The SSP metrics are provided below.

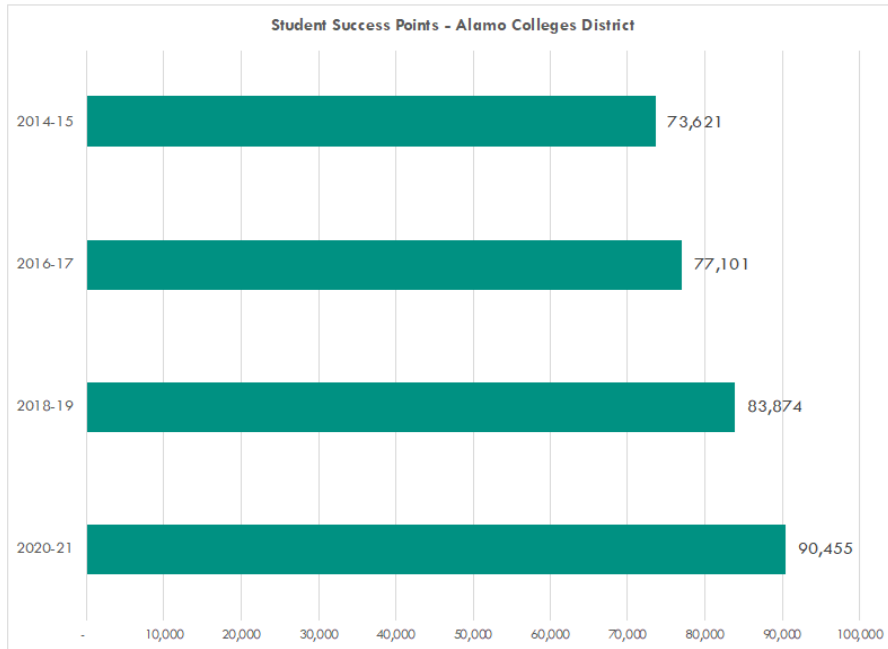
**86th Texas Legislature, Senate Bill 1, General Appropriations Act, Article III
PUBLIC COMMUNITY/JUNIOR COLLEGES**

19. 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. Formula funding is allocated based on each community college's points earned from a three-year average of student completion of the following metrics:

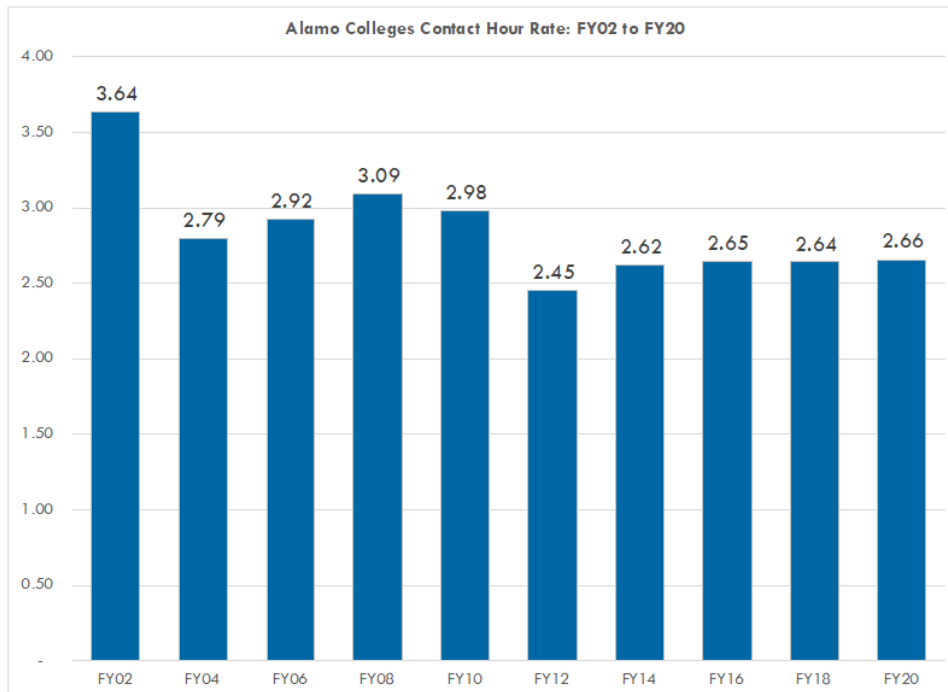
Metric	Points
Student successfully completes developmental education in mathematics	1.0
Student successfully completes developmental education in reading	0.5
Student successfully completes developmental education in writing	0.5
Student completes first college-level mathematics course with a grade of "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 a critical field, such as 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 a critical field, including the fields of Science, Technology, Engineering or Mathematics (STEM), or Allied Health.	2.25



Student Success Points have steadily increased each biennium at the Alamo Colleges. Certainly this is evidence that the District’s priority of student success is supported with the State’s outcome based formula system.



For the 2020-21 biennium, contact hour funding for Alamo Colleges increased \$1.8 million (1.8%). Base Year contact hours for the District increased 1.2% while statewide the increase was 0.3%. As the chart below demonstrates, state funding of contact hours has been flat the last four biennia. While the rate for these biennia is higher than FY 10 (\$2.45 per contact hour), the current rate of \$2.66 per contact hour is 27% less than the funding rate in FY 02.



Contact Hour Rate FY02 to FY12 assumes the funding pattern of FY14 and FY16: \$50 million for core, then 10% for student success points and 90% for contact hour funding.



**ALAMO COLLEGES DISTRICT
FY 2020 STATE APPROPRIATION ALLOCATION DISTRIBUTION
BASE YEAR CONTACT HOURS - (Summer I/II 2018, Fall 2018, and Spring 2019)**

		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	\$10.99	\$2.48	13,632	33,771	3,600	8,918	49,328	122,203	29,568	73,250	0	0	96,128	238,143	
2	Architecture and Precision Production Trades	\$12.66	\$2.85	56,208	160,406	131,633	375,654	0	0	0	0	0	0	187,841	536,061	
3	Biology, Physical Sciences, and Science Technology	\$10.68	\$2.41	696,096	1,675,832	629,320	1,515,070	326,576	786,223	671,872	1,617,513	227,520	547,748	2,551,384	6,142,386	
4	Business management, Marketing, and Administrative Services	\$10.78	\$2.43	305,402	742,131	169,552	412,014	174,224	423,367	187,788	456,327	40,544	98,522	877,510	2,132,362	
5	Career Pilot	\$36.83	\$8.30	0	0	0	0	752	6,243	0	0	0	0	752	6,243	
6	Communications	\$13.12	\$2.96	60,144	177,876	512	1,514	15,728	46,515	90,808	268,564	8,592	25,411	175,784	519,880	
7	Computer and Information Sciences	\$13.80	\$3.11	221,312	688,453	107,392	334,073	105,088	326,905	124,652	387,765	24,944	77,595	583,388	1,814,791	
8	Construction Trades	\$13.88	\$3.13	0	0	83,648	261,719	0	0	0	0	0	0	83,648	261,719	
9	Consumer and Homemaking Education	\$12.41	\$2.80	161,800	452,627	162,608	454,887	81,424	227,779	88,192	246,712	45,696	127,832	539,720	1,509,838	
10	Engineering	\$17.74	\$4.00	10,080	40,309	2,064	8,254	3,520	14,076	12,064	48,243	0	0	27,728	110,882	
11	Engineering Related	\$12.65	\$2.85	44,725	127,535	260,209	741,998	9,656	27,535	19,520	55,662	0	0	334,110	952,730	
12	English Language, Literature, Philosophy, Humanities, and Interdisciplinary	\$11.11	\$2.50	985,320	2,467,638	440,560	1,103,339	543,128	1,360,211	968,216	2,424,802	375,888	941,375	3,313,112	8,297,365	
13	Foreign Languages	\$10.79	\$2.43	285,402	694,174	98,512	239,608	25,984	63,200	227,760	553,973	20,816	50,630	658,474	1,601,585	
14	Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing	\$17.29	\$3.90	271,440	1,057,935	60,736	236,718	4,245	16,545	0	0	0	0	336,421	1,311,197	
15	Health Occupations - Dental Hygiene	\$25.22	\$5.69	0	0	0	0	0	0	0	0	0	0	0	0	
16	Health Occupations - Other	\$14.46	\$3.26	155,430	506,633	327,952	1,068,978	156,924	511,502	51,366	167,430	8,160	26,598	699,832	2,281,141	
17	Health Occupations - Respiratory Therapy	\$19.56	\$4.41	0	0	57,456	253,334	0	0	0	0	0	0	57,456	253,334	
18	Health Occupations - Vocational Nursing	\$14.60	\$3.29	0	0	179,616	591,137	0	0	0	0	0	0	179,616	591,137	
19	Mathematics	\$10.56	\$2.38	685,856	1,632,627	357,208	850,306	448,320	1,067,191	918,736	2,186,979	258,984	616,491	2,669,104	6,353,593	
20	Mechanics and Repairers - Automotive	\$13.42	\$3.03	0	0	233,784	707,225	0	0	0	0	0	0	233,784	707,225	
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$14.51	\$3.27	0	0	180,102	589,082	304	994	0	0	0	0	180,406	590,077	
22	Mechanics and Repairers - Electronics	\$15.69	\$3.54	7,200	25,465	3,968	14,034	1,280	4,527	0	0	7,740	27,375	20,188	71,401	
23	Physical Education and Fitness	\$15.34	\$3.46	60,384	208,803	21,792	75,355	37,680	130,295	52,464	181,416	10,800	37,346	183,120	633,215	
24	Protective Services and Public Administration	\$12.10	\$2.73	273,126	744,969	25,392	69,258	42,912	117,045	52,944	144,408	3,984	10,867	398,358	1,086,548	
25	Psychology, Social Sciences, and History	\$9.69	\$2.18	1,281,016	2,798,133	618,816	1,351,684	748,704	1,635,400	1,343,520	2,934,661	475,296	1,038,193	4,467,352	9,758,071	
26	Visual and Performing Arts	\$12.92	\$2.91	323,024	940,778	136,624	397,905	190,592	555,082	323,008	940,732	101,888	296,740	1,075,136	3,131,237	
Total				5,897,597	15,176,095	4,293,056	11,662,065	2,966,369	7,442,839	5,162,478	12,688,440	1,610,852	3,922,722	19,930,352	50,892,160	
Percentage of Total Dollar Amount				29.82%		22.92%		14.62%		24.93%		7.71%		100.00%		
														Add: 10% Critical Field Bonus	2,041,796	
														Add: Core Operations	680,406	
														Add: Student Success Points	9,160,107	
														Allocated State Funding	62,774,470	
FY19 State Appropriation Distribution				18,719,412	14,384,926	9,180,594	15,650,939	4,838,600	62,774,470							

Source: Rates per Base Period Contact Hours - Texas Higher Education Coordinating Board (THECB)

Actual rate of funding % (according to THECB)

22.54%

Base Year Contact Hours = Summer 2018, Fall 2018, and Spring 2019 - THECB, District Institutional Research and Effectiveness Services (IRES) Office



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
2020-2021	23 percent
2018-2019	24 percent
2016-2017	27 percent
2014-2015	30 percent
2012-2013	49 percent
2010-2011	69 percent
2008-2009	75 percent

DISCIPLINE		2016-17	Adjusted	2018-19	Adjusted	2020-21	Adjusted
		Biennium	Rate	Biennium	Rate	Biennium	Rate
		0.26694259175		0.24413040098		0.22541873453	
1	Agriculture	\$ 9.95	\$ 2.66	\$ 10.47	\$ 2.56	\$ 10.99	\$ 2.48
2	Architecture and Precision Production Trades	10.04	2.68	10.98	2.68	12.66	2.85
3	Biology, Physical Sciences, and Science Technology	8.99	2.40	9.87	2.41	10.68	2.41
4	Business Management, Marketing, and Administrative Services	8.96	2.39	9.74	2.38	10.78	2.43
5	Career Pilot	35.26	9.41	45.42	11.09	36.83	8.30
6	Communications	9.76	2.61	10.39	2.54	13.12	2.96
7	Computer and Information Sciences	10.74	2.87	12.55	3.06	13.80	3.11
8	Construction Trades	11.16	2.98	10.87	2.65	13.88	3.13
9	Consumer and Homemaking Education	9.58	2.56	10.99	2.68	12.41	2.80
10	Engineering	14.20	3.79	15.44	3.77	17.74	4.00
11	Engineering Related	9.83	2.62	11.33	2.77	12.65	2.85
12	English Language, Lit, Philosophy, Humanities, & Interdisciplinary	9.45	2.52	10.37	2.53	11.11	2.50
13	Foreign Languages	8.80	2.35	9.66	2.36	10.79	2.43
14	Health Occupations - Dental Assistants, Medical Lab, and Assoc. Degree Nursing	14.26	3.81	16.05	3.92	17.29	3.90
15	Health Occupations - Dental Hygiene	20.04	5.35	22.88	5.59	25.22	5.69
16	Health Occupations - Other	11.66	3.11	13.33	3.25	14.46	3.26
17	Health Occupations - Respiratory Therapy	16.00	4.27	18.65	4.55	19.56	4.41
18	Health Occupations - Vocational Nursing	12.04	3.21	13.48	3.29	14.60	3.29
19	Mathematics	8.92	2.38	9.76	2.38	10.56	2.38
20	Mechanics and Repairers - Automotive	11.08	2.96	12.52	3.06	13.42	3.03
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	11.30	3.02	13.03	3.18	14.51	3.27
22	Mechanics and Repairers - Electronics	10.01	2.67	11.19	2.73	15.69	3.54
23	Physical Education and Fitness	11.41	3.05	13.69	3.34	15.34	3.46
24	Protective Services and Public Administration	9.90	2.64	11.12	2.71	12.10	2.73
25	Psychology, Social Sciences, and History	8.29	2.21	8.97	2.19	9.69	2.18
26	Visual and Performing Arts	11.10	2.96	12.05	2.94	12.92	2.91
Weighted Average, based on Alamo Colleges base year contact hours		9.69	2.59	10.66	2.60	11.61	2.62

FY20/21 Base Period = Summer 2017, Fall 2017 and Spring 2018; FY18/19 Base Period = Summer 2016, Fall 2016 and Spring 2017; FY16/17 Base Period = Summer 2014, Fall 2014, and Spring 2015



FY 2019-20 Expense Summary

The total all funds expense budget approved by the Board of Trustees for FY20 was \$725.9 million, comprised of \$385.2 million in operating expense and \$340.7 million in restricted funds. The operating expense budget is developed using the Funding Model, explained in detail in the following pages. 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. The President of each of the five colleges maintains local control of their operating funds and distributes their respective allocated budget to: (a) funded employee positions and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. These departmental operational expense accounts include training, materials and supplies, travel, contracted services, and furniture/fixture/equipment.

FY20 EXPENSE BUDGET SUMMARY										
Functional Category	SAC	SPC	PAC	NVC	NLC	Total Colleges	DSO	Facilities	General Institutional	Total Alamo Colleges District
Operating Funds	61,226,642	44,519,710	30,001,123	42,101,246	18,139,728	195,988,449	88,287,470	29,653,025	18,842,282	332,771,226
Non-Formula Funding	3,435,055	2,678,595	2,944,187	1,485,573	324,167	10,867,577	-	-	-	10,867,577
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000	-	51,000	-	5,351,000
Preventive Maintenance	-	-	-	-	-	-	-	18,500,000	-	18,500,000
Transfers	-	-	-	-	-	-	-	-	17,691,259	17,691,259
Total FY20 Budget	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	212,156,026	88,287,470	48,204,025	36,533,541	385,181,062

The driving force behind the FY20 operating budget is funding the strategic priorities of the Alamo Colleges District (ACD). ACD, the largest higher education institution in South Texas and the only community college system to win the Malcolm Baldrige National Quality Award, is working to fulfill Chancellor Dr. Mike Flores' vision of ending poverty in San Antonio through education. To make this bold vision a reality, the district and its five colleges—St. Philip's College, San Antonio College, Palo Alto College, Northwest Vista College and Northeast Lakeview College—are working to make access to a college education and successful completion of a degree or certificate accessible to all residents in its eight-county service area.

One of the initiatives the district is implementing to achieve this goal is Fresh Start, a program which allows eligible students, who previously attended one of the colleges and left owing a balance of \$500 or less, to reenroll, with their debt paid by scholarship funding upon successful completion.

Another part of the district's plan and part of the FY20 budget has been bringing to scale Student Advocacy Centers throughout the District (\$617,000). Through partnerships with multiple area organizations, the centers are able to provide resources such as job assistance, food security, clothing, childcare, utility assistance, counseling and more. To help with transportation issues, the district's U-pass partnership with VIA Metropolitan Transit allows students to ride for free on VIA buses, ensuring that getting to and from classes, work or childcare facilities isn't cost-prohibitive.

The most far-reaching of the district's initiatives to fulfill Chancellor Flores' vision is AlamoPROMISE, which will ensure that tuition and mandatory fees are covered for graduating seniors from eligible high schools in Bexar County. The May 2020 graduating class will be the first group of PROMISE scholars to attend one of the five ACD colleges. Over 5,000 Bexar County high school students have signed "Save Your Seat" pledges. The goal of the initiative is to overcome the financial barriers that keep many students from enrolling or completing a college education.



In addition to these new programs, ACD has previously articulated the following priorities for achieving student success:

AlamoINSTITUTES (Guided Pathways)

- Assists students in selecting a career path early, leading to a sustaining wage job or university transfer where every course counts as “degree-applicable”, saving \$8,800 - \$52,800 of university tuition dollars on average
- Completing 1,011 transfer advising guides and workforce degree plans (TAG/WDP) with 17 transfer compact institutions and strengthening related articulation agreements/university alignment
- There are 280 TAGs/WDPs in process for FY20; ongoing coordination with universities for changes in university programs
- The six institutes are Health & Biosciences, Creative & Communication Arts, Business & Entrepreneurship, Advanced Manufacturing & Logistics, Public Service and Science & Technology

AlamoADVISE/Strategic Enrollment Management

- Case management advising system: students have personal advisors, advisors are certified with rigorous training, enhancements to tutoring, additional technology tools to advisors and faculty for case management and reporting/analysis (Navigate On-boarding and Campus)
- Students select academic plan early, saving more than \$1,000 by avoiding taking excess hours
- Resulted in 132% increase in student degree/certificate completions since 2012
- Added \$15M to the expense structure to date
- Implemented to date:
 - Certified Advisors for non-dual credit students @ 350:1
 - 10 in-take enrollment coaches (2 per college)
 - FY20: Implement enrollment coach model
- FY20 expansion requires additional funding:
 - Implement the Enrollment Coach Model for in-take, outreach, and high-school presence (\$870K included in FY20 \$2M Student Success Fund recommendation)

Summer Momentum Program (SMP)

- This program was implemented mid-year 2017 to incent students to attend in the summer which research showed would increase student persistence for the following Fall term and ultimately degree/certificate completions
- Student scholarships to cover 3 to 6 credit hours for free in the summer (for those taking 18 to 24 hours total in Fall and Spring)
- 7,400 students (52% of eligible students) took advantage of the program in Summer 2017 for \$3M scholarships total
- Those students with SMP scholarships performed better in the Fall 2018 than non-SMP students: Took more credit hours, persisted at a higher rate, and earned a higher grade point average (GPA)

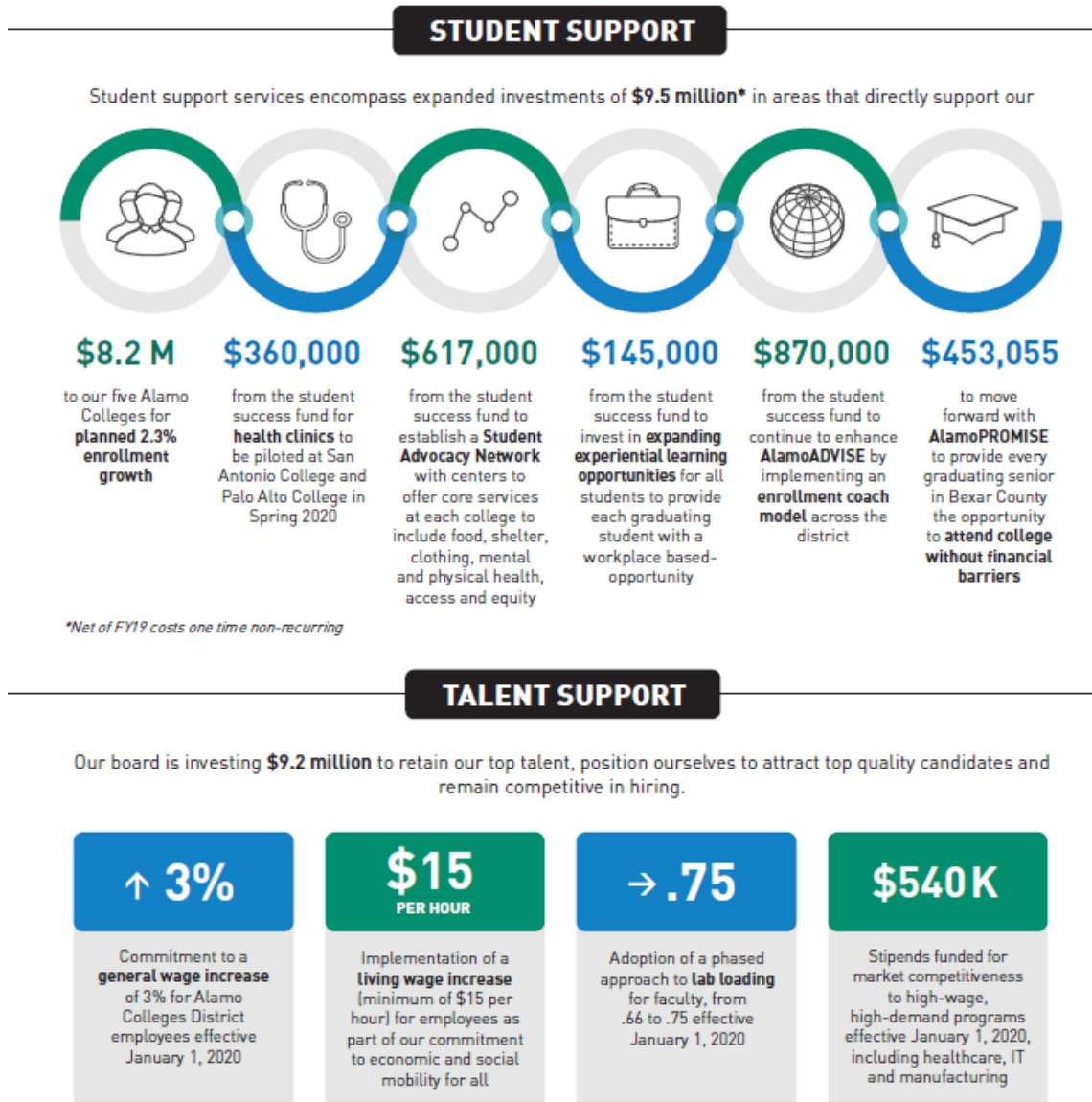
High School Programs (Dual Credit, ECHS, Academy)

- Creates a college-going culture across the service area by providing access to high school students to earn college credits while in high school, 13,540 students have attended college courses with \$27.5M waived in tuition
- Each student saves \$1,000 - \$5,000 of Alamo Colleges tuition for 12 – 60 hours; and save Pell for university transfer
- The same hours at the university cost \$20K to \$70K
- High School Programs have directly cost \$8.7M net of \$1.5M cost share revenues, or \$11.55 per contact hour
 - State reimbursement lags 2 years and is currently averaging \$2.62



- There are four strategic initiatives that will be implemented for FY20:
 - Increase faculty release time for active oversight of DC taught by HS faculty
 - Add Full Time Employee (FTE) for advising enrollment coaches covering all Independent School Districts (ISDs)
 - Collaborate with ISD for curriculum that leverages on Institute advising guides (start first with 15 ECHSs)
 - Establish Request for Proposal (RFP) process with ISDs to pace expansion requests.

In summary, the \$385.2 million FY20 budget approved by the Board of Trustees invests heavily in two main areas: 1) Student Support and 2) Talent Support as detailed in the chart below.





TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY

FUNCTIONAL CATEGORY	SAC	SPC	PAC	NVC	NLC	DSO	TOTAL	%
FY 2020 APPROVED								
Instruction	39,830,305	28,398,542	17,110,158	25,787,065	9,505,306	1,468,367	122,099,743	31.70%
Academic Support	4,324,057	5,970,600	2,539,908	6,929,136	3,147,340	1,726,892	24,637,933	6.40%
Student Services	11,310,188	6,890,093	6,953,326	7,832,831	3,618,327	13,638,960	50,243,725	13.04%
Institutional Support	7,337,608	5,693,217	4,381,923	3,037,787	2,192,922	88,609,605	111,253,062	28.88%
Operations & Maint of Plant	164,600	29,958	29,000	-	-	48,555,390	48,778,948	12.66%
Public Service	1,437,440	116,898	-	-	-	-	1,554,338	0.40%
Scholarships	50,500	-	102,000	-	-	1,036,901	1,189,401	0.31%
Auxiliary	206,999	98,997	1,828,995	-	-	246,662	2,381,653	0.62%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	17,742,259	23,042,259	5.98%
TOTAL	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	173,025,036	385,181,062	100.00%

FY 2019 APPROVED								
Instruction	34,390,666	27,222,670	14,137,161	26,102,318	8,162,463	2,036,038	112,051,316	30.57%
Academic Support	4,857,586	5,185,262	2,565,866	7,694,112	2,625,442	1,571,508	24,499,776	6.68%
Student Services	10,721,203	6,421,058	6,620,990	7,491,459	2,751,571	11,810,666	45,816,947	12.50%
Institutional Support	6,895,372	3,097,385	5,580,725	3,034,655	1,748,891	89,505,586	109,862,614	29.97%
Operations & Maint of Plant	80,111	28,492	29,000	-	-	46,765,642	46,903,245	12.80%
Public Service	1,223,200	124,553	-	38,964	-	-	1,386,717	0.38%
Scholarships	50,000	-	102,000	-	-	1,037,001	1,189,001	0.32%
Auxiliary	157,000	86,365	1,466,406	-	-	245,715	1,955,486	0.53%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	17,560,927	22,860,927	6.24%
TOTAL	59,948,914	43,502,296	31,280,050	45,537,733	15,723,953	170,533,083	366,526,029	100.00%

VARIANCE								
Instruction	5,439,639	1,175,872	2,972,997	(315,253)	1,342,843	(567,671)	10,048,427	8.97%
Academic Support	(533,529)	785,338	(25,958)	(764,976)	521,898	155,384	138,157	0.56%
Student Services	588,985	469,035	332,336	341,372	866,756	1,828,294	4,426,778	9.66%
Institutional Support	442,236	2,595,832	(1,198,802)	3,132	444,031	(895,981)	1,390,448	1.27%
Operations & Maint of Plant	84,489	1,466	-	-	-	1,789,748	1,875,703	4.00%
Public Service	214,240	(7,655)	-	(38,964)	-	-	167,621	12.09%
Scholarships	500	-	-	-	-	(100)	400	0.03%
Auxiliary	49,999	12,632	362,589	-	-	947	426,167	21.79%
Transfers	-	-	-	-	-	181,332	181,332	0.79%
TOTAL	6,286,559	5,032,520	2,443,162	(774,689)	3,175,528	2,491,953	18,655,033	5.09%

Note: FY20 increase in Institutional Support due to the technology and telecommunication charges budgeted at DSO level instead of each college.
FY19 has been restated to exclude IT/Comm Crosscharges



Funding Model

The Alamo Community College District is the legal entity for the family of the Alamo Colleges District, 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 District's system. The College Presidents, administration and staff have the ability to manage 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. All remaining activities not managed by the five Colleges are administered through Collaborative Agreements for Services, by which District Support Operations provide services in support of governance, stewardship, and leadership. These activities are more economically and efficiently conducted at the district level on behalf of all the Alamo Colleges.

Allocation of Formula and Non-Formula expenses to each of the five Colleges and to District Support Operations is accomplished in six separate steps:

- 1) Core and College Formula funding is allocated to each of the five colleges based on the State of Texas Appropriation methodology of Core and Formula Funding Model.
- 2) District Support Operations (DSO) Formula funding is calculated based on the proportional relationship to the College Formula funding.
- 3) Facilities Formula funding for a) Housekeeping and Maintenance is allocated based on the total ACD gross square footage, b) Grounds is allocated based on the total ACD acres, c) Utilities, using Texas Energy Systems Laboratory (TEES), is based on the average electric, gas and water usage from the prior year.
- 4) College and DSO Non-Formula expenses, including Continuing Education is equal to the related revenue
- 5) Overlay of other expenses, such as Fringe Benefits, Strategic Investments, Compensation Adjustments and other Board of Trustee approved actions, Capital budget, and, General Institutional
- 6) Budget Gap Closure: When the calculated formula expense allocation exceeds formula revenue projections, cost-saving initiatives have to be implemented system wide in order to balance the budget.

Each of the above steps, discussed in detail below, ensure that the expense allocations are fair, equitable, and transparent to each of the five Colleges and DSO, the colleges have local control as to how the expenses are used within their respective college, and the result is a balance budget.



OPERATING EXPENSE FUNDING MODEL

FORMULA FUNDING:

Core

College and District Administrator Salaries + Non-Support areas (Legal, Internal Audit, Ethics, Board of Trustees)



College Instruction

PY Reported Fundable Operating Expenses (RFOE) / Base Year CH = \$/CH x Projected CH = Budget Instructional Funds

College Academic Support

Academic Support Expenses / Instructional Formula Expenses = % Academic Support to Instructional Spending x Budget Formula Instructional Funds = Budget Academic Support Funds

ADD: Non-Labor Library expense

College Student Services

Student Services Expenses / Annual Headcount = \$/Duplicated Headcount x Budget Annual Duplicated Headcount = Budget Student Services Funds

ADD: Advisors (Goal 350:1), Enrollment Coaches (FY19 10 In-take (2 per college) + FY20 14 additional Enrollment Coaches)

College Institutional Support

Institutional Support Expenses / Instruction, Academic Support, & Student Services Expenses = % Institutional Support to Instruction, Academic Support, & Student Services Spending x Budget Instruction, Academic Support, & Student Services Funds = Budget Institutional Support Funds

District Support Operations (DSO)

District Support Operations Formula (excluding Core) /College Instruction, Academic Support, Student Services, & Institutional Support Expenses = % DSO to College Instruction, Academic Support, Student Services, & Institutional Support Spending x Budget College Instruction, Academic Support, Student Services, & Institutional Support = Budget DSO Institutional Support Funds

Facilities

Housekeeping, Maintenance and Grounds: Housekeeping and Maintenance = Total GSF/FT Employee + contracted service; Grounds = Acres/ FT Employee + contracted service

Utilities: (per Texas Energy Systems Laboratory (TEES)) PY average Consumption x projected rate + new GSF x projected rate



NON-FORMULA FUNDING
College Non-Formula Funding
 Revenue = Expense (1:1 ratio)

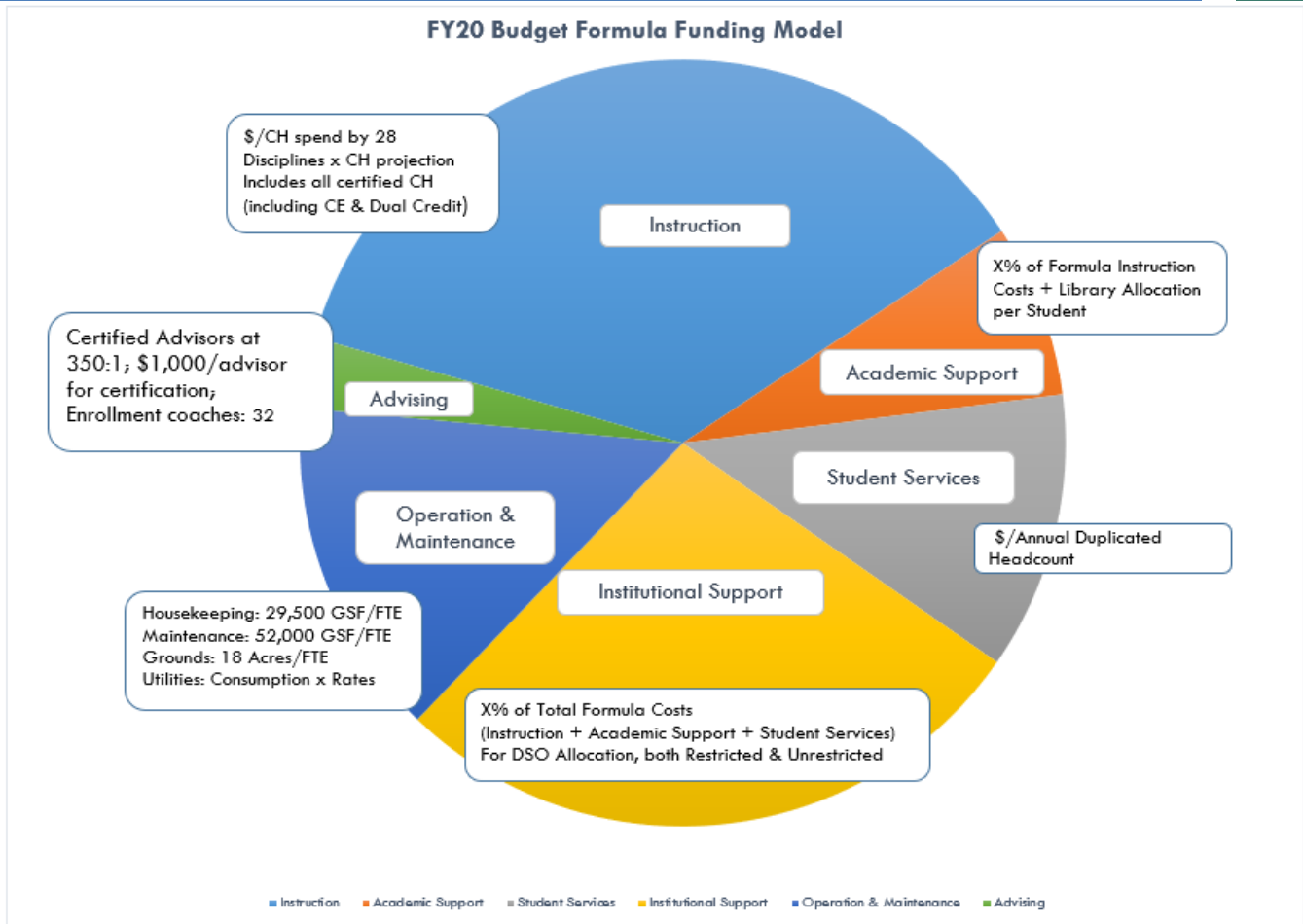


OVERLAYS: General Institutional + Strategic Investments + Capital + Board Approved Initiatives + Fringe Benefits



OPERATING EXPENSES

IF REVENUES  OPERATING EXPENSES  GAP CLOSURE  BALANCED BUDGET



Core and College Formula Funding

To align to the State Appropriations funding methodology, the concept of Core funding allows for Administrator and Chair salaries and support areas, such as legal, internal audit, ethics, and the Board of Trustees, to be fully funded outside of the formula and non-formula allocations as fixed costs.

Formula funding for the five Colleges (San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, and Northeast Lakeview College) is calculated for each functional category:

- A) Instruction
- B) Academic Support
- C) Student Services
- D) Institutional Support



A) Instruction funds all activities that are part of an institution’s instruction program. The Instruction Formula calculation allocates expenses for full-time and part-time faculty, adjunct faculty, instructional materials, and lab supplies based on the expense dollars per Contact Hour using the prior full year Report of Fundable Operating Expenses (RFOE) divided by the contact hours for the same year, multiplied by the projected budget year’s Contact Hours. Labor is calculated based on each individual Colleges’ cost per Contact Hour, and non-labor uses the District-wide average cost per Contact Hour.

Total Alamo Colleges Instruction Detail

Fund	Fund Description	FY18 TOTAL FOR \$/CH Baseline	FY18 RFOE CH	\$ PER CH	2018 \$/CH		FY20 CH w/SmartGrowth	Each College \$/per	District Avg \$/per	FY20 Total
					Labor	NonLabor		FY20 Labor	FY20 OpExp	
1010	Agriculture	225,939	117,744	1.92	1.40	0.52	100,368	122,562	52,436	174,998
1020	Architect and Precision Prod Trades	1,450,447	158,362	9.16	7.05	2.11	208,562	1,529,225	440,529	1,969,754
1030	Biology Physical Sci and Sci Tech	11,175,006	2,538,944	4.40	4.17	0.23	2,638,409	11,031,111	598,580	11,629,691
1040	Bus Mgmt Marketing and Admin Svcs	3,672,969	888,134	4.14	4.10	0.03	909,186	3,712,529	30,905	3,743,433
1050	Career Pilot	141,062	3,196	44.14	9.20	34.94	-	-	-	-
1060	Communications	1,683,638	198,480	8.48	6.69	1.79	177,133	1,213,026	317,292	1,530,317
1070	Computer and Information Sciences	3,468,334	604,066	5.74	5.65	0.09	589,069	3,319,879	51,611	3,371,490
1080	Construction Trades	248,754	87,248	2.85	2.68	0.17	86,493	231,866	14,735	246,602
1090	Consumer and Homemaking Ed	2,334,631	539,960	4.32	4.11	0.21	573,959	2,404,175	120,465	2,524,640
1100	Engineering	393,242	37,712	10.43	10.25	0.18	27,744	309,122	4,918	314,040
1110	Engineering Related	1,277,371	316,409	4.04	3.64	0.39	343,444	1,177,556	134,934	1,312,491
1120	Eng Lang Lit Philos Hmnties Intrdsc	12,158,466	3,061,034	3.97	3.93	0.04	3,262,781	12,853,692	126,359	12,980,051
1130	Foreign Languages	2,378,051	542,522	4.38	4.36	0.02	675,539	2,698,465	13,345	2,711,810
1140	Hlth Occ Dent Asst Med Lab AA Nurs	3,957,323	320,003	12.37	10.24	2.13	348,374	3,535,211	742,084	4,277,295
1150	Health Occ Dental Hygiene	0	0	-	-	-	-	-	-	-
1160	Health Occ Other	5,204,997	668,278	7.79	5.88	1.91	714,481	4,322,940	1,365,310	5,688,250
1170	Respiratory Therapy	0	52,640	-	-	-	-	-	-	-
1180	Vocational Nursing	1,540,103	169,584	9.08	8.89	0.19	185,780	1,651,459	35,732	1,687,191
1190	Mathematics	6,564,804	1,828,222	3.59	3.57	0.02	2,014,823	7,150,366	46,420	7,196,786
1200	Mechanics and Repairers Auto	1,142,740	236,240	4.84	4.19	0.65	241,144	1,010,893	155,569	1,166,462
1210	Mech Repairer Diesel Aviation Trans	1,089,410	176,560	6.17	5.46	0.71	185,909	1,014,014	132,464	1,146,479
1220	Electronics	0	24,316	-	-	-	19,926	-	-	-
1230	Physical Ed and Fitness	1,932,551	196,160	9.85	9.44	0.41	180,822	1,827,687	74,190	1,901,877
1240	Protective Service and Public Admin	1,706,755	418,187	4.08	3.50	0.58	424,163	1,503,489	245,254	1,748,743
1250	Psychology Soc Sciences and History	14,455,350	4,471,634	3.23	3.21	0.02	4,685,475	15,034,695	101,938	15,136,633
1260	Visual and Performing Arts	5,839,309	1,125,088	5.19	4.83	0.36	1,120,415	5,413,773	404,616	5,818,389
1270	Multi Discipline	2,354,692	0	-	-	-	-	794,282	1,560,410	2,354,692
1280	Developmental Education-Math	3,262,972	983,170	3.32	3.32	0.00	709,838	2,072,719	2,294	2,075,013
1290	Developmental Ed - Reading/Writing	2,116,802	530,082	3.99	3.99	0.00	162,575	688,559	383	688,942
1999	Unallocated	264,110	52,512	5.03	4.61	0.42	-	-	-	-
Total Alamo		92,039,826	20,346,487	4.52	4.20	0.33	20,645,837	86,623,296	6,772,773	93,396,068

Instruction dollars allocated to the individual colleges are calculated on the following chart.

FY20 FUNDING MODEL INSTRUCTION ALLOCATION						
	Ixxx					
	SAC	SPC	PAC	NVC	NLC	TOTAL Colleges
FY 18 Actual Instruction	41,910,113	31,259,407	18,180,782	27,229,232	9,984,409	128,563,943
LESS: Core Funding (Including Chairs)	(1,158,824)	(775,111)	(529,106)	(596,401)	(574,544)	(3,633,986)
LESS: Benefits	(8,358,882)	(5,803,118)	(3,467,403)	(5,102,680)	(1,910,475)	(24,642,558)
LESS: FF&E	(46,364)	(800,071)	(285,031)	-	(207,664)	(1,339,130)
LESS: Student Activity Fees	-	-	(645)	-	-	(645)
Net Instruction¹	32,346,044	23,881,106	13,898,597	21,530,151	7,291,725	98,947,623
\ FY18 Instructional CH	5,967,885	4,375,681	3,030,899	5,364,662	1,607,360	20,346,487
x FY20 Instruction CH (with Smart Growth)	6,099,688	4,436,046	3,065,222	5,331,347	1,713,534	20,645,837
FY18 \$/CH	\$ 5.42	\$ 5.46	\$ 4.59	\$ 4.01	\$ 4.54	\$ 4.86
Each College \$/per	\$ 4.75	\$ 4.69	\$ 3.96	\$ 3.51	\$ 3.49	\$ 4.20
FY20 Labor	28,975,966	20,814,732	12,130,532	18,728,692	5,973,373	86,623,296
District Avg \$/per						\$ 0.33
FY20 OpExp	1,995,253	1,923,410	1,006,914	733,785	1,113,411	6,772,773
TOTAL FY20 DISTRIBUTION - INSTRUCTION	30,971,219	22,738,142	13,137,446	19,462,478	7,086,784	93,396,068

¹ FY18 has been restated w/o IX Charges



B) Academic Support funds are primarily to provide support services to instruction including 1) enhancing and maintaining educational materials in campus libraries; 2) academic administration such as dean’s salaries and office expenses; 3) technical support including computer services; 4) separately budgeted support for course and curriculum development, such as the Continuing Education Program Managers. The Academic Support Formula calculation is based on the cost of college’s actual academic support spending to the contact hours. Labor is calculated based on each individual Colleges’ cost per Contact Hour, and non-labor uses the District-wide average cost per Contact Hour. In addition to calculating the Academic Support formula expense, an overlay of the non-labor portion for libraries is based on each college’s annual headcount.

FY20 FUNDING MODEL						
ACADEMIC SUPPORT ALLOCATION Including Non-Labor Library						
3010						
	SAC	SPC	PAC	NVC	NLC	TOTAL Colleges
FY 18 Actual Academic Support	4,051,345	6,002,580	2,412,738	7,970,489	3,181,686	23,618,838
LESS: Core Funding	(431,892)	(424,194)	(241,020)	(342,062)	(324,147)	(1,763,315)
LESS: Benefits	(832,940)	(1,200,941)	(483,405)	(1,357,231)	(650,786)	(4,525,303)
LESS: FF&E	-	(266,109)	-	(635,252)	-	(901,360)
LESS: Non-Labor Library	(422,692)	(194,515)	(143,972)	(231,878)	(153,425)	(1,146,482)
LESS: Student Activity Fees	-	(84)	-	-	-	(84)
Net Academic Support¹	2,363,821	3,916,737	1,544,342	5,404,067	2,053,327	15,282,294
\ FY18 Instructional CH	5,967,885	4,375,681	3,030,899	5,364,662	1,607,360	20,346,487
x FY20 Instruction CH	6,099,688	4,436,046	3,065,222	5,331,347	1,713,534	20,645,837
FY18 \$/CH	\$ 0.40	\$ 0.90	\$ 0.51	\$ 1.01	\$ 1.28	\$ 0.75
Each College \$/per	\$ 0.34	\$ 0.72	\$ 0.42	\$ 0.69	\$ 1.06	\$ 0.58
FY20 Labor	2,050,245	3,181,475	1,298,808	3,669,024	1,821,494	12,021,047
District Avg \$/per						\$ 0.12
FY20 OpExp	711,440.36	517,400.52	357,513.80	621,824.53	199,858.94	2,408,038
Academic Support	2,761,685	3,698,875	1,656,322	4,290,848	2,021,353	14,429,085
Non-Labor Library	417,553	190,649	149,928	230,369	175,382	1,163,881
TOTAL FY20 DISTRIBUTION -						
ACADEMIC SUPPORT w/ LIBRARY	3,179,239	3,889,524	1,806,250	4,521,217	2,196,736	15,592,966

¹ FY18 has been restated w/o IX Charges

C) Student Services funds for offices of admissions and the registrar, and activities that primarily contribute to the students’ well-being and development outside the context of the formal instruction program. Alamo Colleges District has included additional funding, not included in the Student Services formula calculations, in student services for the Advising initiative and the Early College High School Program’s directors and coordinators salaries. The Formula funding calculation is the same as the Academic Support calculations, substituting Student Services expense in place of Academic Support.



FY20 FUNDING MODEL						
Student Services ALLOCATION Including Advisors						
4010						
	SAC	SPC	PAC	NVC	NLC	TOTAL Colleges
FY 18 Actual Student Services	9,913,800	6,365,057	6,558,113	7,270,886	3,149,211	33,257,066
LESS: Core Funding	(135,133)	(235,460)	(320,087)	(235,460)	(234,240)	(1,160,380)
LESS: Benefits	(2,149,203)	(1,453,945)	(1,390,867)	(1,672,618)	(686,206)	(7,352,840)
LESS: FF&E	(36,222)	(385)	-	-	-	(36,607)
LESS: Advising	(2,441,743)	(1,553,181)	(1,290,999)	(2,290,797)	(575,911)	(8,152,631)
LESS: Student Activity Fees	(259,832)	(156,860)	(138,486)	(256,258)	(204,085)	(1,015,521)
Net Student Services¹	4,891,666	2,965,226	3,417,674	2,815,753	1,448,768	15,539,087
\ FY18 Headcount	19,557	13,286	10,407	17,981	5,627	66,858
x FY20 Headcount	19,319	13,022	10,838	17,864	6,432	67,475
FY18 \$/Headcount	\$ 250.12	\$ 223.18	\$ 328.40	\$ 156.60	\$ 257.47	\$ 232.42
Each College \$/per	\$ 193.52	\$ 181.79	\$ 232.03	\$ 122.45	\$ 200.23	\$ 178.64
FY20 Labor	3,738,603	2,367,298	2,514,625	2,187,527	1,287,943	12,095,994
District Avg \$/per						\$ 26.81
FY20 OpExp	517,914	349,094	290,534	478,901	172,438	1,808,880
Student Services	4,256,517	2,716,392	2,805,158	2,666,427	1,460,381	13,904,875
Advisors	3,096,825	1,633,066	1,590,146	2,484,781	939,622	9,744,440
TOTAL FY20 DISTRIBUTION - Student Services w/ Advisors	7,353,342	4,349,458	4,395,304	5,151,208	2,400,002	23,649,314

¹ FY18 has been restated w/o IX Charges

D) Institutional Support funds the Colleges' salaries and non-labor expense for non-Core administrative staff, including employee memberships and conferences, fiscal operations, administrative data processing, office materials and supplies, and advertising. The Formula funding calculation employs the same principle as the Instruction and Academic Support calculations, excluding non-formula overlays.

FY20 FUNDING MODEL						
Institutional Support ALLOCATION - COLLEGES						
5010						
	SAC	SPC	PAC	NVC	NLC	TOTAL Colleges
FY 18 Actual Institutional Support	8,625,638	3,197,084	3,900,961	3,361,874	1,812,089	20,897,646
LESS: Core Funding	(451,836)	(490,260)	(303,843)	(355,103)	(355,103)	(1,956,144)
LESS: Benefits	(1,173,261)	(490,998)	(626,044)	(466,738)	(304,027)	(3,061,068)
LESS: FF&E	(1,150,906)	(6,338)	-	-	-	(1,157,244)
LESS: Student Activity Fees	-	-	2	-	-	2
Net Institutional Support¹	5,849,635	2,209,488	2,971,076	2,540,033	1,152,959	14,723,192
\ FY18 Contact Hours	5,967,885	4,375,681	3,030,899	5,364,662	1,607,360	20,346,487
x FY20 Contact ours	6,099,688	4,436,046	3,065,222	5,331,347	1,713,534	20,645,837
FY18 \$/CH	\$ 0.98	\$ 0.50	\$ 0.98	\$ 0.47	\$ 0.72	\$ 0.72
Each College \$/per	\$ 0.50	\$ 0.24	\$ 0.53	\$ 0.23	\$ 0.44	\$ 178.64
FY20 Labor	3,073,220	1,060,779	1,628,982	1,226,586	758,227	7,747,794
District Avg \$/per						\$ 0.31
FY20 OpExp	1,892,990	1,376,691	951,267	1,654,541	531,782	6,407,271
TOTAL FY 20 DISTRIBUTION - Institutional Support - COLLEGES	4,966,210	2,437,470	2,580,250	2,881,127	1,290,009	14,155,065

¹ FY18 has been restated w/o IX Charges

As Northeast Lakeview College just earned accreditation in December 2017, an overlay of \$250 thousand for a transition factor was provided only to NLC as it moves from SAC.



District Support Operations Formula Funding

District Support Operations (DSO) Formula expense is based on a similar calculation used for the Colleges' Academic, Student Services and Institutional Support funding; for DSO, the percentage of total actual formula expenses for the colleges is applied to the new budget formula expense. Therefore, DSO expense growth or loss is directly tied to the budgeted change projected for contact hours.

FY20 FUNDING MODEL							
DISTRICT SUPPORT OPERATIONS ALLOCATION							
5010							
	Chancellor & DSO Other	VCFA	VCPPIIS	VCEWD	VCAS	VCSS	TOTAL DSO
FY 18 Actual District Support Operations	5,547,062	36,798,679	21,370,582	6,258,013	3,617,192	5,381,447	78,972,975
LESS: Core Funding	(1,602,439)	(1,136,680)	(494,587)	(470,649)	(537,230)	(507,951)	(4,749,536)
LESS: Benefits	(775,693)	(7,416,838)	(1,920,618)	(790,768)	(548,119)	(1,089,520)	(12,541,557)
Net District Support Operations¹	3,168,930	28,245,161	18,955,377	4,996,596	2,531,843	3,783,976	61,681,883
FY18 Labor \$	1,292,528	20,335,371	7,669,720	3,255,251	2,065,737	3,098,922	37,717,529
x FY18 Non-Labor \$	1,876,402	7,909,790	11,329,830	1,741,052	466,106	685,054	24,008,234
FY18 CH							20,346,487
FY20 CH							20,645,837
Each VC \$/per	\$ 0.06	\$ 1.00	\$ 0.38	\$ 0.16	\$ 0.10	\$ 0.15	\$ 1.85
FY20 Labor	1,311,544	20,634,558	7,782,562	3,303,144	2,096,129	3,144,515	38,272,453
District Avg \$/per							\$ 1.16
FY20 OpExp	1,904,009	8,026,163	11,042,477	1,766,668	472,964	695,133	23,907,414
District Support Operations	3,215,553	28,660,721	18,825,039	5,069,812	2,569,093	3,839,648	62,179,866
FY19 Strategic Initiatives not included in FY18 RFOE \$/per, added to FY20 departmental budgets.							
Adjunct Certification (HR 893215)		506,000					506,000
Additional Officers/Equipment (DPS 893801)		411,205					411,205
Faculty Stipend (VCAS 898001)					315,000		315,000
Alamo Colleges On-Line (ACOL 898005)					31,365		31,365
Districtwide Advising (899004)						75,000	75,000
Districtwide Onboarding (899006)						102,000	102,000
Total FY20 Adjustments	-	917,205	-	-	346,365	177,000	1,440,570
TOTAL FY20 DISTRIBUTION - District Support Operations	3,215,553	29,577,926	18,825,039	5,069,812	2,915,458	4,016,648	63,620,436

¹ FY18 has been restated w/o IX Charges

District Support Operations can be separated into two categories with regards to the impact on the five colleges: Direct and Indirect support. Direct Support functions are funded and administered by the district, yet are performed at each of the five campus locations and/or directly on behalf of the colleges. For example, each college has a Business Office on site, but there is also a District Business Office function which performs duties directly associated with the colleges. Those functions housed in the District, shown below, have their funds allocated amongst the Colleges based on the following units of measure:

Direct Categories	Budget Units of Measure
Facilities (Housekeeping & Maintenance)	% of College to Total Alamo Gross Sq. Footage
Facilities (Grounds)	% of College to Total Alamo Acres
Utilities	% of College to Total Alamo Gross Sq. Footage
Preventive Maintenance	Based on the Project Plans
Emergency/Risk Management	% of College to Total Alamo Gross Sq. Footage
Public Safety (Police)	% of College Enrollment to Total Alamo Enrollment
Center for Student Information	% of College Enrollment to Total Alamo Enrollment
Student Financial Aid	% of College Enrollment to Total Alamo Enrollment
Interpreter & Immunization Services	% of College Enrollment to Total Alamo Enrollment
Business Offices (Bursar)	% of College Enrollment to Total Alamo Enrollment
Student Contact Center	% of College Enrollment to Total Alamo Enrollment



The Colleges and DSO have a Collaborative Agreement to provide the direct & indirect services of Student Financial Aid, Finance and Fiscal Services, such as Accounts Payable, Payroll, General Accounting and Financial Reporting, Human Resources, Information Technology, and Academic Services. The Collaborative Agreement for Student Financial Aid Services and the Collaborative Agreement for Services Provided by the District Support Operations to the Colleges are included in the Appendix.

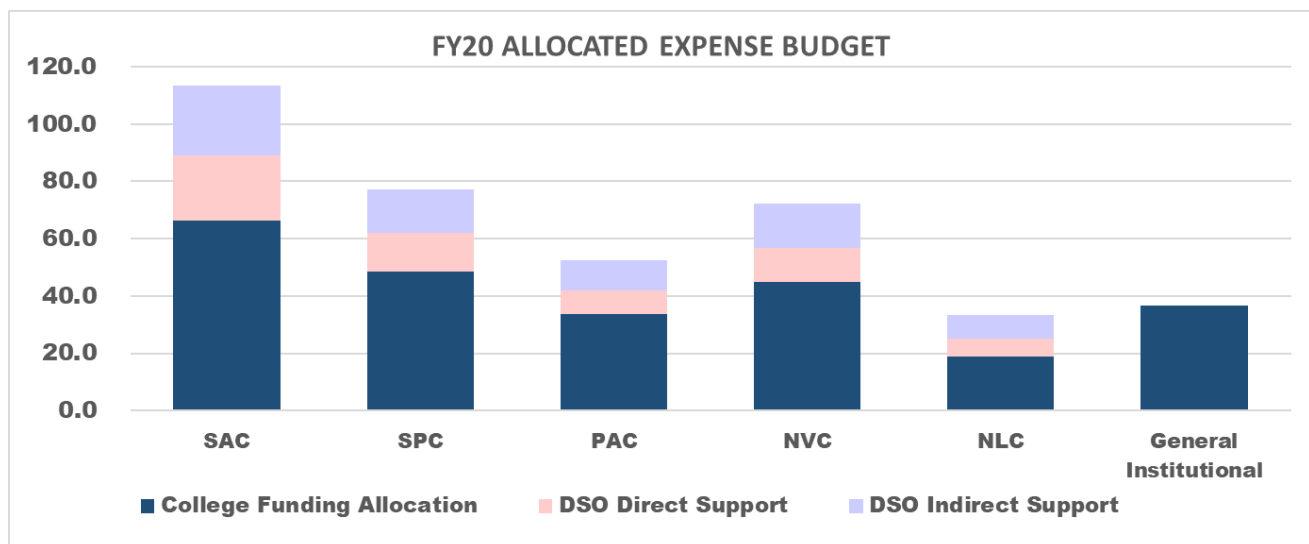
DSO Indirect support functions are funded and administered at District Support Operations, performed in various locations and support the entire Alamo Colleges District and have their funds allocated based on the percentage of College to Total District Support excluding Preventive Maintenance. Below are the Indirect Support categories:

Chancellor's Office (Includes Community Partnerships)		Student Success (Student Leadership Institutes, College Connections)	Vice Chancellor's Offices	IT, State Reporting, Strategic Planning & Institutional Research
Human Resources		Academic Success (curriculum alignment, community partnerships)	Legal, Ethics, Policy, Internal Audit, Foundation	Advertising & Communication
Facilities (including Construction, Non-DPS Vehicle Replacement)		District Business Office (included in Finance & Fiscal Services)	Project Facilitation Office	
Finance & Fiscal Services (General Accounting, Accounts Payable, Budgeting, Grants, Inventory)	Economic & Workforce Development	Continuing Education		



The table and chart below present a high-level expense allocation for Alamo Colleges District by College, DSO Direct Support, and General Institutional. The College Funding Allocation total is loaded directly to each College and is controlled and spent by that respective College’s President and delegates.

FY20 FULLY ALLOCATED BUDGET								
	SAC	SPC	PAC	NVC	NLC	Total Colleges	General Institutional	Total Alamo Colleges District
College Funding Allocation								
Instruction	39,830,305	28,398,542	17,110,158	25,787,065	9,505,306	120,631,376		120,631,376
Academic Support	4,324,057	5,970,600	2,539,908	6,929,136	3,147,340	22,911,041		22,911,041
Student Services	11,310,188	6,890,093	6,953,326	7,832,831	3,618,327	36,604,765		36,604,765
Institutional Support	7,337,608	5,693,217	4,381,923	3,037,787	2,192,922	22,643,457		22,643,457
Operation and Maintenance of Plant	164,600	29,958	29,000	-	-	223,558		223,558
Scholarships / Exemptions	50,500	-	102,000	-	-	152,500		152,500
Total Educational and General Expense	63,017,258	46,982,410	31,116,315	43,586,819	18,463,895	203,166,697		203,166,697
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000		5,300,000
Non-Formula	1,644,439	215,895	1,828,995	-	-	3,689,329		3,689,329
Total Other Expense	3,218,215	1,552,406	2,606,897	1,176,225	435,586	8,989,329		8,989,329
Total College Funding Allocation	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	212,156,026		212,156,026
DSO Direct Support								
Building Maintenance	3,107,675	1,725,960	757,899	1,123,583	493,878	7,208,996		7,208,996
Utilities	4,177,373	2,320,056	1,018,776	1,510,333	663,877	9,690,415		9,690,415
Preventive Maintenance	7,975,035	4,429,225	1,944,948	2,883,382	1,267,410	18,500,000		18,500,000
Housekeeping	1,073,042	914,724	1,416,064	1,204,974	2,242,834	6,851,638		6,851,638
Groundskeeping	874,764	485,832	213,337	316,272	139,019	2,029,225		2,029,225
Bursar	314,770	207,953	163,581	286,831	84,060	1,057,196		1,057,196
Student Financial Aid (SFA)	1,268,479	838,021	659,210	1,155,887	338,750	4,260,347		4,260,347
Student Contact Center	567,781	375,105	295,067	517,384	151,627	1,906,963		1,906,963
Public Safety	2,360,264	1,559,309	1,226,594	2,150,763	630,313	7,927,243		7,927,243
Center for Student Information (CSI)	578,548	382,218	300,663	527,195	154,502	1,943,125		1,943,125
Interpreter and Immunization	235,133	155,341	122,195	214,262	62,793	789,723		789,723
Emergency Mgmt Initiatives	287,639	190,029	149,482	262,108	76,815	966,073		966,073
Total DSO Direct Support	22,820,504	13,583,773	8,267,815	12,152,974	6,305,878	63,130,944		63,130,944
DSO Indirect Support	24,401,720	15,047,468	10,392,991	15,236,567	8,281,805	73,360,551		73,360,551
General Institutional							36,533,541	36,533,541
Total FY20 Budget - Fully Allocated	113,457,697	77,166,058	52,384,018	72,152,584	33,487,164	348,647,521	36,533,541	385,181,062





College and DSO Non-Formula

Non-Formula Revenue

Non-formula revenues are revenues generated by activities, fees and non-credit instruction that are outside the formula-funding stream (tuition and fees, state appropriations and ad valorem taxes). These revenues can be summarized by function as seen below:

- Instruction – special program tuition (high-cost program fees to fund cost of specialized equipment or materials needed for a specific program), VCT fees (Virtual College of Texas), seminar and workshop revenue
- Public Service – gym rentals, facility and property rentals
- Academic Support – library fines, facility rentals
- Student Services – student activity fees, testing fees, event booth rentals
- Auxiliary – child care, natatorium swim rental and vendor fees, campus access fees, parking fees
- Continuing Education – non-reimbursable tuition and contract training

Both the Colleges and DSO have non-formula programs that generate revenues including activities, fees and non-credit instruction that are outside the formula-funding stream (tuition and fees, state appropriations and ad valorem taxes). These revenues are off-set with expenses funded at a dollar-for-dollar ratio.

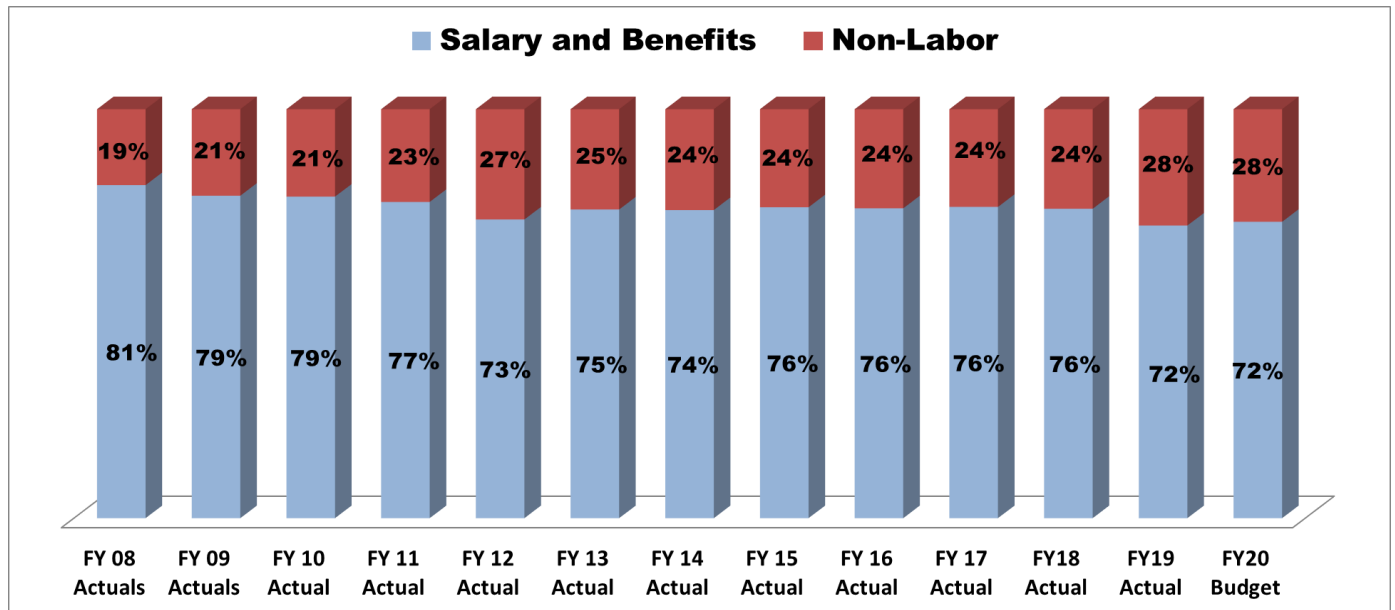
The funding model, as a tool, determines formula funding needs for the five Colleges and DSO based on student projections (contact hours and headcount) and “cost/per” metrics from the prior audited fiscal year. With the projected formula revenue as the basis for the FY20 operating budget, the funding model calculated more formula expense that was sustainable. As a result, a cost containment strategy was adopted in FY20 to balance the budget, and the five Colleges and DSO were allocated an expense budget at a level less than what the funding model computed. The table below shows the final approved operating budget loaded into the Banner Financial System as determined by each college and each DSO department, ensuring local control in determining allocation of operating funds.

	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES	DSO	TOTAL
FY20 Approved Budget as Loaded to Banner								
Core	2,327,333	2,574,028	1,827,928	1,734,351	1,505,378	9,969,018	13,778,446	23,747,464
Formula ¹	45,654,601	31,992,289	21,167,021	31,270,845	12,811,069	142,895,825	29,725,140	172,620,965
Non-formula	3,435,055	2,853,918	3,112,024	1,422,847	357,270	11,181,114	4,300,000	15,481,114
Operations & Maintenance	164,600	29,958	29,000	-	-	223,558	48,555,390	48,778,948
Benefits	11,780,475	8,481,415	6,154,477	8,149,009	3,495,956	38,061,332	20,515,683	58,577,015
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000	-	5,300,000
Prev Maint						-	18,500,000	18,500,000
Gen. Instl						-	36,533,541	36,533,541
Compensation	791,659	538,810	369,481	566,760	228,789	2,495,499	857,173	3,352,672
LabLoading to .75	237,300	333,012	112,633	198,514	39,215	920,674	-	920,674
High Wage	112,529	304,668	43,799	91,694	8,762	561,452	-	561,452
Living Wage (excl. Benefits)	158,145	90,207	128,947	152,799	17,456	547,554	259,663	807,217
FY20 TOTAL	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	212,156,026	173,025,036	385,181,062
¹ Formula funding as loaded represents the output of the FY20 funding model, net of : - Compensation & Talent Increase - Cost Containment strategy, which reduced FY20 funding based on Formula								



Salaries, Wages and Benefits

The most significant account expense in the operating budget 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 72% of the FY operating budget, with the inclusion of fringe benefits paid by the state.



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 District staffing management plan.

The staffing management plan guides the actions on how positions are defined, staffed, redeployed, managed and controlled to meet the strategic goals and objectives of Alamo Colleges District. 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 target: 72% for Alamo Colleges District, 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 staffing management plan will provide quantitative data to guide future hiring decisions for the Alamo Colleges District to ensure the right mix of functions to support the students and rebalance resources fairly across the five Colleges



FY 2020 Staffing Management Plan

	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL
FY 2019 APPROVED							
FTE Salaries ¹	34,788,402	24,361,671	16,979,688	22,074,572	10,885,387	50,489,917	159,579,637
Other Salaries and Wages	9,730,230	6,627,132	5,404,034	9,807,998	2,109,505	1,206,637	34,885,536
Fringe Benefits - including State Paid	11,780,475	8,481,415	6,154,477	8,149,009	3,495,956	20,515,683	58,577,015
Total Personnel & Benefits	56,299,107	39,470,218	28,538,199	40,031,579	16,490,848	72,212,237	253,042,188
Operating Expenses	8,362,590	7,728,087	4,407,111	3,555,240	1,973,047	83,070,540	109,096,615
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586		5,300,000
Sub-Total	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	155,282,777	367,438,803
Transfers						17,742,259	17,742,259
TOTAL EXPENSE	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	173,025,036	385,181,062
Additional Adjustments Items:							
Reclass agency/construction labor						7,301,277	7,301,277
One-time Investments ²						4,058,400	4,058,400
SMP % Labor Calculation							
Total Labor Costs ³	56,299,107	39,470,218	28,538,199	40,031,579	16,490,848	79,513,514	260,343,465
Total Expense excluding Transfers ⁴	66,235,473	48,534,816	33,723,212	44,763,044	18,899,481	159,341,177	371,497,203
% of Labor to Total Expense ¹	85.0%	81.3%	84.6%	89.4%	87.3%	49.9%	70.1%
Target under SMP	79.0%	79.0%	79.0%	79.0%	79.0%	57.2%	72.0%
Variance from Target	6.0%	2.3%	5.6%	10.4%	8.3%	-7.3%	-1.9%

¹ FY19 Budget include (\$5.9M) Vacancy Credit

² Investment in Veteran's Administration Center

³ Total Labor Costs includes State Paid Benefits and the reclassification of \$7.3M for Contractor/Agency costs from Non-labor to Labor

⁴ Total Expense excluding Transfers includes \$4.1M in VA Center Appropriation

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



Alamo Colleges District Staffing

As has been the practice in prior years, the staffing summary in the Annual Budget compares only full-time employees (FTE) as of September 1st of a particular year. For example, the FY20 FTE count is a snapshot of all full-time positions as of September 1, 2019. The FTE snapshot includes positions that are currently filled by an Alamo Colleges employee and also vacant positions. The snapshot does not include part-time employees, adjunct faculty, grant-funded employees (both full-time or part-time), or revenue-funded employees (e.g., Continuing Education employees).

The FY20 total FTE has increased from 2,557 to 2,647 in FY19 and FY20, respectively to support Smart Growth initiatives aimed at increasing student enrollment and achieving our goal of ending poverty through education in San Antonio. One of the initiatives approved by the Board of Trustees (BoT) was the establishment of Student Advocacy Centers at each of the ACD colleges (+9 FTE). As part of the re-establishment of the \$2.0 million Student Success Fund, the BoT authorized 14 additional FTE for enrollment coaches (\$870,000) during FY20 bringing the total number of enrollment coaches to 32. In addition to these new positions, several part-time positions are being converted into full-time positions, which will be reflected in the FY21 FTE snapshot.

The chart on page 47 provides an overview of FTEs at the five colleges and at District Support Operations (DSO) and classifies FTE according to Instruction, Public Service, Academic Support, Student Services, International Support, Operations and Maintenance of Plant, and Auxiliary Enterprises. Strategic initiative personnel additions are noted in this chart. The chart on page 48 provides a view of FTE at the five colleges by personnel classification; 44% Faculty, 1% Non-Instructional Faculty, 3% Administrators, 31% Professional staff, and 21% Classified staff.

The chart on page 49 provides additional detail on FTEs at DSO by 4 categories: Administrators, Professional staff, Classified staff, and Non-instruction/Faculty Fellow. The FTE's in district support operations provide the direct and indirect support to the entire Alamo Colleges District. Several factors contributed to the changes of DSO FTEs from the FY19 FTE snapshot to the FY20 FTE snapshot. First, the initial staff positions (3 FTE) in charge of implementing AlamoPROMISE are included in the DSO Other category. Second, ACD's new Chancellor, Dr. Mike Flores, has reorganized several divisions of DSO and added a Chief of Staff (1 FTE). Office of Communications/PR (9 FTE) was moved from Economic and Workforce Development to DSO Other. The Project Facilitation Office (5 FTE) was transferred from Finance and Administration to DSO Other. FY18 and FY19 totals have been restated to capture these organizational changes within DSO. Third, new positions were created in Institutional Advancement/Alamo Colleges Foundation (6 FTE) to expand Alamo College's fundraising efforts to provide more student-centered investments. For FY20, 3% of DSO personnel are Administrators, 51% are Professional staff, 45% are Classified staff, and 1% are Non-instruction/Faculty Fellow.



Three Year Staffing Summary - Full Time Positions

	FY18		FY19		FY20	
	FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College						
Instruction	341.00	21,061,778.00	336.50	20,964,022.00	334.00	20,471,417.00
Public Service	10.00	554,030.00	12.00	626,835.00	13.00	658,715.00
Academic Support	41.00	2,207,468.00	43.50	2,399,692.00	42.50	2,357,218.00
Student Services	122.00	5,931,278.00	128.50	6,208,838.00	137.00	6,532,579.00
Institutional Support	62.00	3,522,714.00	65.00	3,619,866.00	69.00	3,661,516.00
Total	576.00	33,277,268.00	585.50	33,819,253.00	595.50	33,681,445.00
Strategic Initiative ¹	1.00	43,971.00	1.00	43,971.00	6.00	316,077.00
St. Philip's College						
Instruction	236.00	12,806,617.00	240.00	13,635,668.00	242.00	13,582,480.00
Public Service	1.00	69,228.00	1.00	71,097.00	1.00	71,097.00
Academic Support	64.00	3,391,265.00	63.00	3,481,580.00	65.00	3,608,347.00
Student Services	78.00	4,069,326.00	79.00	4,287,951.00	83.00	4,393,038.00
Institutional Support	22.00	1,490,057.00	22.00	1,532,026.00	25.00	1,687,655.00
Auxiliary Enterprises	2.00	45,303.00	2.00	47,535.00	2.00	47,535.00
Total	403.00	21,871,796.00	407.00	23,055,857.00	418.00	23,390,152.00
Strategic Initiative ¹	1.00	52,520.00	1.00	52,520.00	4.00	210,351.00
Palo Alto College						
Instruction	138.00	8,411,511.00	138.00	8,466,964.00	141.00	8,544,021.00
Academic Support	29.00	1,576,006.00	29.00	1,583,259.00	27.00	1,531,901.00
Student Services	71.50	3,805,969.50	72.33	3,860,180.00	74.50	4,074,050.00
Institutional Support	32.00	1,892,627.00	32.05	1,875,312.00	35.00	2,030,996.00
Total	270.50	15,686,113.50	271.38	15,785,715.00	277.50	16,180,968.00
Strategic Initiative ¹	1.00	41,663.00	1.00	43,037.00	3.00	160,349.00
Northwest Vista College						
Instruction	182.00	10,668,310.00	185.00	11,335,073.00	186.00	11,431,906.00
Academic Support	69.00	3,344,012.00	67.00	3,380,426.00	67.00	3,375,201.00
Student Services	94.80	4,515,076.40	97.80	4,801,545.00	99.80	4,867,609.90
Institutional Support	23.20	1,510,483.60	23.20	1,538,332.00	23.20	1,585,530.10
Total	369.00	20,037,882.00	373.00	21,055,376.00	376.00	21,260,247.00
Strategic Initiative ¹	1.00	42,795.00	1.00	42,016.00	5.00	221,021.00
Northeast Lakeview College						
Instruction	80.40	4,587,420.00	81.40	4,920,161.60	85.00	5,041,216.00
Academic Support	32.00	1,733,402.00	31.00	1,767,171.00	33.00	1,843,412.00
Student Services	40.60	2,051,035.00	40.60	2,134,453.40	49.00	2,418,580.00
Institutional Support	15.00	1,086,589.00	15.00	1,116,420.00	19.00	1,354,595.00
Total	168.00	9,458,446.00	168.00	9,938,206.00	186.00	10,657,803.00
Strategic Initiative ¹	-	-	-	-	3.00	148,157.00
District Support Operations						
Academic Support	16.00	756,010.00	16.00	837,281.00	19.00	950,825.00
Student Services	107.00	5,588,874.00	108.00	5,900,501.00	107.00	5,820,356.00
Institutional Support	484.12	30,312,011.99	490.64	31,262,898.04	530.64	33,830,097.80
Operations and Maintenance of Plant	160.00	6,643,232.00	137.00	6,139,770.00	137.00	6,304,951.00
Auxiliary Enterprises	0.36	17,819.64	0.36	17,619.96	0.36	17,989.20
Total	767.48	43,317,947.63	752.00	44,158,070.00	794.00	46,924,219.00
Strategic Initiative ¹	22.00	1,068,982.00	23.00	1,067,989.00	40.00	2,238,699.00
Total Alamo College District						
Instruction	977.40	57,535,636.00	980.90	59,321,888.60	988.00	59,071,040.00
Public Service	11.00	623,258.00	13.00	697,932.00	14.00	729,812.00
Academic Support	251.00	13,008,163.00	249.50	13,449,409.00	253.50	13,666,904.00
Student Services	513.90	25,961,558.90	526.23	27,193,468.40	550.30	28,106,212.90
Institutional Support	638.32	39,814,482.59	647.89	40,944,854.04	701.84	44,150,389.90
Operations and Maintenance of Plant	160.00	6,643,232.00	137.00	6,139,770.00	137.00	6,304,951.00
Auxiliary Enterprises	2.36	63,122.64	2.36	65,154.96	2.36	65,524.20
Total	2,553.98	\$ 143,649,453.13	2,556.88	\$ 147,812,477.00	2,647.00	\$ 152,094,834.00
Strategic Initiative ¹	26.00	1,249,931.00	27.00	1,249,533.00	61.00	3,294,654.00

¹ Strategic Initiatives: FTEs Included in the totals for Colleges and DSO: 1) AlamoPROMISE, 2) Enrollment Coaches, 3) Advocacy Centers, 4) Foundation/Fundraising, 5) New Centers (CIP)

Note: FTE is defined as Full-Time Employee in this table.



Three Year College Staffing Summary - Full Time Positions

		Restated		Restated		FY20	FY20
		FY18	FY18	FY19	FY19	FTE	Salary
		FTE	Salary	FTE	Salary		
San Antonio College							
Faculty	61001	275.00	18,464,462.00	271.00	18,384,413.00	267.00	17,871,226.00
Non-Instructional Faculty	61003	11.00	791,992.00	8.50	667,043.00	8.50	667,042.00
Administrator	61011	8.00	1,032,464.00	10.00	1,260,476.00	10.00	1,260,472.00
Professional	61012	149.00	8,302,958.00	162.75	8,819,806.00	170.25	9,047,542.00
Classified	61021	133.00	4,685,392.00	133.25	4,687,515.00	139.75	4,835,163.00
Total		576.00	\$33,277,268.00	585.50	\$33,819,253.00	595.50	\$33,681,445.00
Strategic Initiative ¹		1.00	43,971.00	1.00	43,971.00	6.00	316,077.00
St. Philip's College							
Faculty	61001	189.00	11,061,101.00	189.00	11,568,154.00	188.00	11,294,314.00
Non-Instructional Faculty	61003	4.00	293,236.00	4.00	304,880.00	3.00	207,302.00
Administrator	61011	11.00	1,325,282.00	15.00	1,717,728.00	17.00	1,882,854.00
Professional	61012	112.00	6,207,707.00	112.00	6,391,123.00	120.00	6,890,610.00
Classified	61021	87.00	2,984,470.00	87.00	3,073,972.00	90.00	3,115,072.00
Total		403.00	\$21,871,796.00	407.00	\$23,055,857.00	418.00	\$23,390,152.00
Strategic Initiative ¹		1.00	52,520.00	1.00	52,520.00	4.00	210,351.00
Palo Alto College							
Faculty	61001	115.00	7,515,325.00	114.00	7,490,469.00	117.00	7,586,279.00
Non-Instructional Faculty	61003	0.00	0.00	1.00	55,337.00	1.00	55,337.00
Administrator	61011	9.00	1,122,495.00	9.00	1,131,895.00	10.00	1,236,806.00
Professional	61012	89.50	5,111,526.50	90.38	5,119,503.00	92.50	5,321,749.00
Classified	61021	57.00	1,936,767.00	57.00	1,988,511.00	57.00	1,980,797.00
Total		270.50	\$15,686,113.50	271.38	\$15,785,715.00	277.50	\$16,180,968.00
Strategic Initiative ¹		1.00	41,663.00	1.00	43,037.00	3.00	160,349.00
Northwest Vista College							
Faculty	61001	175.00	10,339,615.00	177.00	10,948,093.00	178.00	11,054,640.00
Non-Instructional Faculty	61003	3.00	185,054.00	3.00	192,430.00	2.00	133,672.00
Administrator	61011	7.00	907,304.00	9.00	1,135,640.00	9.00	1,136,481.00
Professional	61012	126.00	6,637,989.00	124.00	6,686,948.00	128.00	6,907,254.00
Classified	61021	58.00	1,967,920.00	60.00	2,092,265.00	59.00	2,028,200.00
Total		369.00	\$20,037,882.00	373.00	\$21,055,376.00	376.00	\$21,260,247.00
Strategic Initiative ¹		1.00	42,795.00	1.00	42,016.00	5.00	221,021.00
Northeast Lakeview College							
Faculty	61001	67.00	4,086,482.00	68.00	4,405,577.00	72.00	4,532,640.00
Non-Instructional Faculty	61003	2.00	110,608.00	1.00	71,988.00	0.00	0.00
Administrator	61011	8.00	988,097.00	8.00	1,031,816.00	8.00	1,031,815.00
Professional	61012	57.00	3,071,245.00	56.00	3,158,645.00	68.00	3,764,272.00
Classified	61021	34.00	1,202,014.00	35.00	1,270,180.00	38.00	1,329,076.00
Total		168.00	\$9,458,446.00	168.00	\$9,938,206.00	186.00	\$10,657,803.00
Strategic Initiative ¹		-	-	-	-	3.00	148,157.00
Total Colleges							
Faculty	61001	821.00	51,466,985.00	819.00	52,796,706.00	822.00	52,339,099.00
Non-Instructional Faculty	61003	20.00	1,380,890.00	17.50	1,291,678.00	14.50	1,063,353.00
Administrator	61011	43.00	5,375,642.00	51.00	6,277,555.00	54.00	6,548,428.00
Professional	61012	533.50	29,331,425.50	545.13	30,176,025.00	578.75	31,931,427.00
Classified	61021	369.00	12,776,563.00	372.25	13,112,443.00	383.75	13,288,308.00
Total		1,786.50	\$100,331,505.50	1,804.88	\$103,654,407.00	1,853.00	\$105,170,615.00
Strategic Initiative ¹		4.00	180,949.00	4.00	181,544.00	21.00	1,055,955.00

¹ Strategic Initiatives : FTEs Included in the totals for Colleges and DSO: 1) AlamoPROMISE, 2) Enrollment Coaches, 3) Advocacy Centers, 4) Foundation/Fundraising, 5) New Centers (CIP)

Note: FTE is defined as Full-Time Employee in this table.



Three Year District Staffing Summary - Full Time Positions

		<i>Restated</i>		<i>Restated</i>			
		FY18	FY18	FY19	FY19	FY20	FY20
		FTE	Salary	FTE	Salary	FTE	Salary
Chancellor							
Administrator	61011	1.00	403,123.00	2.00	438,728.00	2.00	480,000.00
Professional	61012	4.00	235,162.00	4.00	233,730.00	4.00	233,730.00
Classified	61021	1.00	28,206.00	1.00	28,913.00	1.00	28,913.00
Total		6.00	\$666,491.00	7.00	\$701,371.00	7.00	\$742,643.00
<i>Strategic Initiative</i> ¹		-	-	-	-	-	-
DSO Other							
Administrator	61011	4.00	621,288.00	3.00	481,958.00	5.00	776,148.00
Professional	61012	20.00	1,642,366.00	21.00	1,746,637.00	30.00	2,462,294.00
Classified	61021	8.00	333,020.00	7.00	305,751.00	9.00	381,753.00
Total		32.00	\$2,596,674.00	31.00	\$2,534,346.00	44.00	\$3,620,195.00
<i>Strategic Initiative</i> ¹		8.00	530,120.00	9.00	520,273.00	20.00	1,477,515.00
VC for Academic Success							
Non-Instructional Faculty	61003	1.00	67,355.00	1.00	54,142.00	1.00	109,932.00
Administrator	61011	3.00	512,562.00	3.00	537,230.00	3.00	537,230.00
Professional	61012	26.00	1,631,131.00	26.00	1,674,609.00	29.00	1,797,009.00
Classified	61021	4.00	149,142.00	4.00	153,966.00	4.00	150,909.00
Total		34.00	\$2,360,190.00	34.00	\$2,419,947.00	37.00	\$2,595,080.00
<i>Strategic Initiative</i> ¹		-	-	-	-	2.00	84,032.00
VC for Finance and Administration							
Non-Instructional Faculty	61003	5.00	308,749.00	5.00	315,732.00	5.00	326,699.00
Administrator	61011	7.00	1,106,489.00	7.00	1,148,753.00	7.00	1,136,680.00
Professional	61012	183.00	12,304,619.00	185.00	12,682,929.00	195.00	13,167,007.00
Classified	61021	314.00	11,686,710.00	289.00	11,216,673.00	291.00	11,264,468.00
Total		509.00	\$25,406,567.00	486.00	\$25,364,087.00	498.00	\$25,894,854.00
<i>Strategic Initiative</i> ¹		-	-	-	-	-	-
VC for Planning Performance and Info Systems							
Administrator	61011	3.00	480,181.00	3.00	494,587.00	3.00	494,587.00
Professional	61012	83.00	6,127,745.00	83.00	6,270,855.00	85.00	6,564,321.00
Classified	61021	23.00	945,802.00	23.00	972,431.00	22.00	932,762.00
Total		109.00	\$7,553,728.00	109.00	\$7,737,873.00	110.00	\$7,991,670.00
<i>Strategic Initiative</i> ¹		-	-	-	-	-	-
VC for Economic and Workforce Development							
Administrator	61011	1.00	215,656.00	2.00	316,459.00	3.00	470,649.00
Professional	61012	20.00	1,250,378.00	24.00	1,564,873.00	31.00	1,925,020.00
Classified	61021	6.48	222,690.63	8.00	297,718.00	10.00	321,858.00
Total		27.48	\$1,688,724.63	34.00	\$2,179,050.00	44.00	\$2,717,527.00
<i>Strategic Initiative</i> ¹		-	-	-	-	-	-
VC for Student Success							
Administrator	61011	2.00	355,849.00	3.00	510,922.00	3.00	507,951.00
Professional	61012	28.00	1,864,437.00	27.00	1,879,440.00	29.00	1,984,773.00
Classified	61021	21.00	825,287.00	21.00	831,034.00	22.00	869,526.00
Total		51.00	\$3,045,573.00	51.00	\$3,221,396.00	54.00	\$3,362,250.00
<i>Strategic Initiative</i> ¹		14.00	538,862.00	14.00	547,716.00	18.00	677,152.00
Total District Support Operations							
Non-Instructional Faculty	61003	6.00	376,104.00	6.00	369,874.00	6.00	436,631.00
Administrator	61011	21.00	3,695,148.00	23.00	3,928,637.00	26.00	4,403,245.00
Professional	61012	364.00	25,055,838.00	370.00	26,053,073.00	403.00	28,134,154.00
Classified	61021	377.48	14,190,857.63	353.00	13,806,486.00	359.00	13,950,189.00
Total		768.48	43,317,947.63	752.00	44,158,070.00	794.00	46,924,219.00
<i>Strategic Initiative</i> ¹		22.00	1,068,982.00	23.00	1,067,989.00	40.00	2,238,699.00

¹ **Strategic Initiatives** : FTEs Included in the totals for Colleges and DSO: 1) AlamoPROMISE, 2) Enrollment Coaches, 3) Advocacy Centers, 4) Foundation/Fundraising, 5) New Centers (CIP)

Note: FTE is defined as Full-Time Employee in this table.



FY 2020 Budget Summary by Functional Category

CAMPUS	FTE SALARY	VACANCY CREDIT*	OTHER SALARY**	BENEFITS	OTHER EXPENSE	TOTAL BUDGET	%
San Antonio College							
Instruction	20,471,417	(1,172,543)	10,046,336	7,482,807	3,002,288	39,830,305	60.1%
Public Service	658,715	(39,361)	193,756	217,046	407,284	1,437,440	2.2%
Academic Support	2,357,218	(144,946)	389,708	756,770	965,307	4,324,057	6.5%
Student Services	6,532,579	(411,922)	1,695,342	2,175,507	1,318,682	11,310,188	17.1%
Institutional Support	3,661,516	(219,935)	347,833	1,136,664	2,411,530	7,337,608	11.1%
Operations and Maintenance		(7,168)	160,087	11,681	-	164,600	0.2%
Institutional Scholarships					50,500	50,500	0.1%
Auxiliary Enterprises					206,999	206,999	0.3%
Transfers (Capital Budget)					1,573,776	1,573,776	2.4%
Total	33,681,445	(1,995,875)	12,833,062	11,780,475	9,936,366	66,235,473	100.0%
St. Philip's College							
Instruction	13,582,480		6,681,291	5,247,116	2,887,655	28,398,542	58.5%
Public Service	71,097		1,866	23,085	20,850	116,898	0.2%
Academic Support	3,608,347		426,925	1,206,037	729,291	5,970,600	12.3%
Student Services	4,393,038	(22,662)	441,279	1,440,951	637,487	6,890,093	14.2%
Institutional Support	1,687,655		60,422	547,509	3,397,631	5,693,217	11.7%
Operations and Maintenance					29,958	29,958	0.1%
Auxiliary Enterprises	47,535		9,530	16,717	25,215	98,997	0.2%
Transfers (Capital Budget)					1,336,511	1,336,511	2.8%
Total	23,390,152	(22,662)	7,621,313	8,481,415	9,064,598	48,534,816	100.0%
Palo Alto College							
Instruction	8,544,021		4,263,019	3,335,937	967,181	17,110,158	50.7%
Academic Support	1,531,901		211,978	510,573	285,456	2,539,908	7.5%
Student Services	4,074,050	(22,662)	432,950	1,356,803	1,112,185	6,953,326	20.6%
Institutional Support	2,030,996		253,114	662,962	1,434,851	4,381,923	13.0%
Operations and Maintenance					29,000	29,000	0.1%
Institutional Scholarships					102,000	102,000	0.3%
Auxiliary Enterprises			1,064,355	288,202	476,438	1,828,995	5.4%
Transfers (Capital Budget)					777,902	777,902	2.3%
Total	16,180,968	(22,662)	6,225,416	6,154,477	5,185,013	33,723,212	100.0%
Northwest Vista College							
Instruction	11,431,906	(433,472)	9,384,490	4,786,820	617,321	25,787,065	57.6%
Public Service						-	0.0%
Academic Support	3,375,201		940,576	1,215,822	1,397,537	6,929,136	15.5%
Student Services	4,867,610	(22,662)	559,385	1,616,328	812,170	7,832,831	17.5%
Institutional Support	1,585,531		194,005	530,039	728,212	3,037,787	6.8%
Transfers (Capital Budget)					1,176,225	1,176,225	2.6%
Total	21,260,248	(456,134)	11,078,456	8,149,009	4,731,465	44,763,044	100.0%
Northeast Lakeview College							
Instruction	5,041,216	(150,000)	2,345,221	1,774,784	494,085	9,505,306	50.3%
Academic Support	1,843,412	(125,000)	317,828	579,230	531,870	3,147,340	16.7%
Student Services	2,418,580	(172,662)	165,385	736,486	470,538	3,618,327	19.1%
Institutional Support	1,354,595	(122,574)	78,891	405,456	476,554	2,192,922	11.6%
Transfers (Capital Budget)					435,586	435,586	2.3%
Total	10,657,803	(570,236)	2,907,325	3,495,956	2,408,633	18,899,481	100.0%
District Support Operations							
Instruction			1,105,984	200,883	161,500	1,468,367	0.8%
Academic Support	950,825		25,006	309,818	441,243	1,726,892	1.0%
Student Services	5,820,356		939,196	1,951,312	4,928,096	13,638,960	7.9%
Institutional Support	33,830,097	(2,729,998)	5,296,056	16,011,184	36,202,266	88,609,605	51.2%
Operations and Maintenance	6,304,951		135,849	2,036,691	40,077,899	48,555,390	28.1%
Institutional Scholarships					1,036,901	1,036,901	0.6%
Auxiliary Enterprises	17,989		243	5,795	222,635	246,662	0.1%
Transfers (Debt Svcs & TPEG)					17,742,259	17,742,259	10.3%
Total	46,924,218	(2,729,998)	7,502,334	20,515,683	100,812,799	173,025,036	100.0%
Alamo Colleges District							
Instruction	59,071,040	(1,756,015)	33,826,341	22,828,347	8,130,030	122,099,743	31.7%
Public Service	729,812	(39,361)	195,622	240,131	428,134	1,554,338	0.4%
Academic Support	13,666,904	(269,946)	2,312,021	4,578,250	4,350,704	24,637,933	6.4%
Student Services	28,106,213	(652,570)	4,233,537	9,277,387	9,279,158	50,243,725	13.0%
Institutional Support	44,150,390	(3,072,507)	6,230,321	19,293,814	44,651,044	111,253,062	28.9%
Operations and Maintenance	6,304,951	(7,168)	295,936	2,048,372	40,136,857	48,778,948	12.7%
Institutional Scholarships	-	-	-	-	1,189,401	1,189,401	0.3%
Auxiliary Enterprises	65,524	-	1,074,128	310,714	931,287	2,381,653	0.6%
Transfers	-	-	-	-	23,042,259	23,042,259	6.0%
TOTAL	152,094,834	(5,797,567)	48,167,906	58,577,015	132,138,874	385,181,062	100.0%

Note: FTE is defined as Full-Time Employee in this table.

* FY20 approved salaries include vacancy credit and comp. increase adjustments.

** Other salaries include compensation increase adjustments.



FY 2020 Non-Labor Expenses by Functional Category

Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Travel	Scholarships	Transfers	Total
San Antonio College							
Instruction	32,511		2,919,646	50,131			3,002,288
Public Service	44,364		344,661	18,259			407,284
Academic Support	48,908		872,748	43,651			965,307
Student Services	65,687		1,118,750	130,924	3,321		1,318,682
Institutional Support	150,422		2,203,125	57,983			2,411,530
Institutional Scholarships					50,500		50,500
Auxiliary Enterprises	1,467		205,532				206,999
Transfers						1,573,776	1,573,776
Total	343,359	-	7,664,462	300,948	53,821	1,573,776	9,936,366
Sr. Philip's College							
Instruction	38,867		2,800,113	48,675			2,887,655
Public Service			20,850				20,850
Academic Support	27,454		656,022	45,815			729,291
Student Services	21,590	4	562,842	53,051			637,487
Institutional Support			3,318,183	79,448			3,397,631
Operations and Maintenance			29,958				29,958
Auxiliary Enterprises			25,180	35			25,215
Transfers						1,336,511	1,336,511
Total	87,911	4	7,413,148	227,024	-	1,336,511	9,064,598
Palo Alto College							
Instruction	164,400		791,281	11,500			967,181
Academic Support	26,600		219,156	39,700			285,456
Student Services	76,400		994,635	41,150			1,112,185
Institutional Support	178,000		1,178,551	78,300			1,434,851
Institutional Scholarships				29,000	102,000		131,000
Auxiliary Enterprises	8,300		456,338	11,800			476,438
Transfers						777,902	777,902
Total	453,700	-	3,639,961	211,450	102,000	777,902	5,185,013
Northwest Vista College							
Instruction	36,246		573,575	7,500			617,321
Academic Support	109,893		1,269,569	18,075			1,397,537
Student Services	25,000	23,000	733,484	30,686			812,170
Institutional Support	25,608		642,858	59,746			728,212
Transfers						1,176,225	1,176,225
Total	196,747	23,000	3,219,486	116,007	-	1,176,225	4,731,465
Northeast Lakeview College							
Instruction	21,650		472,435				494,085
Academic Support	112,116		350,800	68,954			531,870
Student Services	49,100		366,288	55,150			470,538
Institutional Support	2,526		377,830	96,198			476,554
Transfers						435,586	435,586
Total	185,392	-	1,567,353	220,302	-	435,586	2,408,633
District and District Support							
Instruction			161,500				161,500
Academic Support	42,400		319,343	79,500			441,243
Student Services	19,647		4,793,833	114,616			4,928,096
Institutional Support	1,751,546	2,900,000	30,931,001	619,719			36,202,266
Operations and Maintenance	326,998		39,692,628	58,273			40,077,899
Institutional Scholarships					1,036,901		1,036,901
Auxiliary Enterprises			222,635				222,635
Transfers						17,742,259	17,742,259
Total	2,140,591	2,900,000	76,120,940	872,108	1,036,901	17,742,259	100,812,799
Total Alamo Colleges							
Instruction	293,674	-	7,718,550	117,806	-	-	8,130,030
Public Service	44,364	-	365,511	18,259	-	-	428,134
Academic Support	367,371	-	3,687,638	295,695	-	-	4,350,704
Student Services	257,424	23,004	8,569,832	425,577	3,321	-	9,279,158
Institutional Support	2,108,102	2,900,000	38,651,548	991,394	-	-	44,651,044
Operations and Maintenance	326,998	-	39,722,586	58,273	-	-	40,107,857
Institutional Scholarships	-	-	-	29,000	1,189,401	-	1,218,401
Auxiliary Enterprises	9,767	-	909,685	11,835	-	-	931,287
Transfers	-	-	-	-	-	23,042,259	23,042,259
Total	3,407,700	2,923,004	99,625,350	1,947,839	1,192,722	23,042,259	132,138,874



Capital Allocations

Alamo Colleges District 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 portions of the annual capital allocations budget 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 three 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 Capital Budget allocation begins with depreciation expense from the prior fiscal year 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 FY19 certified 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 available funding and strategic and operational priorities as identified by the Board of Trustees.

Due to funding limitations, a total of \$5,300,000 was allocated for the FY20 Capital Budget. Based on the procedure to identify the estimated amount needed for this item, this allocation represents 83% funded for routine capital expenditures.

Step 1 Depreciation Expense for Furniture & Equipment @ Colleges for Fiscal Year 2019	1,469,689
Step 2 Non-capitalized need (@ \$0.25/Contact Hr)	4,900,148
Amount recommended by procedure	6,369,837
Step 3 FY 2019-2020 Budget Allocation	5,300,000
% Funded	83%

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 2019-2020 budget, the Board of Trustees approved annual allocations for preventive maintenance of \$18.5 million, an estimated 2% of asset replacement value for regularly scheduled repair and maintenance for existing and new buildings. National standards recommend 1% to 5% of Asset Replacement Values (a range of \$11.1 to \$55.6 million for Alamo Colleges District).



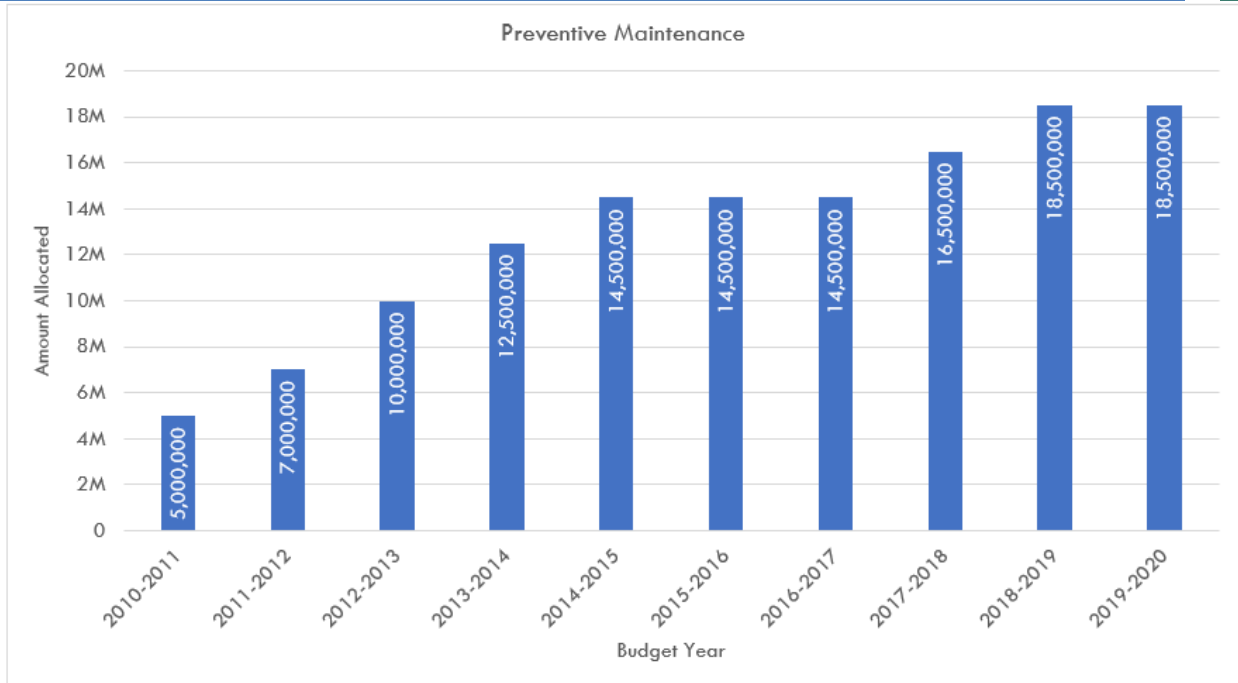
The following tables provide PM Budget categories that are broken down by facility system groups as well as categories which have been historically established by the Alamo Colleges. The PM Budget categories identified in the PM Projects table are broken down by system group; the cost totals are based on identified requirements per the facility condition assessment database that is maintained by the Alamo Colleges District. Historically established PM Budget categories are identified in the Annual PM Projects table and are based on percentages allocated from previous FY amounts. By contract with the City of San Antonio, the PAC Natatorium amount remains constant at \$51,000 (per previous year budgets).

PM Projects(System Group)	FY20 PM Priorities Budget
Structural, Building Envelope, and Roof	\$ 3,539,409
Interior Finishes	125,985
Mechanical, Electrical & Plumbing (MEP)	515,129
Furniture, Fixtures & Equipment	170,058
Special Construction	5,133,419
Professional Services	2,000,000
Permits/Registration Fees	175,000
Special Construction	200,000
Subtotal	\$ 11,859,000

Annual PM Projects	FY20 PM Annual Budgets
Fire Alarms and IT	\$ 3,000,000
Pavement and Grounds	20,000
Energy and Water Efficiency	3,000,000
Air Quality	50,000
Pest Control	20,000
Facilities Condition Index (FCI) Management	500,000
PAC Natatorium	51,000
Subtotal	\$ 6,641,000
Grand Total	\$ 18,500,000

Amounts identified in the PM Projects table are based on identified requirements in the facility condition assessment database which fall under each of the identified system groups. Requirements in the facility condition assessment database are accompanied by estimated cost totals and furthermore designated by priority. In addition to the baseline costs found in the facility condition assessment database, a soft cost of 25% is added as an estimate established to address the requirement in this PM Budget scenario.

As seen in the following chart, 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. The funds allocated to preventive maintenance along with portions of the \$450 MM CIP Bond passed in 2017 allow for preventing further deterioration of facilities.





TAX REVENUE & DEBT SERVICE

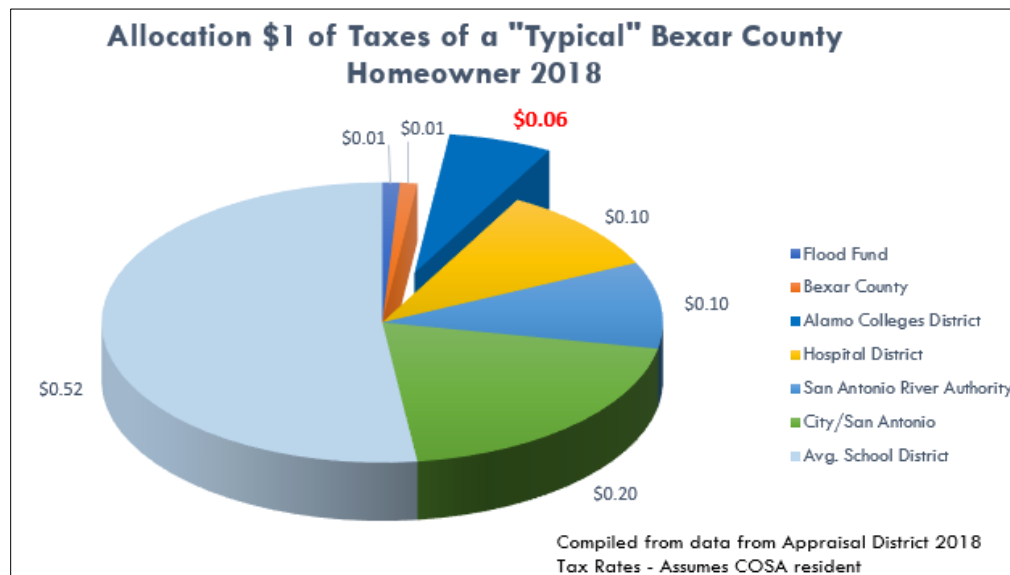


Assessed Value and Tax Levy of Taxable Property

For FY 2020, the District’s combined budgeted ad valorem property tax rate remained at \$0.149150 per \$100 of assessed valuation. This tax rate has remained stable since fiscal year 2013. The 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, Texas. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed for the year on the property. The District’s tax lien is on a parity with tax liens on all other taxing units in the county.

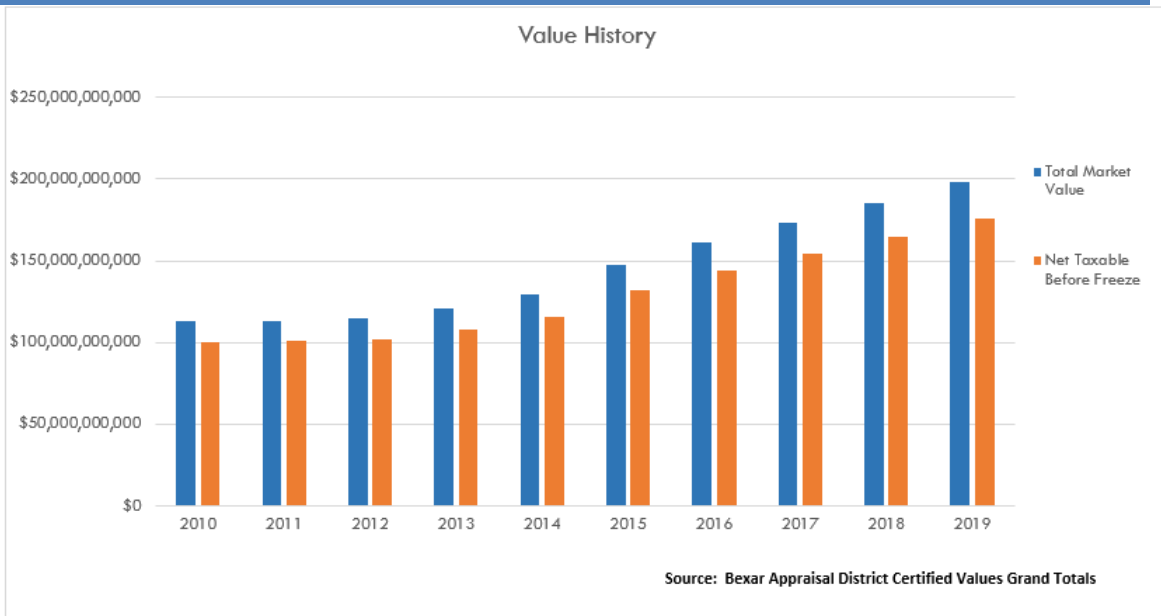
By local referendum held in 1952, the District is limited to a total tax rate not to exceed \$0.25. This is lower than the \$1.00 ad valorem tax rate for community college districts permitted by Section 130.122, as amended, of the Texas Education Code.

Alamo Colleges District’s tax rate represents approximately \$0.06 of every \$1.00 in property taxes for a “typical” Bexar County homeowner.

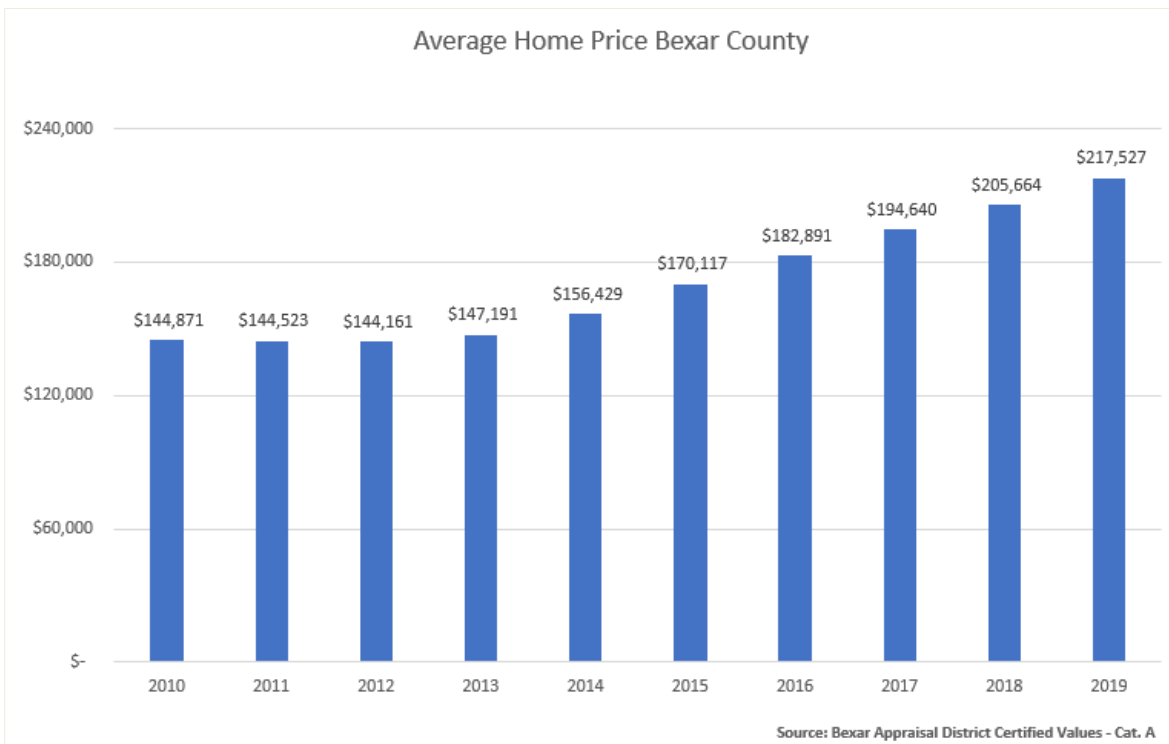


Growth in Taxable Valuation

The District has benefitted from increasing taxable values in Bexar County as shown in the following chart. As of the initial roll certification in July of 2010, the net taxable value of the appraisal roll for the District was approximately \$100 billion, and that has grown to over \$176 billion in 2019. For the past 5 years, the net taxable value has grown 8.75% on an annualized rate. The rise in taxable assessed value has resulted in an increased revenue stream for the Alamo Colleges District without raising the tax rate since 2010 and has provided funding for facilities operations and maintenance on infrastructure. The expectation is for continued growth; San Antonio and greater Bexar County continue to flourish with respect to population and new taxable parcels.



San Antonio continues to exceed housing benchmarks in sales volume, as population and employment growth plus low home interest rates create a tight housing supply. For the average homeowner, values have increased steadily. The average home price in Bexar County for the most recent appraisal year is currently \$217,500.





Tax Rate

The combined tax rate consists of two parts: maintenance and operations funding (M&O) and funding for debt service of general obligation bonds.

Two Parts to the Tax Rate/Revenue

M&O	Debt
<ul style="list-style-type: none"> ·Maintenance and Operations ·Covers facilities, salaries, utilities, day-to-day operations ·Important component of budgeted revenue 	<ul style="list-style-type: none"> ·Covers Principal and Interest on bonds issued and secured by property ·Includes capital improvement projects

Alamo Colleges District's current Tax Rate of \$0.149150

\$0.107760 M&O + \$0.04139 Debt

Debt Supported by M&O Tax Revenue

The District 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. The District 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 District 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.

The District 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. The following table lists each currently outstanding debt issuance, dated date and type and amount of debt.

Series	Instrument Type and Purpose	Amount Issued and Authorized	Final Maturity (Fiscal Year)	Balance August 31, 2019
Revenue Financing System				
2012A	Refund certain of the District's outstanding Combined Fee Revenue bonds and to construct a parking facility. Dated March 1, 2012.	\$ 55,800,000	2037 ⁽¹⁾	\$ 44,545,000
2017	Acquire, purchase, construct, equipping of any property or buildings of any nature of the District. Issued January 15, 2017.	34,880,000	2047 ⁽²⁾	33,980,000
2017	(Variable Rate) Acquire, purchase, construct, equipping of any property or buildings of any nature of the District. Issued January 15, 2017.	15,690,000	2047 ^(2,3)	15,690,000
Total - Revenue Financing System Bonds				\$ 94,215,000

(1) Calendar final maturity 11-1-2036
 (2) Calendar final maturity 11-1-2046
 (3) Mandatory tender 11-1-2019



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

For the Year Ended August 31,	Revenue Bonds	
	Principal	Interest
2020	5,880	4,236
2021	6,100	4,314
2022	6,395	4,012
2023	6,715	3,692
2024	7,055	3,352
2025-2029	15,585	13,758
2030-2034	12,590	10,707
2035-2039	12,355	7,550
2040-2044	12,445	4,361
2045-2049	9,095	786
Total	\$ 94,215	\$ 56,767

Excludes the planned cash defeasance in February 2020.

Debt Supported by Debt Tax Revenue

Funds from the Debt portion of tax collections may only be used for payment of principal and interest on funds used for maintenance, construction and other such capital outlay needs. The District has issued both Limited Tax Obligation Bonds and Maintenance Tax Notes. One of the objectives of the Debt Management Policy is to minimize fluctuations in the debt tax rate. This rate at \$0.04139 has remained relatively stable for 13 years. The following table lists each outstanding debt issuance, issuance date, purpose, and amount of outstanding tax-supported debt as of the end of FY 2019.

Series	Instrument Type and Purpose	Amount Issued and Authorized	Final Maturity (Fiscal Year)	Balance August 31, 2019
General Obligation Bonds				
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	2032	\$ 37,410,000
2007A	Construct, renovate, acquire and equip new and existing facilities. Dated July 15, 2007.	63,490,000	2032	5,600,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	2037	74,110,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	2036	54,535,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.	258,940,000	2042	216,300,000
Subtotal - General Obligation Bonds				\$ 387,955,000
Maintenance Tax Notes				
2011	Renovate and repair existing District facilities. Dated July 15, 2011.	\$ 54,795,000	2031	\$ 29,930,000
2014	Refunding of certain maturities of the 2007 Maintenance Tax Notes. Dated January 15, 2014	40,665,000	2023	19,445,000
Subtotal - Maintenance Tax Notes				\$ 49,375,000
Total Bonds				\$ 437,330,000



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

For the Year Ended August 31,	General Obligation Bonds		Maintenance Tax Notes		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	14,010	17,383	6,755	2,330	20,765	19,713
2021	14,450	16,939	7,090	1,994	21,540	18,933
2022	14,905	16,481	7,465	1,616	22,370	18,097
2023	15,370	16,008	6,200	1,255	21,570	17,263
2024	16,135	15,249	2,280	1,036	18,415	16,286
2025-2029	92,650	63,248	13,275	3,303	105,925	66,551
2030-2034	96,990	40,387	6,310	320	103,300	40,707
2035-2039	98,480	15,680	-	-	98,480	15,680
2040-2044	24,965	2,251	-	-	24,965	2,251
2045-2049	-	-	-	-	-	-
Total	\$ 387,955	\$ 203,627	\$ 49,375	\$ 11,853	\$ 437,330	\$ 215,480

Excludes the planned cash defeasance in February 2020.

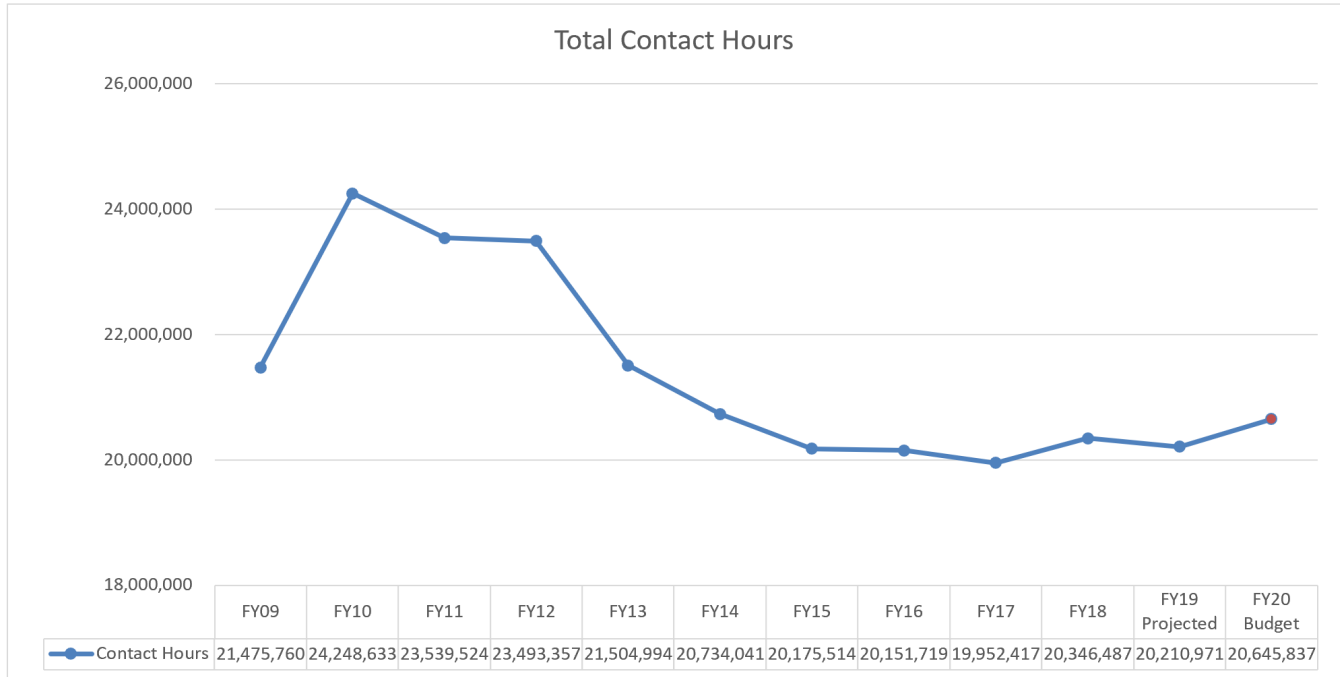


STUDENT DATA



Contact Hours

Contact hours and student enrollment are significant drivers of both Revenues and Expenses. Contact hours represent the number of scheduled instruction hours given to students and are the foundation for both state appropriations from the State of Texas and instructional dollars allocated to the Colleges through the funding model. The FY20 budget includes a 2% smart grown increase compared to prior fiscal year.

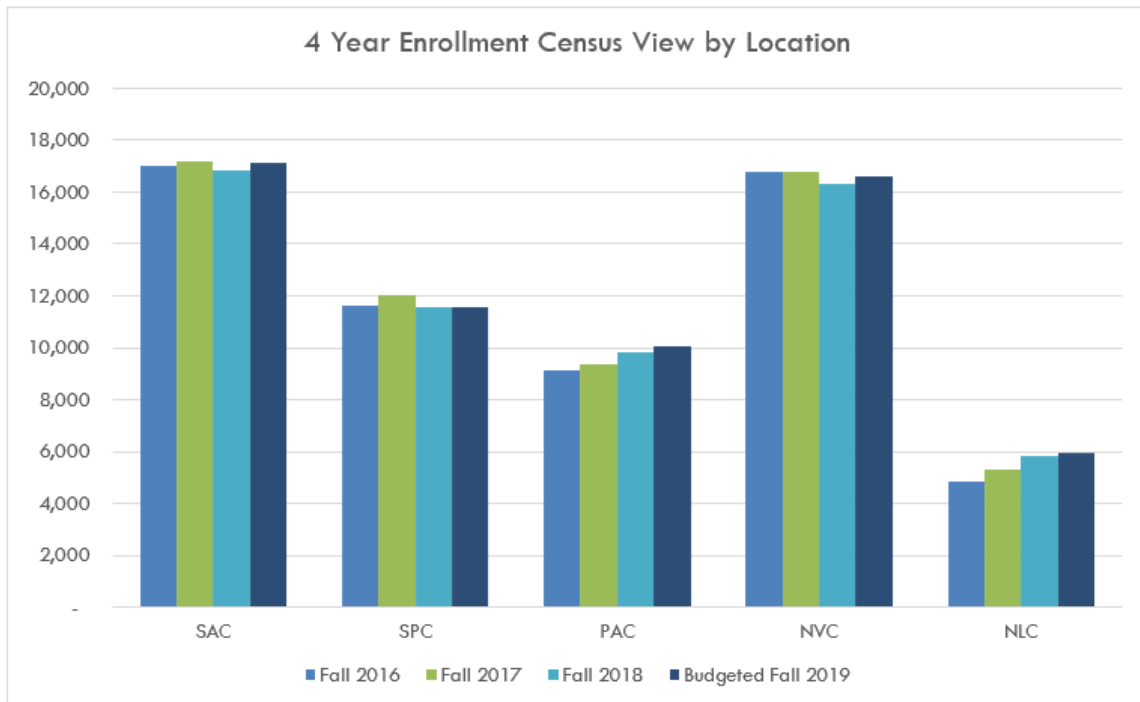
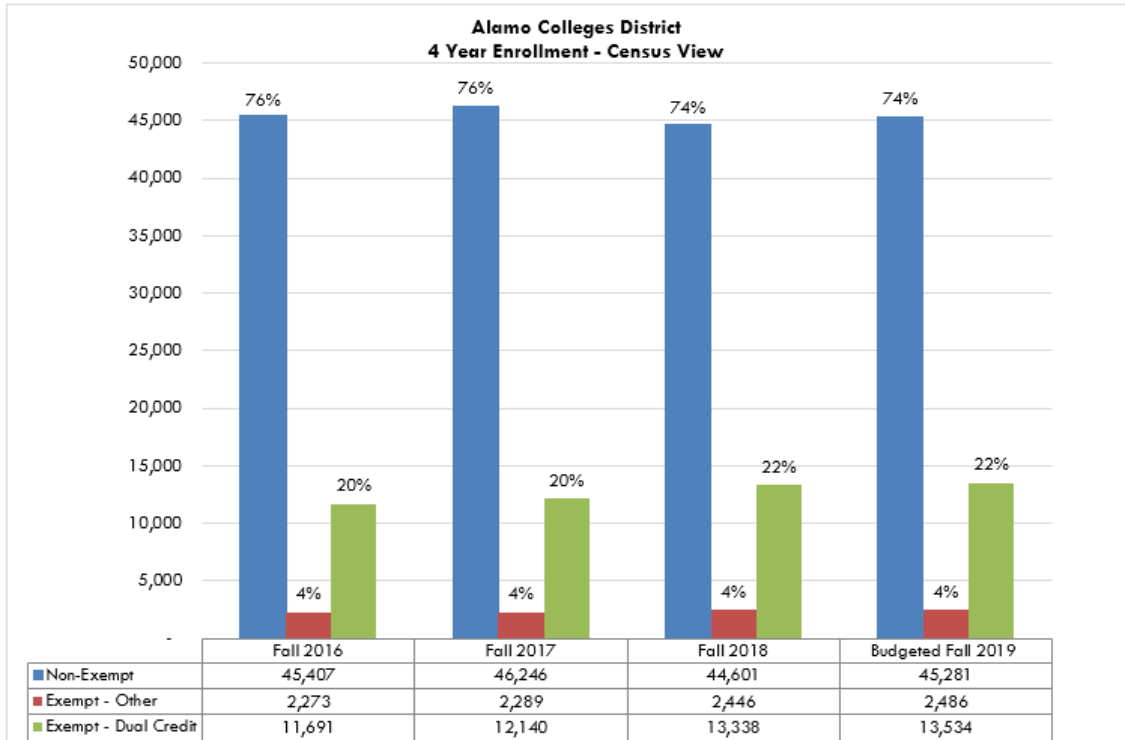


Source: THECB Accountability System
Includes contact hours not funded by State



Enrollment – Census View

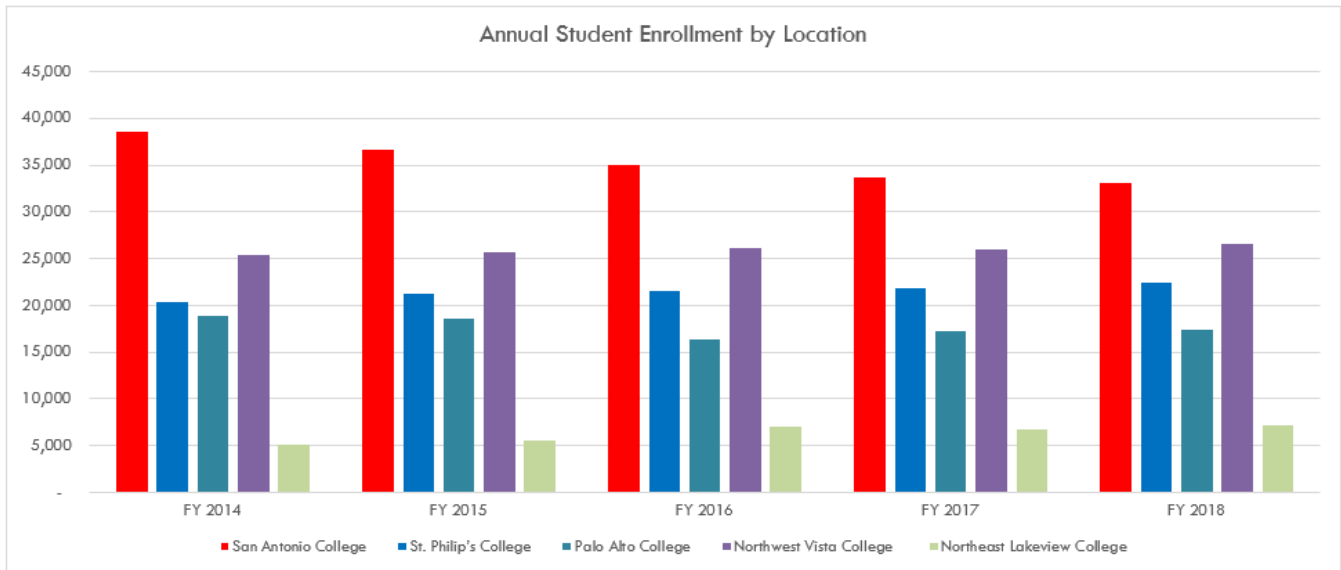
Student enrollment counts the number of students enrolled in a course(s) at one of the five Colleges, and are categorized as Non-Exempt (students paying full tuition), Exempt-Dual Credit (waived tuition for high school students, Academies, and Early College High School) enrolled in college courses for credit prior to high school graduation), or Exempt-Other (waived tuition for students other than high school, i.e. military, seniors).





Annual Enrollment

Students may also attend courses at more than one college during a term, and will be counted separately at each college, as represented in the following graphs. The charts on the subsequent pages highlight the number of students taking courses at more than one college during the year.



Source: THECB Accountability System



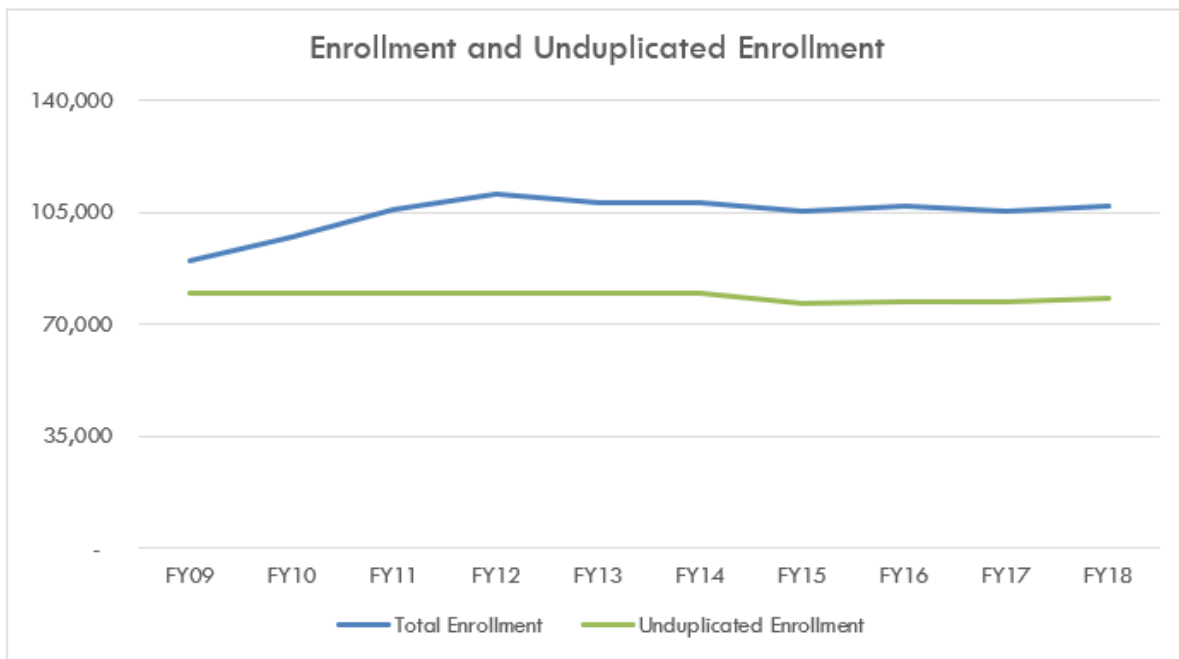
Annual Historical View of Enrollment by Location

Location	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
San Antonio College	38,175	40,122	42,108	43,566	40,168	38,539	36,599	35,079	33,733	33,097
St. Philip's College	17,165	18,661	19,685	20,379	20,591	20,299	21,244	21,492	21,762	22,390
Palo Alto College	14,443	14,733	16,430	18,320	18,851	18,622	16,300	17,297	17,389	17,534
Northwest Vista College	19,094	22,518	23,724	25,292	25,262	25,364	25,654	26,157	25,949	26,543
Northeast Lakeview College	1,011	1,551	3,816	3,031	3,387	5,060	5,504	7,046	6,730	7,156
Total Enrollment	89,888	97,585	105,763	110,588	108,259	107,884	105,301	107,071	105,563	106,720
Unduplicated Enrollment	79,920	79,920	79,920	79,920	79,920	79,920	76,797	77,331	76,984	78,270

Includes Credit and Non-Credit students

Source: THECB Accountability System

Prepared by: Institutional Research and Effectiveness Services (IRES), 2/2019



Includes both credit and non-credit



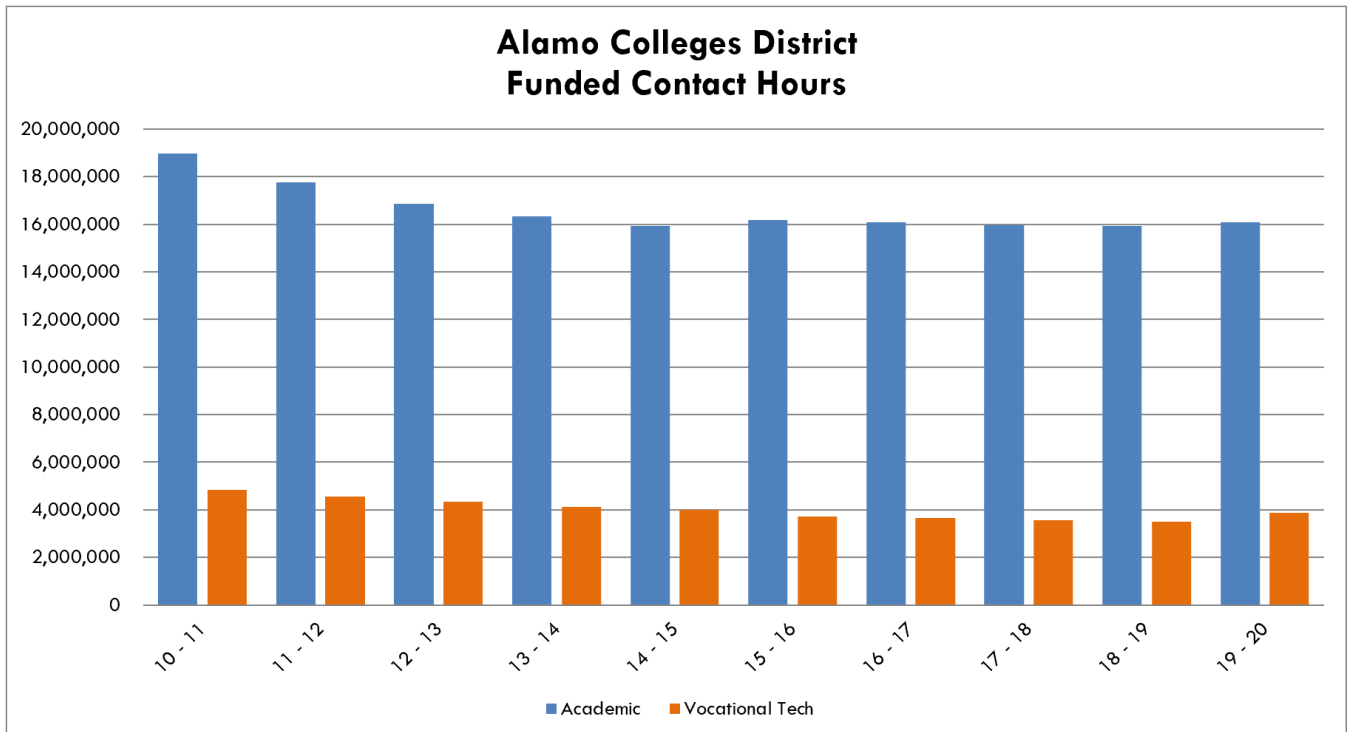
Funded Contact Hours

ALAMO COLLEGES DISTRICT FUNDED CONTACT HOURS				
Fiscal Year	Academic	Vocational Tech	Total	Inc / Dec
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	4,126,465	20,464,849	-3.5%
14 - 15	15,932,152	4,008,405	19,940,557	-2.6%
15 - 16	16,189,360	3,701,027	19,890,387	-0.3%
16 - 17	16,073,080	3,655,173	19,728,253	-0.8%
17 - 18	15,966,496	3,573,305	19,539,801	-1.8%
18 - 19	15,912,216	3,503,216	19,415,432	-1.6%
19 - 20	16,066,360	3,863,992	19,930,352	2.0%

Program (Recent): CBM004 ODS - SCH and CH.egp and CBM00C ODS - CH.egp

Sources: CBM004 and CBM00C Data - District IRES Office & THECB 19-20

Note: Voc Tech includes Continuing Education Contact Hours.

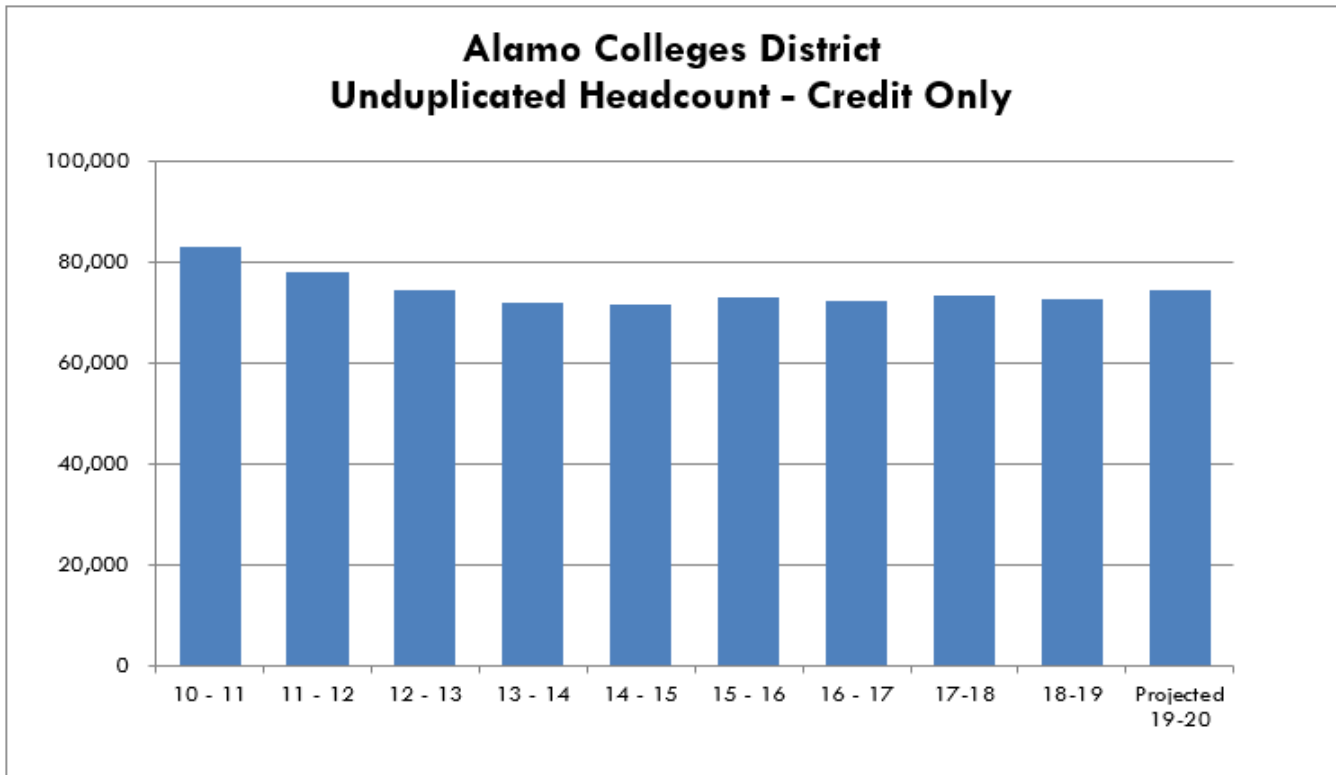




Unduplicated Headcount Enrollment

ALAMO COLLEGES DISTRICT UNDUPLICATED HEADCOUNT - CREDIT ONLY		
Fiscal Year	Total*	Inc / Dec
10 - 11	83,189	-0.6%
11 - 12	78,122	-6.1%
12 - 13	74,666	-4.4%
13 - 14	72,035	-3.5%
14 - 15	71,498	-0.7%
15 - 16	73,173	2.3%
16 - 17	72,256	-1.3%
17-18	73,536	1.8%
18-19	72,862	0.8%
Projected 19-20	74,538	2.3%

Program (Recent): CBM001 ODS - Unduplicated Full Term (FY 2012 and up).egg
 Sources: CBM001 Data - District IRES Office; FY 19-20 Estimated Smart Growth
 * Unduplicated Total is based on ID as reported to the THECB.





Headcount vs. Enrollment

Total Unduplicated at Census Date: For officially certified student counts the Census Date is used. Census Date is defined as the official day of record that public higher education institutions must determine the enrollments that qualify to be reported to the Texas Higher Education Coordinating Board for state reimbursement. Also referred to as Official Reporting Date (ORD). For fall and spring semesters, it is the 12th class day. For summer semesters, it is the 4th class day.

Total Unduplicated with Flex II: For planning purposes, however, student data for the additional parts of term (Flexible Entry) after Census Date are useful in providing a complete look at a given term. Flexible Entry means an institution can report and be funded for semester credit/contact hours in classes that were not organized by the census date (universities) or did not have its census date until after the census date of the term (CTC) but otherwise met the state-mandated funding requirements.

Total Duplicated – Budget View: The last segment of the data is reported for internal planning purposes. Duplicated headcount means a student takes course at multiple colleges in the Alamo College's system. This duplication impacts ratios and other data that drive funding based on where a student attends class, referred to as the College of Attendance. For budget purposes, Student Services and Advising are two key areas within Alamo Colleges that are funded based on the College of Attendance.

Additionally, for Alamo Colleges, the definitions below provide the difference in terminology between 'Headcount' and 'Enrollment':

Student headcount

- "Unduplicated" counts of students
- Actual number of individual students enrolled
- Students only counted once, even if enrolled in multiple courses

Student enrollment

- "Duplicated" student number
- Number of students enrolled in the number of courses, not the actual number of individual students
- Students counted for each course in a term – if enrolled in two courses then counted twice, three courses counted three times, etc.



APPENDIX



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 General Institutional Costs	111001	810002	1020			(15,863.00)			(15,863.00)
SAC Architecture	111001	811241	1020	4.00	282,130.00	123,529.00		4,169.00	409,828.00
SAC General Institutional Costs	111001	810002	1030			(122,775.00)			(122,775.00)
SAC Biological Sciences	111001	811121	1030	11.00	672,530.00	622,756.00		33,345.00	1,328,631.00
SAC Astronomy	111001	811131	1030	3.00	216,701.00	42,455.00		971.00	260,127.00
SAC Chemistry	111001	811132	1030	5.00	273,767.00	189,261.00		22,700.00	485,728.00
SAC Earth Sciences	111001	811133	1030	2.00	131,172.00	123,890.00		1,960.00	257,022.00
SAC Anthropology	111001	811134	1030			75,378.00			75,378.00
SAC Physics	111001	811243	1030	3.00	216,429.00	142,652.00		2,555.00	361,636.00
SAC Mortuary Science	111001	812081	1030	5.00	324,692.00	138,537.00		145,125.00	608,354.00
SAC General Institutional Costs	111001	810002	1040			(79,755.00)			(79,755.00)
SAC Business Occupations	111001	812011	1040	5.00	353,957.00	95,622.00		2,922.00	452,501.00
SAC Conf and Court Reporting	111001	812013	1040	3.00	172,268.00	182,769.00		2,955.00	357,992.00
SAC Legal Assistant	111001	812014	1040	1.00	68,360.00	28,992.00		1,803.00	99,155.00
SAC Banking Technology	111001	812041	1040			9,310.00			9,310.00
SAC Business Administration	111001	812042	1040	3.00	235,156.00	154,174.00			389,330.00
SAC Management	111001	812043	1040	5.00	407,588.00	185,494.00		3,780.00	596,862.00
SAC Real Estate Program	111001	812045	1040	1.00	47,704.00	55,677.00			103,381.00
SAC General Institutional Costs	111001	810002	1060			(40,347.00)			(40,347.00)
SAC Journalism	111001	811182	1060	3.00	217,075.00	123,024.00		25,842.00	365,941.00
SAC KSYM	111001	811186	1060			77,849.00		4,411.00	82,260.00
SAC Radio and Television and Film	111001	811187	1060	4.00	228,381.00	167,363.00		25,078.00	420,822.00
SAC General Institutional Costs	111001	810002	1070			(47,013.00)			(47,013.00)
SAC Computer Information Systems	111001	812061	1070	12.00	765,392.00	744,814.00		12,380.00	1,522,586.00
SAC General Institutional Costs	111001	810002	1090			(15,421.00)			(15,421.00)
SAC Child Development Operations	111001	812053	1090	4.00	240,848.00	62,535.00		13,862.00	317,245.00
SAC General Institutional Costs	111001	810002	1100			(7,306.00)			(7,306.00)
SAC Edge Program	111001	811242	1100					700.00	700.00
SAC Engineering	111001	811244	1100	1.00	79,266.00	77,549.00		1,035.00	157,850.00
SAC General Institutional Costs	111001	810002	1120			(197,136.00)			(197,136.00)
SAC Developmental English	111001	811151	1120			3,163.00			3,163.00



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 English	111001	811152	1120	25.07	1,868,598.00	360,687.00		6,715.00	2,236,000.00
SAC Multicultural Conference	111001	811153	1120					5,950.00	5,950.00
SAC Humanities	111001	811155	1120	1.00	47,704.00	47,159.00			94,863.00
SAC English As A Second Language	111001	811161	1120	5.00	301,001.00	217,032.00		13,125.00	531,158.00
SAC Philosophy	111001	811221	1120	8.00	523,627.00	247,561.00		1,163.00	772,351.00
SAC Theatre and Communications	111001	811274	1120	8.00	467,737.00	526,635.00			994,372.00
SAC Speech Communication	111001	811275	1120					2,950.00	2,950.00
SAC Theater	111001	811276	1120	1.00	47,704.00			14,844.00	62,548.00
SAC Dance	111001	811277	1120					1,800.00	1,800.00
SAC Education	111001	811291	1120	0.13	11,047.00	210.00			11,257.00
SAC General Institutional Costs	111001	810002	1130			(69,965.00)			(69,965.00)
SAC World Languages	111001	811162	1130	6.00	398,663.00	390,197.00		2,925.00	791,785.00
SAC Interpreter Training	111001	812031	1130	11.00	644,210.00	323,286.00		14,500.00	981,996.00
SAC General Institutional Costs	111001	810002	1140			(121,783.00)			(121,783.00)
SAC Dental Assistants	111001	812021	1140	2.00	109,046.00	138,723.00		34,404.00	282,173.00
SAC Medical Assisting	111001	812022	1140	4.00	251,609.00	43,223.00		14,303.00	309,135.00
SAC Allied Health-Shared Expenses	111001	812023	1140					2,388.00	2,388.00
SAC Credit EMS	111001	812024	1140					7,265.00	7,265.00
SAC Nursing Ed Associate Degree	111001	812091	1140	23.00	1,413,994.00	940,250.00		1,001,540.00	3,355,784.00
SAC Nursing Special Program Tuition	111001	812093	1140			210,000.00			210,000.00
SAC General Institutional Costs	111001	810002	1160			(11,855.00)			(11,855.00)
SAC Credit EMS	111001	812024	1160	2.00	95,442.00	71,722.00		810.00	167,974.00
SAC Mental Health/Human Services	111001	812202	1160	2.00	105,368.00	208,389.00		1,987.00	315,744.00
SAC General Institutional Costs	111001	810002	1190			(63,063.00)			(63,063.00)
SAC Mathematics	111001	811202	1190	11.38	881,819.00	85,399.00			967,218.00
SAC Mathematics	111001	811203	1190	1.00	79,954.00	578,059.00		3,617.00	661,630.00
SAC General Institutional Costs	111001	810002	1230			(22,070.00)			(22,070.00)
SAC Physical Education	111001	811192	1230	5.00	312,604.00	225,966.00		34,350.00	572,920.00
SAC Gym Rental	111001	811193	1230					3,440.00	3,440.00
SAC General Institutional Costs	111001	810002	1240			(46,413.00)			(46,413.00)
SAC Fire Technology	111001	812104	1240	4.00	221,181.00	383,604.00		176,860.00	781,645.00
SAC Emergency Mgt and HL Security	111001	812106	1240					5,075.00	5,075.00



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 Law Enforcement	111001	812107	1240	1.00	47,704.00	94,340.00		75,255.00	217,299.00
SAC Public Administration	111001	812204	1240	1.00	81,879.00	39,513.00			121,392.00
SAC Criminal Justice	111001	812205	1240	4.00	275,281.00	183,016.00		4,011.00	462,308.00
SAC General Institutional Costs	111001	810002	1250			(167,811.00)			(167,811.00)
SAC History	111001	811171	1250	9.00	557,184.00	409,260.00		1,760.00	968,204.00
SAC Mexican American Studies	111001	811172	1250			10,150.00		5,358.00	15,508.00
SAC Political Science	111001	811231	1250	7.00	479,537.00	378,773.00		1,583.00	859,893.00
SAC Economics	111001	811232	1250	2.00	147,996.00	90,114.00			238,110.00
SAC Psychology	111001	811251	1250	8.00	674,781.00	361,181.00		4,525.00	1,040,487.00
SAC Sociology	111001	811261	1250	5.00	290,581.00	195,966.00		3,000.00	489,547.00
SAC Social Work	111001	811262	1250	2.00	142,616.00	15,806.00		2,332.00	160,754.00
SAC Student Development	111001	816409	1250	8.00	591,528.00	39,171.00			630,699.00
SAC General Institutional Costs	111001	810002	1260			(68,592.00)			(68,592.00)
SAC Photography	111001	811183	1260	1.00	96,385.00	64,052.00		4,950.00	165,387.00
SAC Communication Design	111001	811185	1260	3.00	233,383.00	42,211.00		5,719.00	281,313.00
SAC Music Business Program	111001	811188	1260			51,799.00		4,185.00	55,984.00
SAC Music	111001	811211	1260	5.00	309,238.00	263,236.00		30,000.00	602,474.00
SAC Art	111001	811281	1260	6.00	402,793.00	362,938.00		8,499.00	774,230.00
SAC General Institutional Costs	111001	810002	1270			364,102.00	7,482,807.00	900,000.00	8,746,909.00
SAC VP Academic Success	111001	811001	1270			70,988.00			70,988.00
SAC Dual Credit Admin and Operation	111001	811703	1270			202,412.00		122,391.00	324,803.00
SAC Professional CE	111001	812003	1270			8,524.00		400.00	8,924.00
SAC Student Learning Assistance Ctr	111001	815008	1270			233,234.00		72,716.00	305,950.00
SAC General Institutional Costs	111001	810002	1280			(28,222.00)			(28,222.00)
SAC Developmental Math	111001	811201	1280	6.62	501,956.00	239,539.00			741,495.00
SAC General Institutional Costs	111001	810002	1290			(19,233.00)			(19,233.00)
SAC Developmental English	111001	811151	1290	2.93	249,729.00	459,985.00			709,714.00
SAC Education	111001	811291	1290	0.87	73,931.00	1,402.00			75,333.00
SAC CE Vocational ESL	111001	813005	1999			12,000.00			12,000.00
SAC VP College Services Office	111001	817001	1999					100,000.00	100,000.00
PUBLIC SERVICE									
SAC General Institutional Costs	111001	810002	2010			(39,361.00)	204,492.00		165,131.00



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 General Institutional Costs	171005	810002	2010				640.00		640.00
SAC General Institutional Costs	171007	810002	2010				5,626.00		5,626.00
SAC General Institutional Costs	171011	810002	2010				6,288.00		6,288.00
SAC Koehler House	171002	810014	2010					19,140.00	19,140.00
SACTACULAR	111001	811102	2010					75,000.00	75,000.00
SAC Fredstock	111001	811103	2010					17,245.00	17,245.00
SAC AUX Student Publications	171003	811181	2010					3,000.00	3,000.00
SAC Gym Rental	111001	811193	2010					16,624.00	16,624.00
SAC Auditorium	171005	811271	2010			2,000.00		16,738.00	18,738.00
SAC Eco Centro	111001	813011	2010			238,432.00		88,600.00	327,032.00
SAC Eco Centro	171011	813011	2010			69,103.00		71,156.00	140,259.00
SAC CLCSA	171007	813017	2010			400.00		99,781.00	100,181.00
SAC Tech Store	111001	817007	2010			148,179.00			148,179.00
SAC Scobee Education Center	111001	817401	2010			329,091.00			329,091.00
SAC Scobee Education Center	171007	817401	2010			65,266.00			65,266.00
ACADEMIC SUPPORT									
SAC General Institutional Costs	111001	810002	3010			(144,946.00)	756,770.00	100,000.00	711,824.00
SAC Adjunct Faculty Council	111001	810107	3010					5,000.00	5,000.00
SAC VP Academic Success	111001	811001	3010			274,739.00		76,250.00	350,989.00
SAC Honors Academy	111001	811003	3010					9,449.00	9,449.00
SAC Special Projects	111001	811005	3010					45,000.00	45,000.00
SAC Quality Enhancement Plan	111001	811007	3010			26,322.00		16,469.00	42,791.00
SAC Dean Academic Success CCAST	111001	811101	3010			218,892.00		80,000.00	298,892.00
SAC Forensic Account	111001	811272	3010					11,900.00	11,900.00
SAC Writing Center	111001	811301	3010			127,421.00		2,100.00	129,521.00
SAC Dual Credit Admin and Operation	111001	811703	3010			140,057.00			140,057.00
SAC Dean Academic Success HBBEPS	111001	812001	3010			286,235.00		80,000.00	366,235.00
SAC Professional CE	111001	812003	3010			76,558.00			76,558.00
SAC Medical Assisting	111001	812022	3010			39,230.00			39,230.00
SAC Dean Academic Success:Acad Svcs	111001	815001	3010			102,800.00		40,000.00	142,800.00
SAC Library	111001	815301	3010			757,430.00		135,849.00	893,279.00
SAC Library Books and Materials	111001	815305	3010					314,850.00	314,850.00



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 Creative Multimedia	111001	815333	3010			550,861.00		48,440.00	599,301.00
SAC VP Student Success Office	111001	816001	3010			44,301.00			44,301.00
SAC Dean of Student Succss-Inst Sup	111001	816801	3010			102,080.00			102,080.00
STUDENT SERVICES									
SAC General Institutional Costs	111001	810002	4010			(389,260.00)	2,100,310.00	11,828.00	1,722,878.00
SAC General Institutional Costs	111003	810002	4010				75,197.00		75,197.00
SAC Office of the President	111001	810003	4010			71,989.00			71,989.00
SAC Special Projects	111001	811005	4010			3,840.00			3,840.00
SAC Student Advocacy Center	111001	811006	4010			99,170.00		30,500.00	129,670.00
SAC Child Development Center	111001	812051	4010			395,232.00			395,232.00
SAC Mental Health/Human Services	111001	812202	4010			450.00			450.00
SAC VP Student Success Office	111001	816001	4010			702,948.00		80,600.00	783,548.00
SAC Student Conduct	111001	816105	4010			9,047.00		6,125.00	15,172.00
SAC Student Activities	111001	816106	4010			250,233.00		28,056.00	278,289.00
SAC Student Activity Fee-Designated	111003	816110	4010			289,939.00		415,653.00	705,592.00
SAC Outreach & Recruitment	111001	816201	4010			481,538.00		75,112.00	556,650.00
SAC Admissions and Records	111001	816202	4010			668,330.00		12,210.00	680,540.00
SAC Commencement	111001	816204	4010					108,500.00	108,500.00
SAC Advising Services	111001	816401	4010			2,388,417.00		23,300.00	2,411,717.00
SAC Intl Student Services	111001	816403	4010			81,372.00		8,995.00	90,367.00
SAC Retention and Transition Serv	111001	816405	4010			82,269.00		12,198.00	94,467.00
SAC Student Success Council	111001	816406	4010					2,000.00	2,000.00
SAC Student Development	111001	816409	4010			274,169.00		7,063.00	281,232.00
SAC Counseling Services	111001	816410	4010			299,066.00		7,575.00	306,641.00
SAC Veterans Affairs	111001	816411	4010			746,887.00		79,945.00	826,832.00
SAC New Student Orientation	111001	816413	4010			21,765.00		44,500.00	66,265.00
SAC Disability Support Services	111001	816507	4010			345,785.00		21,450.00	367,235.00
SAC Womens Center	111001	816612	4010			572,855.00		34,234.00	607,089.00
SAC Assessment and Testing	111001	816701	4010			291,432.00		58,500.00	349,932.00
SAC Dean of Student Succss-Inst Sup	111001	816801	4010			127,556.00		30,000.00	157,556.00
SAC Dean of Student Succss-Holistic	111001	816802	4010			970.00		30,000.00	30,970.00
SAC VP College Services Office	111001	817001	4010					118,338.00	118,338.00



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 Special Programming	111001	817012	4010					72,000.00	72,000.00
INSTITUTIONAL SUPPORT									
SAC General Institutional Costs	111001	810002	5010			(215,507.00)	1,136,664.00	625,978.00	1,547,135.00
SAC Office of the President	111001	810003	5010			504,728.00		214,380.00	719,108.00
SAC Institutional Memberships	111001	810004	5010					82,250.00	82,250.00
SAC Hospitality Account	111001	810005	5010					125,750.00	125,750.00
SAC Health Wellness Program	111001	810008	5010			150.00			150.00
SAC Special Initiatives	111001	810009	5010					4,526.00	4,526.00
SAC Staff Council Fund Raising	111001	810012	5010					10,025.00	10,025.00
SAC Paper Recycling	111001	810013	5010					43,000.00	43,000.00
SAC Budget Office	111001	810021	5010			126,168.00		1,078.00	127,246.00
SAC Faculty Senate	111001	810101	5010					4,998.00	4,998.00
SAC Resource College Development	111001	810103	5010			142,577.00		18,620.00	161,197.00
SAC Public Information	111001	810501	5010			386,685.00		99,826.00	486,511.00
SAC Campus Logistics	111001	814007	5010			153,630.00		1,995.00	155,625.00
SAC Software	111001	815103	5010					326,781.00	326,781.00
SAC IT Asset Management	111001	815332	5010			20,944.00		200,000.00	220,944.00
SAC VP Student Success Office	111001	816001	5010					89,000.00	89,000.00
SAC Intg Plan&PerformanceExcellence	111001	816002	5010			502,946.00		25,500.00	528,446.00
SAC VP College Services Office	111001	817001	5010			303,329.00		15,139.00	318,468.00
SAC Consolidated Printers	111001	817003	5010					278,750.00	278,750.00
SAC College Projects	111001	817004	5010					96,662.00	96,662.00
SAC SACSCOC Reaccreditation	111001	817006	5010			12,531.00		20,132.00	32,663.00
SAC-FACES Fine Arts&Cultural Events	111001	817009	5010					45,500.00	45,500.00
SAC Risk Management	111001	817010	5010					4,110.00	4,110.00
SAC Campus Operations Management	111001	817013	5010			24,240.00		6,390.00	30,630.00
SAC Technology Center	111001	817201	5010			1,826,993.00		25,140.00	1,852,133.00
SAC Go-Print	111001	817202	5010					46,000.00	46,000.00
OPERATIONS AND MAINTENANCE OF PLANT									
SAC General Institutional Costs	111001	810002	6010			(7,168.00)	9,230.00		2,062.00
SAC General Institutional Costs	171005	810002	6010				2,451.00		2,451.00
SAC Gym Rental	111001	811193	6010			17,679.00			17,679.00



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 Auditorium	111001	811271	6010			115,715.00			115,715.00
SAC Auditorium	171005	811271	6010			26,693.00			26,693.00
INSTITUTIONAL SCHOLARSHIPS									
SAC General Institutional Costs	111001	810002	7010					50,500.00	50,500.00
AUXILIARY ENTERPRISES									
SAC Child Development Center	131001	812051	8010					7,000.00	7,000.00
SAC Tech Store	171010	817007	8010					199,999.00	199,999.00
TRANSFERS									
SAC General Institutional Costs	111002	810002	9425					1,573,776.00	1,573,776.00
TOTAL SAN ANTONIO COLLEGE				267.00	\$ 17,871,226.00	\$ 26,647,406.00	\$ 11,780,475.00	\$ 9,936,366.00	\$ 66,235,473.00

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

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									
SPC SWC AMT Program	112001	828013	1020	2.00	102,853.00	293,572.00		28,000.00	424,425.00
SWC Machine Technology	112001	828562	1020	4.00	211,911.00	170,833.00		51,090.00	433,834.00
SWC Welding	112001	828563	1020	2.00	105,592.00	62,112.00		94,000.00	261,704.00
SPC Physics	112001	821151	1030	1.00	82,276.00	50,558.00		6,000.00	138,834.00
SPC Biological Sciences	112001	821152	1030	9.00	601,403.00	619,081.00		52,850.00	1,273,334.00
SPC Chemistry	112001	821153	1030	6.00	389,171.00	341,513.00		55,166.00	785,850.00
SPC Biology Software Sales	112001	821154	1030					7,000.00	7,000.00
SPC Counseling and Student Develop	112001	826031	1030	1.00	61,410.00	1,199.00			62,609.00
SPC Business Administration	112001	821133	1040	1.00	59,732.00	16,165.00			75,897.00
SPC Administrative Computer Tech	112001	822041	1040	1.00	54,462.00	78,185.00		10,700.00	143,347.00
SPC Accounting Informatn Sys Tech	112001	822042	1040	1.00	63,240.00	13,235.00		300.00	76,775.00
SPC Business Management	112001	822043	1040	1.00	57,007.00	82,611.00		325.00	139,943.00
SPC Computer Science	112001	821134	1070	2.00	107,160.00	29,143.00			136,303.00
SPC Business Management	112001	822043	1070	1.00	64,326.00	1,228.00			65,554.00
SPC Information Technology	112001	822044	1070	3.00	214,647.00	259,614.00		10,000.00	484,261.00
SWC Electrician	112001	828502	1080	1.00	61,998.00	101,240.00		34,600.00	197,838.00
SWC Plumbing	112001	828505	1080	1.00	68,972.00	30,436.00		4,300.00	103,708.00
SPC Early Childhood Studies	112001	822004	1090	2.00	106,904.00	165,417.00		2,500.00	274,821.00
SPC Tourism Hospitality Culinary	112001	822061	1090	8.00	498,759.00	314,255.00		57,920.00	870,934.00
SPC Child Development Operations	112001	826021	1090			280,633.00			280,633.00
SPC Electronic Systems Technology	112001	822031	1110	4.00	249,726.00	178,315.00		24,650.00	452,691.00
SPC Electronics Technology Trng	112001	822032	1110					8,000.00	8,000.00
SWC Allied Construction	112001	828501	1110	2.00	101,434.00	172,571.00		72,130.00	346,135.00
SWC Home Building	112001	828503	1110	1.00	44,901.00	61,898.00		22,400.00	129,199.00
SWC Machine Technology	112001	828562	1110	1.00	54,462.00	-			54,462.00
SPC English	112001	821112	1120	9.80	653,803.00	316,849.00		11,500.00	982,152.00
SPC Writing Center	112001	821113	1120					3,500.00	3,500.00
SPC Reading and Education	112001	821171	1120	1.00	74,097.00	195,248.00			269,345.00
SPC Foreign Languages	112001	821172	1130	2.00	134,258.00	6,597.00			140,855.00
SPC Nursing Associate Degree	112001	822052	1140	3.00	168,237.00	75,287.00		95,600.00	339,124.00
SPC Nursing Special Program Tuition	112001	822055	1140			80,400.00			80,400.00



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 Nurse Aide	112001	822056	1140	1.00	60,000.00	682.00		5,650.00	66,332.00
SPC Simulation Center	112001	822057	1140					45,500.00	45,500.00
SPC Bio-Med Technology	112001	822005	1160	1.00	64,045.00	15,000.00		14,250.00	93,295.00
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	168,488.00	64,594.00		74,050.00	307,132.00
SPC Radiography	112001	822013	1160	5.00	287,512.00	267,236.00		222,150.00	776,898.00
SPC Sonography	112001	822014	1160	2.00	113,259.00	59,391.00		83,550.00	256,200.00
SPC Respiratory Care	112001	822015	1160	5.00	263,259.00	151,502.00		94,100.00	508,861.00
SPC Surgical Tech	112001	822016	1160	2.00	102,360.00	107,496.00		43,850.00	253,706.00
SPC Cardiovascular	112001	822017	1160	2.00	108,953.00	21,179.00		69,220.00	199,352.00
SPC Medical Laboratory	112001	822018	1160	2.00	131,204.00	143,487.00		106,850.00	381,541.00
SPC Physical Therapy Assistant	112001	822019	1160	3.00	158,922.00	59,974.00		73,550.00	292,446.00
SPC Health Information Systems	112001	822020	1160	2.00	106,526.00	164,988.00		26,275.00	297,789.00
SPC Vision Care Technology	112001	822063	1160	2.00	107,393.00	7,118.00		45,900.00	160,411.00
SPC Histologic Technician	112001	822064	1160	1.00	47,335.00	7,647.00		35,050.00	90,032.00
SPC Nursing Vocational	112001	822051	1180	15.00	894,838.00	323,481.00		498,950.00	1,717,269.00
SPC Nursing New Braunfels Prog	112001	822053	1180	2.00	107,174.00	49,120.00		57,275.00	213,569.00
SPC Mathematics	112001	821131	1190	7.75	466,275.00	326,451.00		52,650.00	845,376.00
SPC Automotive Technology	112001	822021	1200	9.00	491,742.00	242,335.00		100,875.00	834,952.00
SPC General Motors	112001	822022	1200					18,640.00	18,640.00
SPC Ford Motors	112001	822023	1200			68,780.00		29,228.00	98,008.00
SWC Auto Body	112001	828561	1200	2.00	98,293.00	62,262.00		68,050.00	228,605.00
SWC Aviation	112001	828541	1210	8.00	502,501.00	168,951.00		118,955.00	790,407.00
SWC Diesel Technology	112001	828543	1210	4.00	210,863.00	179,853.00		68,800.00	459,516.00
SPC Kinesiology	112001	821141	1230	2.00	101,694.00	81,130.00		7,800.00	190,624.00
SPC Psychology	112001	821161	1250	5.00	307,564.00	282,331.00		1,850.00	591,745.00
SPC Social Sciences	112001	821162	1250	16.00	958,673.00	535,835.00		1,775.00	1,496,283.00
SPC Theater and Fine Arts	112001	821121	1260	2.00	157,234.00	249,057.00		34,250.00	440,541.00
SPC Music	112001	821122	1260	2.00	115,889.00	113,288.00		22,800.00	251,977.00
SPC General Institutional Costs	112001	820002	1270			478,865.00	5,247,116.00		5,725,981.00
SPC Community Svc and Training	112001	823008	1270			104,697.00		12,800.00	117,497.00
SPC Distance Learning	112001	823053	1270			2,409.00		9,000.00	11,409.00
SPC School To Work Program	112001	828004	1270			50,419.00		104,938.00	155,357.00



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 Mathematics	112001	821131	1280	1.00	50,000.00				50,000.00
SPC Developmental Math	112001	821132	1280	7.25	504,448.00	497,969.00		6,250.00	1,008,667.00
SPC Developmental English	112001	821111	1290	3.20	215,129.00	83,735.00			298,864.00
SPC General Institutional Costs	112001	820002	1999					80,293.00	80,293.00
PUBLIC SERVICE									
SPC General Institutional Costs	112001	820002	2010				23,085.00		23,085.00
SPC OE - Fine Arts	112001	821123	2010			72,963.00		19,000.00	91,963.00
SPC GED Testing	112001	826065	2010					1,850.00	1,850.00
ACADEMIC SUPPORT									
SPC General Institutional Costs	112001	820002	3010				1,206,037.00		1,206,037.00
SPC Leadership and Learning Cntr	112001	820301	3010			34,841.00			34,841.00
SPC VP Academic Affairs Office	112001	821001	3010			279,875.00		285,460.00	565,335.00
SPC Dean Arts and Sciences Office	112001	821101	3010			621,278.00		35,155.00	656,433.00
SPC Dean of Health Science Office	112001	821801	3010			201,277.00		14,150.00	215,427.00
SPC Dean Applied Science Office	112001	822001	3010			414,931.00		14,500.00	429,431.00
SPC Radiography	112001	822013	3010					2,500.00	2,500.00
SPC Instructional Development	112001	823041	3010			258,577.00		5,100.00	263,677.00
SPC Information&Communication Tech	112001	823051	3010			1,002,996.00		72,300.00	1,075,296.00
SPC Library Services	112001	824001	3010			850,020.00		32,121.00	882,141.00
SPC Library Archives	112001	824002	3010					5,225.00	5,225.00
SPC Library Books and Materials	112001	824003	3010					235,700.00	235,700.00
SPC Media Services	112001	824004	3010			96,608.00		9,390.00	105,998.00
SPC Dean Interdisciplinary Programs	112001	825001	3010			141,013.00		1,140.00	142,153.00
SWC Dean Of Administration	112001	828003	3010			133,856.00		16,550.00	150,406.00
STUDENT SERVICES									
SPC General Institutional Costs	112001	820002	4010				1,431,316.00	12,500.00	1,443,816.00
SPC General Institutional Costs	112003	820002	4010				9,635.00		9,635.00
SPC Quality Enhancement Plan	112001	820007	4010					1,500.00	1,500.00
SPC VP Student Success Office	112001	826001	4010			211,309.00		74,254.00	285,563.00
SPC Student Activity Fee-Designated	112003	826005	4010			111,223.00		315,940.00	427,163.00
SPC Counseling and Student Develop	112001	826031	4010			37,766.00			37,766.00
SPC Recruitment	112001	826033	4010			193,682.00		28,950.00	222,632.00



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 Educational Support Svcs	112001	826041	4010			702,316.00		63,000.00	765,316.00
SPC Job Placement Career Services	112001	826042	4010			1,652,748.00		20,000.00	1,672,748.00
SPC Admissions and Records	112001	826062	4010			816,152.00		32,650.00	848,802.00
SPC Assessment and Testing	112001	826068	4010			252,970.00		26,893.00	279,863.00
SPC Veterans Affairs	112001	826069	4010			54,659.00		19,800.00	74,459.00
SPC Military Support Services	112001	826070	4010			425,657.00		1,500.00	427,157.00
SPC Service Learning	112001	826081	4010			44,625.00		33,550.00	78,175.00
SPC Health Center	112001	826091	4010			100,918.00		1,600.00	102,518.00
SPC Student Activities	112001	826092	4010			207,630.00		5,350.00	212,980.00
INSTITUTIONAL SUPPORT									
SPC General Institutional Costs	112001	820002	5010				547,509.00	285,000.00	832,509.00
SPC Office of the President	112001	820003	5010			794,918.00		67,175.00	862,093.00
SPC Hospitality Account	112001	820004	5010					125,000.00	125,000.00
SPC Staff Council	112001	820005	5010					3,250.00	3,250.00
SPC Quality Enhancement Plan	112001	820007	5010			101,088.00		198,448.00	299,536.00
SPC Business Services	112001	820008	5010					2,183,358.00	2,183,358.00
SPC Institutional Effectiveness	112001	820009	5010					40,000.00	40,000.00
SPC Faculty Senate	112001	820012	5010					750.00	750.00
SPC Health Wellness Program	112001	820014	5010					7,500.00	7,500.00
SPC LRC Fines	112001	820018	5010					1,000.00	1,000.00
SPC Public Relations	112001	820041	5010			255,717.00		125,450.00	381,167.00
SPC Institutional Advancement	112001	820101	5010			221,280.00		65,000.00	286,280.00
SPC Planning and Research	112001	820201	5010			186,758.00		13,100.00	199,858.00
SPC Hospitality Operations	112001	822062	5010					143,100.00	143,100.00
SPC Commencement	112001	826063	5010					125,000.00	125,000.00
SPC VP SWC Office	112001	828005	5010			188,316.00		14,500.00	202,816.00
OPERATIONS AND MAINTENANCE OF PLANT									
SPC General Institutional Costs	172002	820002	6010					11,054.00	11,054.00
SPC Office of the President	172001	820003	6010					12,904.00	12,904.00
SPC Theater and Fine Arts	172002	821121	6010					6,000.00	6,000.00
AUXILIARY ENTERPRISES									
SPC General Institutional Costs	132001	820002	8010				16,717.00		16,717.00



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 GoPrint	132001	823055	8010					12,000.00	12,000.00
SPC Child Development Center	112001	826022	8010					4,985.00	4,985.00
SPC Child Development Center	132001	826022	8010			57,065.00		8,230.00	65,295.00
TRANSFERS									
SPC General Institutional Costs	112002	820002	9425					1,336,511.00	1,336,511.00
TOTAL ST. PHILIP'S COLLEGE				188.00	\$ 11,294,314.00	\$ 19,694,489.00	\$ 8,481,415.00	\$ 9,064,598.00	\$ 48,534,816.00

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

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	54,924.00	61,098.00		5,835.00	121,857.00
PAC Landscape and Turfgrass Mgmt	113001	831212	1010	1.00	46,428.00	75,753.00		11,750.00	133,931.00
PAC Biological Sciences	113001	831231	1030	9.00	607,970.00	218,088.00		61,969.00	888,027.00
PAC Chemistry	113001	831232	1030	3.00	199,903.00	138,316.00		40,523.00	378,742.00
PAC Earth Sciences	113001	831233	1030			5,000.00			5,000.00
PAC Physics	113001	831235	1030	1.00	54,541.00	51,091.00		17,026.00	122,658.00
PAC Geology	113001	831236	1030			20,000.00			20,000.00
PAC Brewing Technology	113001	831284	1030	1.00	68,972.00	-			68,972.00
PAC Business Administration	113001	831221	1040	1.00	78,277.00	2,147.00			80,424.00
PAC Business Occupations	113001	831222	1040	1.00	58,310.00	71,137.00		2,000.00	131,447.00
PAC Distribution Logistics	113001	831223	1040	1.00	57,007.00	31,111.00		2,990.00	91,108.00
PAC Mid-Management	113001	831224	1040	2.00	138,310.00	102,649.00			240,959.00
PAC Aviation Technology	113001	831286	1050			40,000.00		50,000.00	90,000.00
PAC Mass Communications	113001	831175	1060	1.00	80,774.00	31,528.00		900.00	113,202.00
PAC Tutoring Services	113001	831008	1070			1,060.00			1,060.00
PAC Computer Science	113001	831251	1070	3.00	233,266.00	54,402.00		600.00	288,268.00
PAC Computer Information Systems	113001	831252	1070	2.00	132,512.00	154,873.00		2,000.00	289,385.00
PAC Teacher Assistant and Aide Prog	113001	831136	1090	1.00	26,159.00	50,000.00			76,159.00
PAC Cosmetology	113001	831225	1090	3.00	146,120.00	248,382.00		85,014.00	479,516.00
PAC Engineering	113001	831234	1100	1.00	62,016.00	16,211.00		820.00	79,047.00
PAC Oil and Gas Technology	113001	831283	1110	1.00	63,656.00	86,525.00		13,000.00	163,181.00
PAC Industrial Technology	113001	831297	1110	1.00	56,352.00	77,182.00		1,320.00	134,854.00
PAC Speech	113001	831113	1120	6.00	317,846.00	83,138.00		4,500.00	405,484.00
PAC Humanities	113001	831131	1120	1.00	47,335.00	80,947.00		2,500.00	130,782.00
PAC Philosophy	113001	831133	1120	3.00	216,857.00	74,048.00		1,000.00	291,905.00
PAC English	113001	831172	1120	6.00	421,063.00	141,280.00		7,000.00	569,343.00
PAC Reading and Education	113001	831176	1120	1.00	71,118.00	21,335.00			92,453.00
PAC Working Writers Series	113001	831179	1120					10,000.00	10,000.00
PAC LIS	113001	831303	1120			56,444.00			56,444.00
PAC Foreign Languages	113001	831174	1130	2.00	141,341.00	27,797.00		100.00	169,238.00
PAC Healthcare Administrator	113001	831226	1160	1.00	62,016.00	25,555.00			87,571.00



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 Veterinary Technology	113001	831296	1160	2.00	106,127.00	340,715.00		88,750.00	535,592.00
PAC Mathematics	113001	831261	1190	9.00	515,328.00	97,898.00		8,500.00	621,726.00
PAC Kinesiology	113001	831266	1230	4.00	280,090.00	65,310.00		15,000.00	360,400.00
PAC Criminal Justice	113001	831271	1240	1.00	57,599.00	46,152.00		1,000.00	104,751.00
PAC Social Work	113001	831272	1240			20,000.00			20,000.00
PAC Psychology	113001	831134	1250	3.00	230,855.00	97,869.00		3,000.00	331,724.00
PAC Sociology	113001	831135	1250			20,000.00			20,000.00
PAC Student Development	113001	831137	1250	5.00	399,049.00	107,688.00		3,500.00	510,237.00
PAC Economics	113001	831151	1250	1.00	68,540.00	71,283.00		4,000.00	143,823.00
PAC Geography	113001	831152	1250	1.00	49,731.00	30,995.00			80,726.00
PAC Government	113001	831153	1250	6.00	403,661.00	106,557.00		2,500.00	512,718.00
PAC History	113001	831154	1250	7.00	461,282.00	141,767.00		8,000.00	611,049.00
PAC Mexican-American Studies	113001	832505	1250	1.00	60,170.00	16,174.00		21,000.00	97,344.00
PAC Art	113001	831111	1260	5.00	390,297.00	92,512.00		10,000.00	492,809.00
PAC Drama	113001	831112	1260	2.00	131,591.00	104,006.00		12,000.00	247,597.00
PAC Music	113001	831114	1260	3.00	159,315.00	62,420.00		25,800.00	247,535.00
PAC Dance	113001	831118	1260					3,000.00	3,000.00
PAC General Institutional Costs	113001	830002	1270			169,583.00	3,335,937.00	100,000.00	3,605,520.00
PAC Technical Computer Labs	113001	830004	1270					121,000.00	121,000.00
PAC Participatory Budgeting	113001	830010	1270					75,000.00	75,000.00
PAC Honors Program	113001	830012	1270					15,000.00	15,000.00
PAC Business Services	113001	830015	1270			915,680.00			915,680.00
PAC GoPrint Services	113001	830106	1270					16,000.00	16,000.00
PAC Distance Learning	113001	830201	1270			43,722.00		20,000.00	63,722.00
PAC Community Programs	113001	831405	1270			270,719.00		90,384.00	361,103.00
PAC Developmental Math	113001	831262	1280	9.00	608,233.00	296,813.00		2,500.00	907,546.00
PAC Developmental English	113001	831171	1290	4.00	221,338.00	55,801.00		400.00	277,539.00
ACADEMIC SUPPORT									
PAC General Institutional Costs	113001	830002	3010				510,573.00		510,573.00
PAC Phoenix Institute	113001	830202	3010			966.00		8,000.00	8,966.00
PAC Campus Operations Mngmt	113001	830210	3010			49,889.00			49,889.00
PAC VP Academic Success Office	113001	831001	3010			238,158.00		34,500.00	272,658.00



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 Tutoring Services	113001	831008	3010			380,333.00		31,000.00	411,333.00
PAC Academic Assessment	113001	831009	3010			151,865.00		10,000.00	161,865.00
PAC Dean Of Arts & Sciences Office	113001	831101	3010			139,825.00		26,600.00	166,425.00
PAC Dean Of Career & Technology Off	113001	831201	3010			280,255.00		18,700.00	298,955.00
PAC Dean Of Learning Resource	113001	831301	3010			102,080.00		10,000.00	112,080.00
PAC Learning Resources	113001	831302	3010			300,600.00		4,573.00	305,173.00
PAC LIS	113001	831303	3010					1,000.00	1,000.00
PAC Library Automation	113001	831304	3010					20,000.00	20,000.00
PAC Library Books and Materials	113001	831305	3010					119,983.00	119,983.00
PAC LRC Fines	113001	831307	3010					1,100.00	1,100.00
PAC Dean of CE & Workforce Office	113001	831401	3010			99,908.00			99,908.00
STUDENT SERVICES									
PAC General Institutional Costs	113001	830002	4010				1,344,809.00		1,344,809.00
PAC General Institutional Costs	113003	830002	4010				11,354.00		11,354.00
PAC General Institutional Costs	173001	830002	4010				640.00		640.00
PAC Business Services	113001	830015	4010					75,000.00	75,000.00
PAC Gym Rental	113001	830020	4010			33,033.00			33,033.00
PAC Gym Rental	173001	830020	4010			2,000.00		11,260.00	13,260.00
PAC Commencement	113001	830102	4010					45,000.00	45,000.00
PAC New Student Orientation	113001	830205	4010			311,980.00		44,626.00	356,606.00
PAC VP Student Success Office	113001	832001	4010			177,016.00		86,000.00	263,016.00
PAC PACfest	113001	832005	4010			6,000.00		137,260.00	143,260.00
PAC Dean of Students	113001	832051	4010			309,217.00		16,000.00	325,217.00
PAC Student Conduct	113001	832052	4010					7,000.00	7,000.00
PAC Student Activities	113001	832101	4010			153,619.00		20,000.00	173,619.00
PAC New Student Convocation	113001	832103	4010					10,000.00	10,000.00
PAC Student Activity Fee-Designated	113003	832106	4010			49,330.00		316,641.00	365,971.00
PAC SHARE Center	113001	832107	4010			94,650.00		15,000.00	109,650.00
PAC Admissions and Records	113001	832201	4010			436,528.00		10,000.00	446,528.00
PAC Assessment	113001	832204	4010			146,575.00		30,850.00	177,425.00
PAC Veterans Affairs	113001	832206	4010			254,173.00		18,000.00	272,173.00
PAC Counseling	113001	832401	4010			141,264.00		6,500.00	147,764.00



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 Puente Program	113001	832402	4010			-		7,000.00	7,000.00
PAC Special Populations	113001	832502	4010			97,103.00		7,000.00	104,103.00
PAC Scholarship Support Services	113001	832504	4010			63,165.00		15,100.00	78,265.00
PAC Undergraduate Advising	113001	832506	4010			145,669.00			145,669.00
PAC Dual Credit	113001	832507	4010			393,240.00		110,500.00	503,740.00
PAC Early College High School	113001	832508	4010			288,110.00		75,448.00	363,558.00
PAC STEAM Advising Center	113001	832509	4010			336,737.00		7,000.00	343,737.00
PAC SEED Advising Center	113001	832510	4010			358,502.00		7,000.00	365,502.00
PAC BOLD Advising Center	113001	832511	4010			309,906.00		7,000.00	316,906.00
PAC Advising Management	113001	832512	4010			242,616.00		11,000.00	253,616.00
PAC Dean ECHS & DC	113001	832513	4010			133,905.00		16,000.00	149,905.00
INSTITUTIONAL SUPPORT									
PAC General Institutional Revenue	113001	830001	5010					9,000.00	9,000.00
PAC General Institutional Costs	113001	830002	5010				662,642.00	56,000.00	718,642.00
PAC General Institutional Costs	173003	830002	5010				320.00		320.00
PAC Office of the President	113001	830003	5010			425,331.00		50,000.00	475,331.00
PAC Hospitality Account	113001	830005	5010					60,000.00	60,000.00
PAC Celebracion	113001	830006	5010					60,000.00	60,000.00
PAC Technology Plan Funds	113001	830009	5010					200,000.00	200,000.00
PAC Budget Office Operations	113001	830011	5010			118,913.00		5,000.00	123,913.00
PAC Business Services	113001	830015	5010					282,341.00	282,341.00
PAC Staff Council Designated Rev	113001	830016	5010					5,000.00	5,000.00
PAC Paper Recycling Fund	113001	830017	5010					20,000.00	20,000.00
PAC Information Technology Services	113001	830018	5010			544,601.00		40,000.00	584,601.00
PAC Misc Facility Rentals	173003	830019	5010			1,000.00		8,710.00	9,710.00
PAC - Soccer Field	173003	830023	5010			-		10,000.00	10,000.00
PAC SACS Accreditation	113001	830024	5010					80,000.00	80,000.00
PAC Public Relations	113001	830101	5010			317,240.00		250,000.00	567,240.00
PAC VP of College Services Office	113001	830104	5010			347,905.00		27,000.00	374,905.00
PAC Hospitality College Services	113001	830105	5010					20,000.00	20,000.00
PAC Campus Safety	113001	830107	5010			47,589.00		30,000.00	77,589.00
PAC Planning and Research	113001	830203	5010			149,488.00		70,800.00	220,288.00



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 Inst Adv and Eff and Comm Devel	113001	830206	5010			45,323.00			45,323.00
PAC Institutional Advancement	113001	830209	5010			135,199.00		29,000.00	164,199.00
PAC Campus Operations Mngmt	113001	830210	5010					20,700.00	20,700.00
PAC Strategic Planning	113001	830300	5010					15,000.00	15,000.00
PAC Faculty Senate	113001	831004	5010			5,000.00		5,000.00	10,000.00
PAC Hospitality Academic Affairs	113001	831007	5010					21,500.00	21,500.00
PAC Auditorium	113001	831117	5010			146,521.00		24,300.00	170,821.00
PAC Health Wellness Program	113001	831267	5010					5,000.00	5,000.00
PAC Hospitality Student Affairs	113001	832003	5010					30,500.00	30,500.00
OPERATIONS AND MAINTENANCE OF PLANT									
PAC Capital Projects	113001	830901	6010					29,000.00	29,000.00
INSTITUTIONAL SCHOLARSHIPS									
PAC General Institutional Costs	113001	830002	7010					50,000.00	50,000.00
PAC Tutoring Services	113001	831008	7010					2,000.00	2,000.00
PAC Scholarship Support Services	113001	832504	7010					50,000.00	50,000.00
AUXILIARY ENTERPRISES									
PAC General Institutional Costs	133001	830002	8010				119,012.00		119,012.00
PAC General Institutional Costs	133003	830002	8010				159,042.00		159,042.00
PAC General Institutional Costs	173002	830002	8010				10,148.00		10,148.00
PAC Natatorium Operation + Maint	133003	830022	8010			617,331.00		262,060.00	879,391.00
PAC Summer Camps	133001	830025	8010			51,274.00		141,210.00	192,484.00
PAC Drama	173002	831112	8010					10,000.00	10,000.00
PAC Auditorium	173002	831117	8010			32,088.00		22,855.00	54,943.00
PAC AUX Family Center	133001	832901	8010			363,662.00		40,313.00	403,975.00
TRANSFERS									
PAC General Institutional Costs	113002	830002	9425					777,902.00	777,902.00
TOTAL PALO ALTO COLLEGE				117.00	\$ 7,586,279.00	\$ 14,797,443.00	\$ 6,154,477.00	\$ 5,185,013.00	\$ 33,723,212.00

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

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	16.00	1,016,047.00	548,325.00		115,632.00	1,680,004.00
NVC Chemistry	114001	842043	1030	6.00	393,050.00	191,657.00		34,292.00	618,999.00
NVC Geology	114001	842044	1030	3.00	206,408.00	68,908.00		4,285.00	279,601.00
NVC Physics	114001	842045	1030	3.00	188,339.00	161,820.00		15,805.00	365,964.00
NVC Science Tutoring & Advocacy Lab	114001	842047	1030			188,754.00		3,750.00	192,504.00
NVC Clinical Research Coordinator	114001	842054	1030	1.00	58,433.00	39,655.00			98,088.00
NVC Business Administration	114001	842022	1040	1.00	47,354.00	56,806.00			104,160.00
NVC Accounting	114001	842023	1040	3.00	197,920.00	135,260.00		700.00	333,880.00
NVC Customer Services/Sales Ops	114001	842055	1040	1.00	55,931.00	44,051.00		150.00	100,132.00
NVC Science Tutoring & Advocacy Lab	114001	842047	1060			7,868.00			7,868.00
NVC Digital Video & Cinema Prod	114001	842060	1060	2.00	110,760.00	47,342.00		19,300.00	177,402.00
NVC Gaming Development	114001	842061	1060	2.00	93,070.00	105,012.00		13,728.00	211,810.00
NVC Mass Communications	114001	842083	1060	1.00	68,972.00	46,398.00		500.00	115,870.00
NVC Digital Media	114001	842059	1070	2.00	138,569.00	156,934.00		38,650.00	334,153.00
NVC Computer Information Systems	114001	842062	1070	2.00	170,811.00	282,048.00		1,150.00	454,009.00
NVC Info Assurance and Cybersecurit	114001	842063	1070	1.00	59,247.00	66,643.00		9,000.00	134,890.00
NVC Education	114001	842085	1090	2.00	121,509.00	63,235.00		500.00	185,244.00
NVC Engineering	114001	842046	1100	2.00	158,884.00	62,864.00		5,750.00	227,498.00
NVC Water Resource Science	114001	842053	1110	1.00	63,187.00	30,489.00		13,400.00	107,076.00
NVC Nanotechnology	114001	842058	1110	1.00	60,128.00	30,826.00		1,500.00	92,454.00
NVC Philosophy	114001	842032	1120	3.00	158,794.00	250,736.00			409,530.00
NVC Humanities	114001	842033	1120	2.00	115,819.00	101,096.00		1,200.00	218,115.00
NVC Speech	114001	842084	1120	7.00	424,143.00	324,889.00		500.00	749,532.00
NVC English	114001	842092	1120	19.00	1,209,894.00	993,010.00			2,202,904.00
NVC CE ESL Program	114001	842508	1120			198,871.00		11,350.00	210,221.00
NVC Student Development	114001	845303	1120	2.00	111,760.00	54,300.00			166,060.00
NVC Foreign Languages	114001	842034	1130	3.00	175,478.00	169,442.00		350.00	345,270.00
NVC Community Health	114001	842056	1160	2.00	117,537.00	88,781.00		150.00	206,468.00
NVC Pharmacy Technology	114001	842057	1160	1.00	50,638.00	30,645.00		1,500.00	82,783.00
NVC Mathematics	114001	842073	1190	26.00	1,614,614.00	679,461.00			2,294,075.00
NVC Kinesiology	114001	842016	1230	3.00	196,964.00	79,204.00		6,700.00	282,868.00



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 Personal Fitness Trainer	114001	842052	1230	1.00	56,691.00	50,795.00		4,800.00	112,286.00
NVC Criminal Justice	114001	842086	1240	2.00	122,325.00	104,600.00		500.00	227,425.00
NVC Economics	114001	842024	1250	4.00	242,605.00	145,575.00		500.00	388,680.00
NVC Government	114001	842025	1250	9.00	572,621.00	438,698.00		315.00	1,011,634.00
NVC History	114001	842035	1250	11.00	636,313.00	504,006.00		1,000.00	1,141,319.00
NVC Mexican-American Studies	114001	842036	1250	1.00	57,290.00	46,116.00		4,200.00	107,606.00
NVC Geography	114001	842082	1250	2.00	134,422.00	65,620.00		2,000.00	202,042.00
NVC Psychology	114001	842087	1250	7.00	442,965.00	309,230.00		5,500.00	757,695.00
NVC Sociology	114001	842088	1250	3.00	173,899.00	117,929.00		500.00	292,328.00
NVC Anthropology	114001	842089	1250	2.00	100,270.00	104,673.00		1,500.00	206,443.00
NVC Student Development	114001	845303	1250			355,406.00			355,406.00
NVC Fine Arts	114001	842012	1260	8.00	503,486.00	335,549.00		28,000.00	867,035.00
NVC Drama	114001	842013	1260	2.00	126,810.00	79,058.00		27,100.00	232,968.00
NVC Dance	114001	842014	1260	2.00	125,110.00	50,293.00		17,850.00	193,253.00
NVC Music	114001	842015	1260	4.00	247,131.00	174,371.00		31,250.00	452,752.00
NVC General Institutional Costs	114001	840002	1270			(98,499.00)	4,786,820.00		4,688,321.00
NVC Math Lab	114001	842072	1280			217,745.00		100.00	217,845.00
NVC Developmental Math	114001	842074	1280			537,614.00		864.00	538,478.00
NVC Developmental English	114001	842093	1290	2.00	128,442.00	42,451.00			170,893.00
NVC English and Reading Labs	114001	842094	1290			274,897.00		1,500.00	276,397.00
NVC General Institutional Costs	114001	840002	1999					150,000.00	150,000.00
NVC Community Education	114001	848003	1999			166,827.00		40,000.00	206,827.00
ACADEMIC SUPPORT									
NVC General Institutional Costs	114001	840002	3010				1,215,822.00	200,000.00	1,415,822.00
NVC Office of the President	114001	840003	3010			830.00			830.00
NVC Academic Affairs	114001	842001	3010			312,771.00		87,467.00	400,238.00
NVC Faculty Senate	114001	842002	3010			2,500.00		500.00	3,000.00
NVC Faculty Development	114001	842003	3010					2,500.00	2,500.00
NVC Quality Enhancement Plan	114001	842006	3010			180,884.00		56,889.00	237,773.00
NVC Dean for Academic Success	114001	842007	3010			100,078.00			100,078.00
NVC Arts and Kinesiology Chair	114001	842011	3010			69,542.00		4,667.00	74,209.00
NVC Music	114001	842015	3010			14,719.00			14,719.00



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 Theater Scene Shop	114001	842017	3010			96,428.00		16,500.00	112,928.00
NVC Theater Box Office	114001	842018	3010			90,081.00		5,000.00	95,081.00
NVC Humanities Chair	114001	842031	3010			57,777.00		12,350.00	70,127.00
NVC Natural and Phys Sciences Chair	114001	842041	3010			184,007.00		14,400.00	198,407.00
NVC Workforce Programs Chair	114001	842051	3010			44,583.00		6,325.00	50,908.00
NVC Math Chair	114001	842071	3010			69,114.00		18,750.00	87,864.00
NVC Social Sciences Chair	114001	842081	3010			30,739.00		8,500.00	39,239.00
NVC English and Reading Chair	114001	842091	3010			68,075.00		19,500.00	87,575.00
NVC Writing Across Curriculum Lab	114001	842096	3010			108,463.00		300.00	108,763.00
NVC Speech Lab	114001	842101	3010					300.00	300.00
NVC Learning Resources	114001	842202	3010			822,484.00		10,900.00	833,384.00
NVC Library Books and Materials	114001	842204	3010					317,828.00	317,828.00
NVC Arts and Sciences	114001	842301	3010			107,178.00		4,050.00	111,228.00
NVC Dual Credit Program	114001	842302	3010			198,628.00		416,200.00	614,828.00
NVC Teaching with Technology	114001	842303	3010			178,379.00		10,000.00	188,379.00
NVC Service Learning	114001	842304	3010			54,236.00		5,300.00	59,536.00
NVC Work Force Development	114001	842501	3010			36,098.00		4,000.00	40,098.00
NVC CE Administration	114001	842506	3010			110,751.00			110,751.00
NVC Program Dev & Performance	114001	842511	3010			63,165.00		18,800.00	81,965.00
NVC Go Print	114001	844004	3010					30,233.00	30,233.00
NVC Information Technology	114001	844021	3010			811,720.00		125,578.00	937,298.00
NVC Open Computer Lab	114001	844022	3010			259,990.00		700.00	260,690.00
NVC Institutional Research	114001	844031	3010			55,525.00			55,525.00
NVC Student Development	114001	845303	3010			187,032.00			187,032.00
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010				1,597,070.00		1,597,070.00
NVC General Institutional Costs	114003	840002	4010				19,258.00		19,258.00
NVC Commencement	114001	840004	4010					55,044.00	55,044.00
NVC Student Success	114001	845001	4010			391,434.00		19,500.00	410,934.00
NVC Recruitment	114001	845002	4010			218,939.00		700.00	219,639.00
NVC Readiness Center	114001	845003	4010					3,130.00	3,130.00
NVC Dean of Student Success	114001	845004	4010			100,078.00		200.00	100,278.00



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 Degree Completion	114001	845101	4010					900.00	900.00
NVC Assessment And Testing	114001	845102	4010			237,282.00		89,882.00	327,164.00
NVC Records	114001	845103	4010			447,872.00		1,798.00	449,670.00
NVC New Student Orientation	114001	845104	4010					1,000.00	1,000.00
NVC Enrollment Services	114001	845105	4010			107,704.00		717.00	108,421.00
NVC Student Advising	114001	845201	4010			2,543,904.00		400.00	2,544,304.00
NVC Veterans Affairs	114001	845202	4010			149,147.00		28,850.00	177,997.00
NVC Career Center	114001	845203	4010					1,200.00	1,200.00
NVC Vista Central	114001	845204	4010			339,626.00		200.00	339,826.00
NVC Counseling	114001	845302	4010			136,437.00		1,400.00	137,837.00
NVC Recreation Sports and Wellness	114001	845401	4010			102,989.00			102,989.00
NVC Student Life	114001	845403	4010			232,303.00		2,250.00	234,553.00
NVC Student Activity Fee-Designated	114003	845404	4010			126,774.00		601,935.00	728,709.00
NVC Student Wellness Center	114001	845501	4010			140,772.00			140,772.00
NVC Access Office	114001	845502	4010			101,388.00		710.00	102,098.00
NVC Scholarship Coordination	114001	848011	4010			27,684.00		2,354.00	30,038.00
INSTITUTIONAL SUPPORT									
NVC General Institutional Costs	114001	840002	5010				530,039.00		530,039.00
NVC Office of the President	114001	840003	5010			401,086.00		19,682.00	420,768.00
NVC Faculty and Staff Development	114001	840006	5010					75,477.00	75,477.00
NVC Staff Council	114001	840008	5010					8,048.00	8,048.00
NVC Public Relations	114001	840011	5010			350,846.00		104,680.00	455,526.00
NVC Marketing and Advertising	114001	840012	5010					93,137.00	93,137.00
NVC PR Community Events	114001	840013	5010					1,000.00	1,000.00
NVC Dean for Academic Success	114001	842007	5010					1,338.00	1,338.00
NVC College Risk Management	114001	842402	5010			70,143.00		14,430.00	84,573.00
NVC College Services	114001	844001	5010			240,417.00		12,850.00	253,267.00
NVC College Initiatives	114001	844002	5010					60,000.00	60,000.00
NVC Resource Management	114001	844003	5010			154,642.00		22,200.00	176,842.00
NVC Grant Development	114001	844011	5010			139,153.00		12,072.00	151,225.00
NVC Institutional Research	114001	844031	5010			189,832.00		45,920.00	235,752.00
NVC - Finance & Purchasing	114001	844061	5010			107,494.00		219,815.00	327,309.00



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 Rentals and Events	114001	848012	5010			17,048.00		9,670.00	26,718.00
NVC Community Development	114001	848013	5010			84,057.00		20,116.00	104,173.00
NVC Alumni Connections	114001	848014	5010			24,818.00		7,777.00	32,595.00
TRANSFERS									
NVC General Institutional Costs	114002	840002	9425					1,176,225.00	1,176,225.00
TOTAL NORTHWEST VISTA COLLEGE				178.00	\$ 11,054,640.00	\$ 20,827,930.00	\$ 8,149,009.00	\$ 4,731,465.00	\$ 44,763,044.00

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

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 General Institutional Costs	115001	850002	1030					4,000.00	4,000.00
NLC Biological Sciences	115001	852162	1030	8.00	522,097.00	218,992.00		28,800.00	769,889.00
NLC Chemistry	115001	852163	1030	3.00	168,804.00	101,776.00		8,300.00	278,880.00
NLC Physics	115001	852164	1030			15,578.00			15,578.00
NLC Geology	115001	852165	1030	1.00	65,894.00	11,416.00		1,100.00	78,410.00
NLC Network Administration	115001	853002	1030	1.00	53,547.00	1,071.00			54,618.00
NLC Information Assur&CyberSecurity	115001	853003	1030	1.00	53,547.00				53,547.00
NLC Accounting-Business-Managemt	115001	852121	1040	1.00	48,132.00	15,289.00		400.00	63,821.00
NLC Business/BCIS	115001	852122	1040	1.00	63,906.00	17,015.00			80,921.00
NLC Journalism	115001	852113	1060			16,506.00			16,506.00
NLC Computer Information System	115001	852154	1070	1.00	76,346.00	6,145.00			82,491.00
NLC CIS Specialty	115001	852206	1070			640.00			640.00
NLC Information Assur&CyberSecurity	115001	853003	1070			11,556.00		8,500.00	20,056.00
NLC English	115001	852102	1090			168.00			168.00
NLC Education	115001	852182	1090	2.00	109,803.00	114,702.00		200.00	224,705.00
NLC Student Services Instruction	115001	851022	1120			4,895.00			4,895.00
NLC English	115001	852102	1120	9.00	559,391.00	279,475.00		450.00	839,316.00
NLC Reading	115001	852103	1120			46,372.00			46,372.00
NLC Humanities	115001	852112	1120	1.00	64,088.00	15,267.00		100.00	79,455.00
NLC Philosophy	115001	852114	1120	4.00	237,181.00	98,647.00		450.00	336,278.00
NLC Speech	115001	852116	1120	4.00	284,816.00	83,538.00		900.00	369,254.00
NLC Foreign Languages	115001	852111	1130	2.00	154,246.00	9,255.00		200.00	163,701.00
NLC Mathematics and COSC	115001	852151	1190	12.00	741,137.00	295,626.00		2,400.00	1,039,163.00
NLC Developmental Math	115001	852152	1190			56,839.00			56,839.00
NLC Kinesiology	115001	852141	1230	2.00	121,287.00	77,160.00		4,100.00	202,547.00
NLC Kinesiology	175001	852141	1230			1,000.00		4,000.00	5,000.00
NLC Network Administration	115001	853002	1230			7,500.00		8,500.00	16,000.00
NLC Economics	115001	852171	1250	1.00	83,973.00	33,309.00		150.00	117,432.00
NLC Geography	115001	852173	1250	1.00	54,142.00	10,737.00		500.00	65,379.00
NLC History	115001	852174	1250	5.00	327,920.00	128,402.00		800.00	457,122.00
NLC Political Science	115001	852176	1250	1.00	47,335.00	106,785.00		1,000.00	155,120.00



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 Government	115001	852177	1250	3.00	179,172.00	2,507.00			181,679.00
NLC Social Sciences	115001	852179	1250			16,177.00			16,177.00
NLC Anthropology	115001	852181	1250			10,785.00		100.00	10,885.00
NLC Psychology	115001	852183	1250	2.00	117,051.00	54,541.00		800.00	172,392.00
NLC Sociology	115001	852184	1250			36,445.00		350.00	36,795.00
NLC Instruction Pool Academic	115001	852012	1260			138,963.00			138,963.00
NLC Art Department	115001	852131	1260	4.00	257,554.00	44,214.00		2,850.00	304,618.00
NLC Dance	115001	852132	1260			1,598.00			1,598.00
NLC Music	115001	852134	1260	1.00	75,977.00	37,935.00		2,300.00	116,212.00
NLC Theatre and Communications	115001	852135	1260			109,736.00		7,100.00	116,836.00
NLC Theatre and Communications	175002	852135	1260			1,000.00		1,500.00	2,500.00
NLC Theatre and Communications	175003	852135	1260			750.00		250.00	1,000.00
NLC Drama	115001	852136	1260	1.00	65,294.00	5,818.00			71,112.00
NLC General Institutional Costs	115001	850002	1270			(65,274.00)	1,773,904.00	218,085.00	1,926,715.00
NLC General Institutional Costs	175001	850002	1270				320.00		320.00
NLC General Institutional Costs	175002	850002	1270				320.00		320.00
NLC General Institutional Costs	175003	850002	1270				240.00		240.00
NLC Consolidated Printers	115001	855007	1270					80,000.00	80,000.00
NLC Institutional Projects	115001	855008	1270			500,000.00		32,900.00	532,900.00
NLC Purchasing Services	115001	855009	1270					73,000.00	73,000.00
NLC Student Services Instruction	115001	851022	1290			353.00			353.00
NLC Developmental English	115001	852101	1290			22,588.00			22,588.00
ACADEMIC SUPPORT									
NLC General Institutional Costs	115001	850002	3010			(125,000.00)	579,230.00	10,000.00	464,230.00
NLC Adjunct Faculty Council	115001	850018	3010					1,500.00	1,500.00
NLC Vice Pres Acad Affairs Office	115001	852001	3010			176,699.00		103,264.00	279,963.00
NLC VPAA Hospitality Account	115001	852003	3010					2,500.00	2,500.00
NLC Distance Learning	115001	852004	3010			88,765.00		4,850.00	93,615.00
NLC Instructional Innovation	115001	852005	3010			50,113.00		1,670.00	51,783.00
NLC Phi Theta Kappa Initiative	115001	852006	3010			500.00		7,500.00	8,000.00
NLC Service Learning Initiative	115001	852007	3010					1,000.00	1,000.00
NLC International Initiative	115001	852008	3010					1,000.00	1,000.00



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 Teach and Learn Comm Initiative	115001	852009	3010					1,000.00	1,000.00
NLC Honors Initiative	115001	852010	3010					1,000.00	1,000.00
NLC Tutoring Services	115001	852011	3010			251,025.00		36,185.00	287,210.00
NLC Academic Affairs	115001	852013	3010			100,079.00			100,079.00
NLC Academic Support	115001	852015	3010			115,210.00		39,550.00	154,760.00
NLC Adjunct Faculty Support	115001	852016	3010			185.00			185.00
NLC College Assessment	115001	852018	3010					21,000.00	21,000.00
NLC Dean of Arts and Sciences Offic	115001	852301	3010			32,801.00		11,414.00	44,215.00
NLC Dean of CE and Workforce Office	115001	853001	3010			102,080.00		13,550.00	115,630.00
NLC Community Program	115001	853006	3010			97,791.00		9,000.00	106,791.00
NLC Learning Resource Ctr Office	115001	854001	3010			533,413.00		199,187.00	732,600.00
NLC Library Fines and Lost Material	115001	854004	3010					1,000.00	1,000.00
NLC Information Technologies	115001	855002	3010			612,579.00		50,700.00	663,279.00
NLC Information Technology	115001	855006	3010					15,000.00	15,000.00
STUDENT SERVICES									
NLC General Institutional Costs	115001	850002	4010			(150,000.00)	722,617.00	10,000.00	582,617.00
NLC General Institutional Costs	115003	850002	4010				13,869.00		13,869.00
NLC VP Student and Admin Services	115001	851001	4010			175,529.00		76,910.00	252,439.00
NLC Assessment and Testing	115001	851004	4010			174,505.00		56,500.00	231,005.00
NLC Admissions and Records	115001	851005	4010			97,808.00		7,800.00	105,608.00
NLC Student Activity Fee-Designated	115003	851006	4010			68,990.00		188,458.00	257,448.00
NLC VPSAS Hospitality Account	115001	851013	4010					5,000.00	5,000.00
NLC Student Activities	115001	851015	4010			142,580.00		6,000.00	148,580.00
NLC Counseling	115001	851016	4010			68,219.00		8,600.00	76,819.00
NLC Student Development	115001	851017	4010			44,608.00		3,000.00	47,608.00
NLC Career ServicesandJob Placement	115001	851018	4010			43,499.00		8,700.00	52,199.00
NLC Recruitment and Retention	115001	851019	4010			221,432.00		19,820.00	241,252.00
NLC Advising	115001	851020	4010			911,072.00		13,000.00	924,072.00
NLC Disability Services	115001	851024	4010			130,904.00		5,000.00	135,904.00
NLC Coor. Student Services Support	115001	851025	4010					1,000.00	1,000.00
NLC Veterans Affairs	115001	851026	4010			94,365.00		33,000.00	127,365.00
NLC Early College High School	115001	851027	4010			173,530.00		8,000.00	181,530.00



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 Welcome Ctr/Call Center	115001	851028	4010			46,385.00		4,000.00	50,385.00
NLC Transfer Services	115001	851029	4010					2,650.00	2,650.00
NLC Job Placement	115001	851030	4010			31,700.00		3,500.00	35,200.00
NLC Dean of Student Success Office	115001	851201	4010			136,177.00		9,600.00	145,777.00
INSTITUTIONAL SUPPORT									
NLC General Institutional Costs	115001	850002	5010			(122,574.00)	405,216.00	7,500.00	290,142.00
NLC General Institutional Costs	175004	850002	5010			750.00	240.00	1,250.00	2,240.00
NLC Office of the President	115001	850003	5010			358,843.00		58,200.00	417,043.00
NLC Hospitality Account	115001	850005	5010					20,750.00	20,750.00
NLC Institutional Advancement	115001	850006	5010			116,186.00		8,800.00	124,986.00
NLC Self Study	115001	850007	5010					60,000.00	60,000.00
NLC Public Relations	115001	850009	5010			306,019.00		71,780.00	377,799.00
NLC Faculty Senate	115001	850010	5010			4,800.00		1,501.00	6,301.00
NLC Staff Council	115001	850011	5010					3,000.00	3,000.00
NLC Green Team Recycling	115001	850012	5010					10,000.00	10,000.00
NLC Professional Development	115001	850013	5010					55,000.00	55,000.00
NLC Employee Development Committee	115001	850014	5010					10,000.00	10,000.00
NLC Safety Initiative	115001	850015	5010					3,000.00	3,000.00
NLC History & Heritage	115001	850016	5010					6,000.00	6,000.00
NLC Strategic Plan	115001	850019	5010					3,000.00	3,000.00
NLC Community Events	115001	850020	5010			3,000.00		57,000.00	60,000.00
NLC Graduation	115001	851023	5010			1,300.00		56,700.00	58,000.00
NLC Disability Services	115001	851024	5010			71,988.00			71,988.00
NLC College Services	115001	855001	5010			407,383.00		25,073.00	432,456.00
NLC Planning and Research	115001	855004	5010			161,953.00		10,500.00	172,453.00
NLC Institutional Support	115001	855005	5010			1,264.00		7,500.00	8,764.00
TRANSFERS									
NLC General Institutional Costs	115002	850002	9425					435,586.00	435,586.00
TOTAL NORTHEAST LAKEVIEW COLLEGE				72.00	\$ 4,532,640.00	\$ 8,462,252.00	\$ 3,495,956.00	\$ 2,408,633.00	\$ 18,899,481.00

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

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



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
DIS VC Economic+WorkforceDeOffice	119001	897001	1040			12,228.00			12,228.00
DIS CE Instructional Delivery-SPC	119001	897362	1080			50,583.00			50,583.00
DIS CE Instructional Delivery-SPC	119001	897362	1110			100,525.00			100,525.00
DIS Faculty Development	119001	893214	1270			2,386.00	377.00		2,763.00
DIS VC Economic+WorkforceDeOffice	119001	897001	1270				1,033.00		1,033.00
EWD-Integr Occupational&Literacy Ed	119001	897014	1270			62,607.00	19,808.00		82,415.00
DIS Continuing Education	119001	897301	1270			633,255.00	53,589.00		686,844.00
DIS CE Instructional Delivery-SPC	119001	897362	1270				47,872.00		47,872.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	1270			244,400.00	78,204.00	161,500.00	484,104.00
ACADEMIC SUPPORT									
DIS Vice Chanc Acad Affairs Offc	119001	898001	3010			99,885.00	31,644.00		131,529.00
DIS Alamo Colleges On-Line	119001	898005	3010			875,946.00	278,174.00	381,743.00	1,535,863.00
DIS Pathways Institute	119001	898007	3010					59,500.00	59,500.00
STUDENT SERVICES									
DIS Call Center	119001	893014	4010			208,702.00	66,261.00	1,632,000.00	1,906,963.00
DWD Multi-Year Student Work-Study	179003	893921	4010			333,189.00	27,673.00		360,862.00
DIS Enterprise Reporting	119001	895002	4010			547,651.00	173,500.00	30,000.00	751,151.00
DIS Brackenridge EDUC CTR/BETC	119001	897002	4010			163,860.00	42,716.00	69,700.00	276,276.00
DIS Student + Community Prog Dev	119001	899001	4010			186,841.00	59,103.00	14,217.00	260,161.00
DIS Student Access & Success Initia	119001	899002	4010			182,819.00	58,041.00	31,119.00	271,979.00
DIS Student Leadership Program	119001	899003	4010			145,760.00	42,764.00	71,140.00	259,664.00
DIS Districtwide Advising	119001	899004	4010					77,000.00	77,000.00
DIS Access & Support Services	119001	899005	4010					5,000.00	5,000.00
DIS Districtwide Onboarding	119001	899006	4010					75,000.00	75,000.00
DIS Student Financial Services	111001	899011	4010			346,573.00	109,773.00	21,734.00	478,080.00
DIS Student Financial Services	112001	899011	4010			238,551.00	73,579.00	12,315.00	324,445.00
DIS Student Financial Services	113001	899011	4010			241,611.00	76,544.00	7,301.00	325,456.00
DIS Student Financial Services	114001	899011	4010			281,443.00	89,163.00	11,341.00	381,947.00
DIS Student Financial Services	115001	899011	4010			251,230.00	78,654.00	2,675.00	332,559.00
DIS Student Financial Services	119001	899011	4010			1,448,776.00	449,687.00	519,397.00	2,417,860.00
DIS Mobile Go Center-Recruiting	119001	899022	4010			102,309.00	32,412.00	48,445.00	183,166.00



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Interpreter Services	119001	899023	4010			623,692.00	131,031.00	35,000.00	789,723.00
DIS Student Success Strategies	119001	899025	4010					2,000,000.00	2,000,000.00
DIS College Connection	119001	899026	4010			117,002.00	21,541.00	80,000.00	218,543.00
DIS Center for Student Information	119001	899031	4010			1,339,543.00	418,870.00	184,712.00	1,943,125.00
INSTITUTIONAL SUPPORT									
DIS Board Of Trustees	119001	890001	5010					100,000.00	100,000.00
DIS Chancellors Office	119001	891001	5010			1,388,240.00	361,969.00	83,042.00	1,833,251.00
DIS Institutional Membership	119001	891002	5010					239,000.00	239,000.00
DIS Community Engagement	119001	891003	5010					83,315.00	83,315.00
DIS Office of Legal Services	119001	891011	5010			370,736.00	117,452.00	472,114.00	960,302.00
DIS Board Election	119001	891012	5010				94.00	500,000.00	500,094.00
DIS Institutional Advancement	119001	891021	5010			1,046,136.00	323,397.00	318,662.00	1,688,195.00
DIS Internal Audit	119001	891031	5010			560,625.00	177,441.00	110,000.00	848,066.00
DIS Ethics and Compliance Office	119001	891051	5010			74,365.00	23,559.00	48,039.00	145,963.00
DIS Vice Chancellor Finance + Adm	119001	893004	5010			279,208.00	88,287.00	51,598.00	419,093.00
DIS Project Facilitation Office	119001	893005	5010			404,208.00	128,056.00	72,845.00	605,109.00
DIS Enterprise Risk Management	119001	893012	5010			320,219.00	100,677.00	520,177.00	941,073.00
DIS Environmental Safety	119001	893013	5010			-		25,000.00	25,000.00
DIS Budget	119001	893022	5010			(2,729,998.00)	(873,550.00)		(3,603,548.00)
DIS Human Resources	119001	893201	5010			4,910,786.00	1,537,388.00	429,107.00	6,877,281.00
DIS New Hire Expense	119001	893202	5010					81,170.00	81,170.00
DIS Employee Re-Training	119001	893203	5010					9,000.00	9,000.00
DIS Tuition Reimbursement	119001	893204	5010					344,333.00	344,333.00
DIS Professional Development	119001	893205	5010					725,903.00	725,903.00
DIS Employee Accomodations	119001	893206	5010					3,000.00	3,000.00
DIS Faculty Development	119001	893214	5010			111,627.00	9,271.00	358,019.00	478,917.00
DIS Adjunct Certification Program	119001	893215	5010			203,000.00	16,860.00	3,000.00	222,860.00
DIS Purchasing & Contract Admin	119001	893401	5010			1,114,582.00	352,952.00	94,250.00	1,561,784.00
DIS Mailroom	119102	893441	5010			157,138.00	49,677.00	433,170.00	639,985.00
DIS Finance and Fiscal Services	119001	893502	5010			4,808,556.00	1,449,949.00	332,239.00	6,590,744.00
DIS Bursar	111001	893511	5010			218,880.00	58,620.00	13,267.00	290,767.00
DIS Bursar	112001	893511	5010			123,538.00	31,878.00	9,010.00	164,426.00



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Bursar	113001	893511	5010			177,179.00	44,697.00	6,980.00	228,856.00
DIS Bursar	114001	893511	5010			170,127.00	43,217.00	6,189.00	219,533.00
DIS Bursar	115001	893511	5010			118,554.00	30,506.00	4,554.00	153,614.00
DIS Department of Public Safety	111001	893801	5010			1,787,701.00	547,361.00		2,335,062.00
DIS Department of Public Safety	112001	893801	5010			941,156.00	298,300.00		1,239,456.00
DIS Department of Public Safety	113001	893801	5010			395,608.00	125,468.00		521,076.00
DIS Department of Public Safety	114001	893801	5010			440,036.00	139,712.00		579,748.00
DIS Department of Public Safety	115001	893801	5010			624,428.00	197,822.00		822,250.00
DIS Department of Public Safety	119001	893801	5010			1,036,388.00	323,984.00	851,140.00	2,211,512.00
DIS Department of Public Safety	119201	893801	5010			141,835.00	44,942.00		186,777.00
DIS Department of Public Safety	133001	893801	5010			5,570.00	1,765.00		7,335.00
DIS General Institutional	111001	893901	5010			70,344.00	22,509.00		92,853.00
DIS General Institutional	112001	893901	5010			84,412.00	27,010.00		111,422.00
DIS General Institutional	113001	893901	5010			84,412.00	27,010.00		111,422.00
DIS General Institutional	114001	893901	5010			70,344.00	22,509.00		92,853.00
DIS General Institutional	115001	893901	5010			70,344.00	22,509.00		92,853.00
DIS General Institutional	119001	893901	5010					11,339,807.00	11,339,807.00
DIS Insurance	119001	893902	5010					813,000.00	813,000.00
DIS Institutional Reserve	119001	893907	5010					962,953.00	962,953.00
DIS Benefits Other	119001	893913	5010				4,900,184.00		4,900,184.00
DIS Staff Council	119001	893915	5010					8,900.00	8,900.00
DWD Unified Staff Council	119001	893917	5010					20,000.00	20,000.00
DIS Vice Chancellor PPIS Office	119001	895001	5010			268,281.00	84,993.00	20,000.00	373,274.00
DIS EnterpriseIT Risk Security Svcs	119001	895003	5010			222,120.00	70,566.00	50,000.00	342,686.00
DIS Banner Project Services	119001	895101	5010			482,046.00	152,745.00	1,250,000.00	1,884,791.00
DIS Strategic Planning + Performa	119001	895201	5010			225,949.00	71,762.00	35,000.00	332,711.00
DIS Institutional Research + Effe	119001	895301	5010			1,049,537.00	332,641.00	30,000.00	1,412,178.00
DIS Director IT Services Office	119102	895401	5010			5,336,023.00	1,693,102.00	8,729,720.00	15,758,845.00
DIS Computer Replacement Prog	119001	895402	5010					300,000.00	300,000.00
DIS Faculty Wkstation Replacement	119001	895403	5010					410,000.00	410,000.00
DIS Communications	119001	895461	5010					1,015,000.00	1,015,000.00
DIS VC Economic+WorkforceDeOffice	119001	897001	5010			416,573.00	128,326.00	415,300.00	960,199.00



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Economic + Workforce Dev Adm	119001	897003	5010			928,660.00	296,451.00	292,750.00	1,517,861.00
DIS Professional Development	119001	897005	5010			438.00	69.00		507.00
DIS HPOG	119001	897006	5010					13,000.00	13,000.00
DIS Educator Prep Program	119001	897008	5010			69,202.00	21,693.00	25,525.00	116,420.00
DIS Bellwether Consortium	119001	897012	5010			94,279.00	29,868.00	65,070.00	189,217.00
DWD-Experiential Learning Office	119001	897013	5010			144,479.00	46,231.00	20,350.00	211,060.00
DIS Center for Workforce Excellence	119001	897032	5010			186,736.00	57,214.00	58,450.00	302,400.00
DIS Eside EDUC CTR	119001	897034	5010			134,661.00	42,889.00	119,300.00	296,850.00
DIS Out of Dist Partner/CTTC	119001	897036	5010			321,690.00	80,076.00	65,720.00	467,486.00
DIS Westside EDU CTR/WETC	119001	897037	5010			183,291.00	55,214.00	27,550.00	266,055.00
DIS OutofDistPartnerKerrville	119001	897038	5010			149,458.00	46,289.00	120,700.00	316,447.00
DIS EWD Revenue Holding Account	119001	897047	5010					350,000.00	350,000.00
DIS International Programs	119001	897101	5010			906,356.00	236,871.00	219,100.00	1,362,327.00
DIS Int'l Prog Student Abroad	119001	897102	5010					300,000.00	300,000.00
DIS Int'l Prog Student Abroad Adm	119001	897103	5010					30,000.00	30,000.00
DIS Int'l Prog Foreign Student App	119001	897104	5010					30,000.00	30,000.00
DIS Int'l Contract Training	119001	897105	5010			33,615.00	2,814.00	580,171.00	616,600.00
DIS Department of Communications	119001	897201	5010			776,142.00	245,808.00	1,407,775.00	2,429,725.00
DIS Continuing Education	119001	897301	5010			2,071,157.00	652,432.00	470,750.00	3,194,339.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	5010			1,578,726.00	500,695.00	122,227.00	2,201,648.00
DIS Academic Success/Ach the Dream	119001	898002	5010			98,050.00	31,063.00	52,500.00	181,613.00
DIS High School Programs	119001	898006	5010					21,700.00	21,700.00
DIS VC Student Success Office	119001	899021	5010			1,138,402.00	357,890.00	81,825.00	1,578,117.00
OPERATIONS AND MAINTENANCE OF PLANT									
DIS Building Maintenance	111001	893601	6010			657,912.00	208,645.00	377,020.00	1,243,577.00
DIS Building Maintenance	112001	893601	6010			631,312.00	195,426.00	280,409.00	1,107,147.00
DIS Building Maintenance	113001	893601	6010			575,420.00	182,297.00	263,873.00	1,021,590.00
DIS Building Maintenance	114001	893601	6010			663,011.00	209,768.00	336,930.00	1,209,709.00
DIS Building Maintenance	115001	893601	6010			361,941.00	114,665.00	417,119.00	893,725.00
DIS Building Maintenance	119001	893601	6010			235,329.00	73,623.00	1,424,296.00	1,733,248.00
DIS Grounds Maintenance	111001	893602	6010			239,808.00	76,284.00	31,000.00	347,092.00
DIS Grounds Maintenance	112001	893602	6010			76,499.00	24,257.00	17,859.00	118,615.00



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Grounds Maintenance	113001	893602	6010			41,606.00	13,181.00	95,242.00	150,029.00
DIS Grounds Maintenance	114001	893602	6010			46,422.00	14,707.00	610,481.00	671,610.00
DIS Grounds Maintenance	115001	893602	6010			46,422.00	14,707.00	75,756.00	136,885.00
DIS Grounds Maintenance	119001	893602	6010					604,994.00	604,994.00
DIS Utilities	111001	893603	6010					2,634,484.00	2,634,484.00
DIS Utilities	112001	893603	6010					1,800,064.00	1,800,064.00
DIS Utilities	113001	893603	6010					1,219,184.00	1,219,184.00
DIS Utilities	114001	893603	6010					1,149,462.00	1,149,462.00
DIS Utilities	115001	893603	6010					928,273.00	928,273.00
DIS Utilities	119001	893603	6010					1,789,145.00	1,789,145.00
DIS Utilities	119201	893603	6010					76,778.00	76,778.00
DIS Housekeeping	111001	893604	6010			103,821.00	32,893.00	655,627.00	792,341.00
DIS Housekeeping	112001	893604	6010			899,687.00	287,110.00	640,259.00	1,827,056.00
DIS Housekeeping	113001	893604	6010			82,968.00	26,285.00	315,543.00	424,796.00
DIS Housekeeping	114001	893604	6010			84,809.00	25,851.00	611,973.00	722,633.00
DIS Housekeeping	115001	893604	6010			102,435.00	32,566.00	558,822.00	693,823.00
DIS Housekeeping	119001	893604	6010					2,390,989.00	2,390,989.00
DIS Minor Construction	119001	893605	6010					586,400.00	586,400.00
DIS Facilities	119001	893610	6010			537,311.00	170,707.00	967,286.00	1,675,304.00
DIS Vehicle Replacement Prog	119001	893612	6010					26,871.00	26,871.00
DIS Project Management	119001	893613	6010			1,054,087.00	333,719.00	97,760.00	1,485,566.00
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					10,862,664.00	10,862,664.00
DIS Utilities LLDC	112001	893642	6010					20,000.00	20,000.00
DIS Insurance	111001	893902	6010					179,274.00	179,274.00
DIS Insurance	112001	893902	6010					83,977.00	83,977.00
DIS Insurance	113001	893902	6010					94,158.00	94,158.00
DIS Insurance	114001	893902	6010					148,588.00	148,588.00



District Support Operations
Department Budget Allocations by Functional Categories

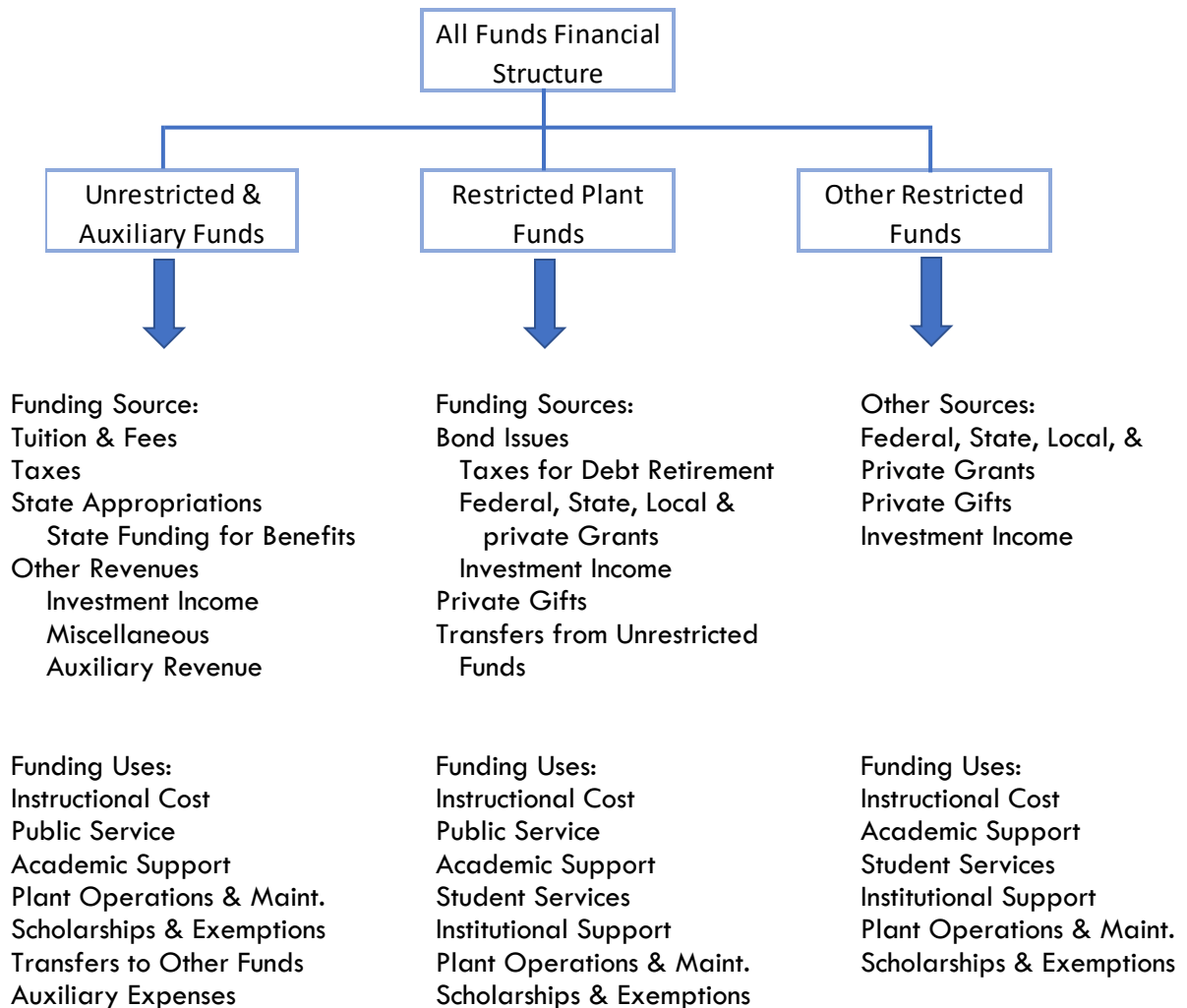
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Insurance	115001	893902	6010					46,541.00	46,541.00
DIS Insurance	119001	893902	6010					72,462.00	72,462.00
INSTITUTIONAL SCHOLARSHIPS									
DIS General Institutional	119001	893901	7010					650,000.00	650,000.00
DWD Multi-Year Student Work-Study	179003	893921	7010					263,721.00	263,721.00
DIS Int'l Prog Student Abroad	119004	897102	7010					123,180.00	123,180.00
AUXILIARY ENTERPRISES									
DIS Utilities	133003	893603	8010					73,025.00	73,025.00
DIS Natatorium Facilities Svc	133003	893608	8010					102,505.00	102,505.00
DIS Food Service	139001	893618	8010					47,105.00	47,105.00
DIS Department of Public Safety	133003	893801	8010			18,232.00	5,795.00		24,027.00
TRANSFERS									
DIS Preventive Maintenance	133003	893619	9425					51,000.00	51,000.00
DIS General Institutional	119001	893901	9425					100,000.00	100,000.00
DIS Transfers Mandatory+NonManda	111001	893903	9425					1,716,794.00	1,716,794.00
DIS Transfers Mandatory+NonManda	112001	893903	9425					955,957.00	955,957.00
DIS Transfers Mandatory+NonManda	113001	893903	9425					815,667.00	815,667.00
DIS Transfers Mandatory+NonManda	114001	893903	9425					1,565,422.00	1,565,422.00
DIS Transfers Mandatory+NonManda	115001	893903	9425					669,382.00	669,382.00
DIS Transfers Mandatory+NonManda	119001	893903	9425					11,868,037.00	11,868,037.00
TOTAL DISTRICT SUPPORT OPERATIONS				-	\$ -	\$ 51,696,554.00	\$ 20,515,683.00	\$ 100,812,799.00	\$ 173,025,036.00

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

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



All Funds Financial Structure



The Alamo Colleges reports as a business-type activity (BTA), under the Governmental Accounting Standards Board (GASB 34-35). The term 'fund' in this context is not meant to equate to funds under GASB's reporting structure and is used strictly for budgetary control purposes.



Ten Year Trend of Revenue Sources

10 YEAR COMPARISON OF REVENUES

FISCAL YEAR	STATE FUNDING (1) *	%	LOCAL TAXES	%	TUITION & FEES (2)	%	OTHER (3)	%	TOTAL
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 (5)	77,019,978	26.12%	110,490,520	37.46%	96,714,128	32.79%	10,694,343	3.63%	294,918,969
2014-2015 (5)	77,540,886	25.46%	119,772,762	39.33%	96,658,002	31.74%	10,589,061	3.48%	304,560,711
2015-2016 (5)	77,485,937	24.47%	132,979,101	41.99%	95,000,076	30.00%	11,190,494	3.53%	316,655,608
2016-2017 (5)	80,365,979	23.94%	148,539,505	44.25%	94,369,702	28.12%	12,377,561	3.69%	335,652,747
2017-2018 (5)	83,918,262	23.86%	156,508,206	44.50%	95,706,423	27.21%	15,535,361	4.42%	351,668,252
2018-2019 (5)	76,753,648	21.27%	167,473,259	46.41%	98,150,601	27.20%	18,472,904	5.12%	360,850,412
2019-2020 (4)	87,220,986	22.64%	175,587,193	45.59%	108,865,113	28.26%	13,507,770	3.51%	385,181,062

- (1) INCLUDES FUNDS FOR DEVELOPMENTAL
- (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

* 2015-2016 State Funding includes Veteran's Assistance Center \$4.5M per year
 2016-2017 State Funding includes Veteran's Assistance Center \$4.5M per year
 2017-2018 State Funding includes Veteran's Assistance Center \$4.1M per year
 2018-2019 State Funding includes Veteran's Assistance Center \$4.1M per year
 2019-2020 State Funding includes Veteran's Assistance Center \$4.1M per year

Source: Annual Financial Reports - Schedules A and C



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 Amended: 11-09-19

– 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 50% 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. By 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 and preventive maintenance allocations.

The remaining 50% “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.

– Fund Balance

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



C.1.5 (Policy) Purchasing and Acquisitions

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 12-15-15

– Best Value

The Board seeks to accept the bid or proposal that represents the best value for the College District after considering all legally permissible factors in awarding a contract. This policy applies to the purchase of personal property, improvements to realty, goods or services. For additional construction-related procedures, see C.2.3.4.

– Purchasing Authority Delegation

The Board delegates to the Chancellor and to Purchasing & Contract Administration the authority to determine the method of purchasing pursuant to state law (excluding only Subchapters C (Construction Manager-Agent Method) and E (Design-Build Method) of Texas Government Code Chapter 2269, and to make budgeted purchases. The Chancellor or Purchasing & Contract Administration shall serve as hearing officer for proposer complaints regarding specifications or other elements of the procurement process. The Board of Trustees delegates authority to Purchasing & Contract Administration to award purchase orders and contracts up to \$100,000 in any 12-month period, subject to full compliance with all applicable Texas state procurement laws, Board policies, Alamo College procedures and any applicable grant or other funding requirements. The threshold for compliance with the competitive procurement requirements shall be as specified by Texas state procurement laws (currently \$50,000 in any 12-month period), and the approval of purchases not expected to exceed \$100,000 for any twelve month period are delegated to the Chancellor and Purchasing & Contract Administration.

– Board-Awarded Purchases

Purchases over \$100,000 in any 12-month period must have the approval of the Board of Trustees. Purchasing & Contract Administration will prepare and submit a Minute Order for consideration and action by the Board of Trustees, through the office of the Vice Chancellor for Finance & Administration, with the concurrence from the Vice Chancellor or College President.

– Competitive Purchases

Except for the exceptions stated in TEXAS EDUCATION CODE Section 44.031, all Alamo Colleges contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method, of the following methods, that provides the best value for the District:

- (1) competitive bidding for services other than construction services;
- (2) competitive sealed proposals for services other than construction services;
- (3) a request for proposals, for services other than construction services;
- (4) an interlocal contract;
- (5) a method provided by Chapter 2269, Government Code, for construction services;
- (6) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or



(7) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

– Competitive Purchase Specifications

Purchasing & Contract Administration shall ensure that the staff prepares detailed specifications for any competitive purchase, regardless of procurement method.

– Competitive Procurement Evaluation

For purchases subject to competitive procurement requirements, the documents soliciting bids or proposals must identify weighted evaluation criteria. These criteria are determined at the discretion of the Purchasing & Contract Administration Department, in consultation with the using department and/or the selection committee, and shall be relevant and material to properly evaluate a bid or proposal. For the purchase of goods and services other than construction and professional services, the evaluation criteria shall include best value concepts, which allow consideration of the overall combination of quality, price and other elements that in total are optimal relative to the needs of Alamo Colleges.

When best value analysis applies, it is District policy that cost should be given as much consideration as is reasonable, balancing price against the technical difficulty or expertise required to develop a bid or proposal for the purchase of General Goods or Services (automobiles, office supplies, tools). Criteria Weighting Guidelines are provided in Table 1.1. With the prior approval of the Vice Chancellor of Finance and Administration, a lesser percentage than listed in Table 1.1 may be applied toward price. The weight afforded to price should only be reduced when there is substantial uncertainty as to the nature of the statement of work or respondents are required to demonstrate extraordinary expertise in formulating and implementing the statement of work for the purchase of Specialized Goods or Highly Complex Services (software, financial services, banking services).

After considering price, Alamo Colleges may utilize, other than for construction, any of the following evaluation criteria in the following table.



TABLE 1.1: CRITERIA WEIGHTING GUIDELINES (EXCLUDING CONSTRUCTION)	Select from the suggested evaluation point ranges for the purchase of General Goods or Services	Select from the suggested evaluation point ranges for the purchase of Specialized Goods or Highly Complex Services
Purchase price.	30-80	20-50
Reputation of the vendor and of the vendor's goods or services.	0-10	0-10
Quality of vendor's goods and services.	0-20	20-30
The extent to which the goods or services meet the district's needs.	20-30	20-30
The vendor's past relationship with the district.	0-10	0-10
The impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses.	(currently no laws exist)	(currently no laws exist)
Total long-term cost to the district to acquire the vendor's goods or services.	0-10	0-30
Any other relevant factor specifically listed in the request for bids or proposals.	0-10	0-30
Whether the vendor or the vendor's ultimate parent company or majority owner: (A) has its principal place of business in this state; or (B) employs at least 500 persons in this state.	0-10	0-10



The listed criteria are the only criteria that may be considered by the College District in its decision to award a contract. The College District may apply one, some, or all of the criteria, but it may not completely ignore them.

For construction procurement, the College District will follow the procedures required by law, which presently appear at Texas Government Code Chapter 2269. The Board has authorized, and delegated to the Chancellor its authority to select from amongst, the following construction methods for any particular construction project: Competitive Bidding; Competitive Sealed Proposal; Construction Manager-at-Risk; and Job Order Contracting. The chancellor is authorized to sub-delegate the authority of law, presently set forth at Section 2269.55.

– Sole Source Purchases

Without complying with requirements for Competitive Purchases in this policy, Alamo Colleges may purchase an item that is available from only one source, including:

- (1) an item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
- (2) a film, manuscript, or book;
- (3) a utility service, including electricity, gas, or water; and
- (4) a captive replacement part or component for equipment.

The Sole Source purchase exceptions do not apply to mainframe data-processing equipment and peripheral attachments with a single-item purchase price in excess of \$15,000.

– Professional Services

The competitive procurement requirements do not apply to a contract for professional services rendered, including services of an architect, attorney, certified public accountant, engineer, or fiscal agent. Alamo Colleges may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Section 2254.003, Government Code, in lieu of the methods provided. Professional services are not exclusively defined by TEXAS EDUCATION CODE Section 44.031 or TEXAS GOVERNMENT CODE Chapter 2254, and the contracting requirements of that latter section apply only to the professions therein listed, those being:

- (i) accounting;
- (ii) architecture;
- (iii) landscape architecture;
- (iv) land surveying;
- (v) medicine;
- (vi) optometry;
- (vii) professional engineering;
- (viii) real estate appraising; or
- (ix) professional nursing.



– Change Orders

If a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, Purchasing & Contract Administration may approve change orders making the changes. The total contract price may not be increased because of the changes unless additional money for increased costs is in the budget for that purpose from available money or is provided for by the authorization of the issuance of time warrants.

Purchases or contracts approved by the Board with an amount of \$100,000 - \$500,000: Purchasing & Contract Administration is delegated authority to change executed purchase orders or contracts, except that prior Board approval is required for any change order or amendment providing for an increased District financial commitment that causes the total of all increases since the original or most recent Board-approved amount to be exceeded by 25 percent or more. These principles shall not apply only if authority to exceed the approved amount is expressly delegated by the Board or an exception is expressly adopted by the Board for that contract.

Purchases or contracts approved by the Board with an amount exceeding \$500,000:

Purchasing & Contract Administration is delegated authority to change executed purchase orders or contracts, except that prior Board approval is required for any change orders or amendment providing for an increased District financial commitment that causes the total of all increases since the original or most recent Board-approved amount to be exceeded by \$100,000 or more. These principles shall not apply only if authority to exceed the approved amount is expressly delegated by the Board or an exception is expressly adopted by the Board for that contract.

A contract with an original contract price of \$1 million or more may not be increased by more than 25 percent without a redetermination of whether competitive procurement must be performed. If a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more, the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price. Board delegation, exception or approval is not sufficient under these circumstances.

– Communication with Contractors, Consultants, and Other Vendors

From the date the project is approved for publication until a contract is executed, no College District Board member or employee other than authorized Purchasing & Contract Administration personnel shall communicate with potential contractors, consultants, or other vendors (referred to collectively as potential proposers/bidders) who are interested in, or in the view of a reasonable person situated similarly to the potential proposer/bidder, might reasonably become interested in, any non-construction competitive procurement opportunity. Rules governing communication for construction-related procurement opportunities are found in C.2.3.4.

– Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the College District so long as those debts are for purchases made in accordance with adopted Board Policy and



current administrative procedures. Persons making unauthorized purchases may be responsible for all such debts.

– Authorized Purchases

Unless state law or Board policy requires the Board to make or approve a purchase, authorized College District employees in charge of a department or college budget may requisition Purchasing & Contract Administration to purchase items included in their approved budget, in accordance with administrative procedures.

– Exclusive Purchase Commitments & Contract Execution Authority

All purchase commitments shall be memorialized by the Chancellor or Purchasing & Contract Administration on a properly drawn and issued purchase order or agreement approved in accordance with administrative procedures. Purchasing & Contract Administration is delegated exclusive signature authority for all vendor transaction agreements, other than the retention and compensation of outside counsel by the Office of Legal Services as provided for in Policy B.7.2. Centralizing the contract signature authority for vendor purchases and agreements will reasonably assure the reliability of reporting, effectiveness, and compliance with applicable laws and policies.

– Emergency Purchases

Emergency purchases as defined by Texas Education Code 44.031(h) must be approved by the Chancellor or Purchasing & Contract Administration prior to award and processed to ensure all requirements are met. All such purchases shall be presented to the Board of Trustees for ratification.

– State and Cooperative Purchases

The Board authorizes the Chancellor or Purchasing & Contract Administration to approve state and cooperative contract purchases. Purchasing & Contract Administration shall report each such purchase of \$100,000 or more to the Board on a monthly basis.

– Verifying Purchases

The Purchasing & Contract Administration shall establish procedures regarding the manner of verifying the quality, quantity, and physical condition of the materials received so that approval for payment may be established.

– Detailed Purchasing Procedures

The Purchasing & Contract Administration shall supplement this policy with detailed purchasing procedures and instructions.

– Small, Minority, Women, and/or Veteran – Owned Business Enterprises Program (SMWVBE)

It is the policy of Alamo Colleges to encourage the use of Small, Minority, Women, and/or Veteran-Owned Business Enterprises as herein below defined to assist in the implementation of this policy through race, ethnicity, and gender-neutral means. The purpose of this program is to



ensure that SMWVBE's are provided the maximum practicable opportunity to participate in all purchasing and contracting opportunities.

“SMWVBE” means a company with a certification designation from an authorized certification agency as a small, minority or a woman group certification, such as a Historically Underutilized Business (HUB), or Minority Business Enterprise (MBE), or Women Business Enterprise (WBE), Small Business Enterprise (SBE), and/or Veteran Business Enterprise (VBE).

The Vice Chancellor for Finance and Administration will establish the Alamo Colleges Aspirational Goal for the SMWVBE Program. The primary means for achieving the Aspirational Goal, if any, will be through race- and gender-neutral principles.

The SMWVBE Aspirational Goal will be reviewed annually by the SMWVBE Program Office. Any recommendations for adjustment will be submitted to the Vice Chancellor for Finance and Administration approval. Progress towards the Aspirational Goal will be reported annually to the Board of Trustees.

In addition, Alamo Colleges considers entering into a contract for the purchase of goods, services, construction services, or professional services with an expected value of \$50,000 or more shall, before soliciting bids, proposals, offers, or other applicable expressions of interest for the contract, determine whether there will be subcontracting opportunities under the contract. If the SMWVBE Program Office determines that there is that probability, the Purchasing & Contract Administration Department will incorporate the SMWVBE Subcontracting Plan requirements and evaluation criteria into the solicitation for bid, proposal, offer, or other applicable expression of interest.

**C.1.7 (Policy) Investments**

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 9-15-09

Last Board Action: 10-22-19

– 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
- Other 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, security type, and issuer and providing for investments in authorized pooled and mutual funds.
5. Attain a market yield consistent with safety and liquidity considerations.

– Management of Funds**Delegation of Authority**

The Board retains ultimate responsibility as fiduciaries of the assets of the College District. The Associate Vice Chancellor of Finance and Fiscal Services is designated as the investment officer



of the College District by Board authority delegated through the Chancellor. In the absence of the Associate Vice Chancellor of Finance and Fiscal Services, the Vice Chancellor for Finance and Administration is deemed to be the investment officer. The investment officer shall be responsible for the investment of funds consistent with the investment policy adopted by the Board. The Associate Vice Chancellor of Finance and Fiscal Services may delegate management responsibility for daily investment transactions to the Controller or Treasurer. [Texas Government Code Section 2256.005(f)]

External Advisory Services

The Board may contract with advisory firm registered under the Investment Advisors Act of 1940 (15 U.S.C. Section 80-b1 et seq.) and the State of Texas to provide for the nondiscretionary investment and management of its public funds under its control. The contracted period will be for a maximum of two years, and a renewal or extension of the contract must be made by the Board by resolution.

The firm must disclose any significant litigation relating to the firm's integrity or abilities.

Subject to the provisions of the professional services contract, advisory firms can be terminated by the Board at any time. [Texas Government Code Section 2256.003(b)]

– Standards of Care

Standards of Care

All investments will be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of his/her own affairs, not for speculation. [Texas Government Code Section 2256.006(a)] In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination will be made taking into consideration: (1) the investment of all funds over which the officer had responsibility, rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this investment policy. [Texas Government Code Section 2256.006 (b)] A College District investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the College District will file a statement disclosing that personal business interest. An investment officer who is related as determined by Texas Government Code Chapter 573, to an individual seeking to sell an investment to the College District will file a statement disclosing that relationship with the Board and with the Texas Ethics Commission. [Texas Government Code Section 2256.005]

Training

Board members and investment officers will attend at least one training session relating to the person's responsibilities conducted by the Texas Higher Education Coordinating Board within six months after taking office or assuming duties. Training shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio and compliance with the Public Funds Investment Act. All investment officers will attend a minimum of five hours of training at least once every state biennium from a recognized and independent source, as approved by the Board of Trustees. The list of approved training sources is listed in Appendix 1. [Texas Government Code Section 2256.007]



Internal Controls

Internal controls will be established by the investment officer to prevent the loss of public funds through collusion. There will be a division of responsibilities between the Associate Vice Chancellor of Finance and Fiscal Services, the Controller and the Treasurer for internal control purposes.

The internal control procedures will address the following points:

- Avoidance of collusion
- Separation of trading authority from personnel responsible for maintaining the accounting records
- Custodial safekeeping
- Written confirmation of transactions

Roles and responsibilities of the participants in the investment process of the College District are outlined in Appendix 2. The investment officer will establish a process for a compliance audit at least once every two years by the College District's internal auditor or by a private auditor, the results of which are reported to the state auditor no later than January of each even-numbered year. [Texas Government Code Section 2256.005 (n)] Quarterly reports will be reviewed at least annually by an independent auditor reporting to the Board of Trustees. This will be done as part of the annual external audit process. [Texas Government Code Section 2256.023 (d)]

– Investment Strategies

The Board will adopt a separate written investment strategy for each type of account under its control, describing the investment objectives of each. [Texas Government Code Section 2256.005(d)]

Operating Funds

The objective of these funds is to maintain adequate liquidity to meet cash needs. All security types listed in the "Authorized Investments-Operating Funds" section of this policy are considered suitable investments for the investment of Operating funds. Safety of principal and availability of adequate liquidity take priority over yield. The College District will diversify assets by security type, issuer and maturity date through separately purchased investments, through investments in approved pools or a combination of both in order to minimize overall risk and capture additional yield through maturity extension, as determined by cash flow needs.

The investment strategy for the District's Operating funds shall be accomplished by purchasing high quality, short- to medium-term securities. It is expected that a portion of the portfolio will be invested in readily available, liquid funds such as Local Government Investment Pools, money market funds or overnight repurchase agreements. The dollar weighted average maturity for operating funds shall be two years or less. (Investment in the liquidity alternative is assumed to have maturity of one day for calculation purposes). Callable securities may be purchased in this fund group when there is a yield advantage over non-callable treasury securities of comparable duration based on both the call date and the stated final maturity date. The stated final maturity for an individual security can be up to five years from the date of purchase. It is anticipated that the portfolio will have an overall yield higher than the liquidity product utilized; this liquidity alternative will be used as a benchmark for performance.



Debt Service Funds

Investments in debt service funds are governed by the bond covenants, and investment strategies for debt service funds shall assure investment liquidity adequate to cover the debt service obligation on the required payment date. Securities are purchased to meet specific bond payment dates. All security types as authorized for Operating funds within this policy are considered suitable investments for the investment of Debt Service funds. Safety of principal shall take priority over yield. Adequate liquidity is required only to fund each debt service payment. The College District will seek diversification by security type, and issuer in order to minimize overall risk. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date. The weighted average maturity of the Debt Service Fund will be commensurate with bond covenants.

Debt Service Reserve Funds

Investment of debt reserve funds is governed by the bond covenants. Generally, all security types authorized for Operating funds within this policy are considered suitable investments for the investment of Debt Service Reserve funds. Safety of principal shall take priority over yield. There is no need to maintain cash liquidity in a Reserve fund. The College District shall seek diversification by security type and issuer name in order to minimize overall risk.

Investment strategies for debt service reserve funds shall generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Except as may be required by the bond minute order specific to an individual issue, securities should be of high quality, with short- to intermediate-term maturities. Stated final maturity of any individual security in the debt service reserve fund shall not exceed the final installment payment date of the debt issue. The weighted average maturity of the Debt Service Reserve Funds will be commensurate with bond covenants.

Construction Funds and Unexpended Plant Funds

Investment strategies for construction funds and unexpended plant funds must assure that anticipated cash flows are matched with adequate investment liquidity. All security types authorized for Operating funds within this policy are considered suitable investments for the investment of Construction Funds and Unexpended Plant Funds, but if the funds are proceeds from bond issuances, the covenants from the issue govern the investment activity. Safety of principal shall take priority over yield. Care shall be taken to provide adequate liquidity to fund forecasted expenditures. The College District will seek diversification by security type and issuer when purchasing individual securities, but may invest all of the proceeds of a single bond issue into a single investment if that investment type allows for cash withdrawals on demand. These portfolios should include an adequate level of investment in highly liquid securities or investment in public funds investment pools which function as a money market mutual fund to allow for flexibility to meet unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. The weighted average maturity of these funds will be commensurate with the timing of the construction project

Other Funds

From time to time, funds are received that are identified for specific use. The investment objective of these funds is to maintain adequate liquidity to meet cash needs. All security types listed in the "Authorized Investments-Operating Funds" section of this policy are considered suitable investments for the investment of Operating funds. Safety of principal and availability of adequate liquidity take priority over yield.



– Authorized Investments

Operating Funds

Only the following securities are authorized investments under this policy. All investments are referenced and authorized under the Texas Government Code (PFI) Sections 2256.009-2256.016 and Sections 2256-019 – 2256.0201

- Obligations of the United States, including letters of credit, or its agencies and instrumentalities;
- Direct obligations of the State of Texas or its agencies and instrumentalities;
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities including any security type insured by the Federal Deposit Insurance Corporation (FDIC);
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
- FDIC-insured Certificates of Deposit and Share Certificates issued by a depository institution that has its main office or a branch office in Texas or through a broker that has its main office or a branch office in Texas and is included on the authorized broker list. These may be purchased without limit from a domestic bank if the amount is insured by the FDIC or is fully collateralized by the authorized investments in this section with a market value of at least 100% of the amount;
- Collateralized Repurchase Agreements. Execution of a Master Repurchase Agreement, approved by the Legal Department, is required prior to the purchase of this investment. Investments must have a defined termination date and be secured by a combination of cash and obligations as described by Section 2256.009(a) (1) of the Texas Government Code. The securities being purchased to be pledged to the College District, held in the College District's name and deposited at the time the investment is made; and, is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in the State of Texas; The term of any single repurchase agreement may be made coterminous with the need to expend bond proceeds, provided the purchase agreement allows for multiple draws at the College District's discretion and the maturity date does not exceed the expected final expenditure date.;
- Bankers' Acceptances. Investment must have a 270 day or less stated maturity from date of issuance and be liquidated in full by stated maturity, be acceptable as collateral for borrowing by a federal reserve bank, and be accepted by a bank rated at least A-1 and P-1 or equivalent by a Nationally Recognized Statistical Rating Organization ("NRSRO");
- Commercial Paper. Commercial paper must have a stated maturity of 270 days or less, and be rated at least A-1 or P-1 or equivalent, either by two NRSROs, or by a single NRSRO if it is also fully secured by an irrevocable letter of credit issued by a domestic bank. Both taxable and municipal commercial paper are authorized;
- No-Load Money Market Mutual Fund. Fund must be regulated by the Securities and Exchange Commission (SEC"); have a dollar-weighted average stated maturity of 60 days or less; and include in its investment objectives the maintenance of a stable net asset value of \$1 for each share. Such investments may not exceed, in the aggregate, more than 15



percent of the College District's monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, and the investment in any single mutual fund may not exceed 10 percent of the total assets of the Mutual Fund;

- No-Load Mutual Fund. Fund must be registered with the SEC; have an average weighted maturity of less than two years; be invested exclusively in obligations approved by this policy; be continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and conform to the requirements set forth in Section 2256.016 of the Texas Government Code relating to the eligibility of investment pools to receive and invest funds of investing entities. The investment in any single mutual fund may not exceed 10 percent of the total assets owned or controlled by the College District, including bond proceeds and reserves and other funds held for debt service;
- Public Fund Investment Pools. Public funds investment pools must be specifically authorized by the Board through resolution, and are subject to the limitations of PFIA Section 2256.016;

Interest bearing bank savings deposits issued by state and national banks or savings bank or a state or federal credit union (having their main or branch office in Texas) that are guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund (or their successor organizations). Also included are collateralized interest bearing savings deposit that have secured the uninsured portion of deposits with obligations of the U.S. Treasury and/or Federal agencies and instrumentalities. Bank Sweep Accounts. Investments in bank sweep accounts are permitted provided they offer daily liquidity and invested in compliance with this Policy.

Debt Service/Reserve/Construction Funds

In addition to the authorized investments above, bonds proceeds may be invested in the following [Texas Government Code Section 2256.011 and 015]:

- Guaranteed Investment Contracts ("GICs") having a defined termination date corresponding to the expected final draw date on the projected construction schedule, secured by U.S. Government direct or agency obligations.
- Flexible Repurchase Agreement ("Flex Repo") with a defined termination date of and corresponding to the expected final draw date on the projected construction schedule secured by U.S. Government direct or agency obligations at a minimum of 102% of outstanding principal balance plus accrued interest.

Other Funds

All funds authorized for Operating Funds are also authorized for Other Funds.

- Financial Institutions and Broker/Dealers

Purchase and sale of investment securities, other than the initial issue purchases, shall be conducted through seeking competitive bids and offers from three or more broker/dealers for each security or a security comparable as to maturity and credit quality, whenever possible (excluding transactions with money market mutual funds and public funds investment pools, which are deemed to be made at prevailing market rates).

The Board must adopt and annually review a list of qualified dealer/brokers authorized to engage in investment transactions with the College District. [Texas Government Code Section 2256.025] A written copy of this investment policy shall be presented to any business



organization defined as an investment pool or investment management firm under contract to manage the College District's portfolio with discretionary authority. [Texas Government Code Section 2256.005(k). A Qualified representative [Texas Government Code Section 2256.002(10)] of the business organization must execute a written instrument substantially to the effect that the registered principal has received and thoroughly reviewed the investment policy of the College District and acknowledged that the organization has implemented procedures and controls in an effort to preclude transactions that are not authorized by this policy. [Texas Government Code Section 2256.005(k)] Form C.1.7.F Texas Public Funds Investment Act Certification by Dealer may be used to satisfy this requirement.

– Safekeeping and Custody

Securities will be held by a third party custodian designated by the Board and held in the College District's name as evidence by safekeeping records of the institutions with which the securities are deposited. All transactions, except those with an investment pool or mutual fund, will be settled on a delivery versus payment method. [Texas Government Code Section 2256.005(b)(4) (e)]

– Collateralization

The College District shall require full collateralization of funds on deposit with the College District's depository bank, other than investments, in accordance with the Texas Government Code, Chapter 2257. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be at least 100% percent of market value of principal and accrued interest on the deposits or investments, less any amount insured by the FDIC. Collateral should be repriced daily. This collateral will be held by a third party and not be subject to any security interest, lien or right of set-off by the third party. Bank deposits and repurchase agreements often require collateral substitution. If the District has a contractual agreement with an independent third-party custodian, this custody agent shall permit collateral substitution provided that the total value of the new securities maintains a market value equal to or greater than the required collateral level. Collateral used to secure direct bank deposits shall be monitored no less than monthly. [Texas Government Code Sections 2257.021, 022,023]

– Other

Monitoring Market Prices

The market value of the portfolio will be obtained monthly from the investment advisor, or the custodian bank, as appropriate. Market value of pooled or mutual funds will be obtained from published sources, such as their websites.

Credit Downgrades

Procedures shall be maintained by the investment officer to monitor rating changes in investments (reference Appendix 2 Roles and Responsibilities). [Texas Government Code Section 2256.005(b)4(f)]. It is not a requirement to liquidate an investment that was an authorized investment at the time of purchase [Texas Government Code Section 2256.017]; however the investment must be evaluated by the investment officer to determine if it is prudent to liquidate.



Investments that are downgraded to less than the required minimum credit rating should be liquidated in a prudent manner. [Texas Government Code Section 2256.021]

Securities Lending

A securities lending program is authorized if it meets the conditions provided by the Texas Government Code Section and is separately approved by the Board of Trustees. [Texas Government Code Section 2256.0115]

– Reporting

An investment report will be prepared on a quarterly basis by the investment officers(s) and the investment advisor and submitted to the Board. The report must state that it was generated in compliance with the Investment Policy and PFIA, be signed by the investment officers and will minimally include the following:

For separate investments: detailed investment position including type of asset, book and market value, maturity and accrued interest

For each pooled fund group or mutual fund: name of pooled fund, ending book and market value, and accrued interest

For all investments: dollar-weighted average maturity [Texas Government Code Section 2256.023]

Additionally, if an investment advisor is used, a report will be submitted at least quarterly by the investment advisor detailing the market value of the investments, utilizing a named, commonly accepted pricing source, and the performance of the investments. The pricing of mutual funds and pooled funds will be obtained directly from those institutions.

– Policy Review

This policy and strategies will be reviewed not less than annually by the Associate Vice Chancellor of Finance and Fiscal Services, the Audit, Budget, and Finance Committee, and the Policy and Long Range Planning Committee, and the Board. The Board will adopt a written statement stating that it has reviewed the policy and strategies, and the written statement so adopted will record any changes made to either the policy or strategies. [Texas Government Code Section 2256.005(e)]

A copy of this approved statement will be posted on the College District's website, provided to all investment dealers and investment managers doing business with the College District, and also shall be provided to other interested parties on request. Confirmation of receipt and review of this policy by persons employed by an organization providing investment services to the College District and who deal directly with College District accounts shall be received by the College District prior to the institution of such services. [Texas Government Code Section 2256.005(k)]

Sources:



Public Funds Investment Act, Texas Government Code Chapter 2256

Public Funds Collateral Act, Texas Government Code Chapter 2257

Form C.1.7.F Texas Public Funds Investment Act Certification by Dealer

Legal Reference - TACC Policy Reference Manual CAK (LEGAL) Appropriations and Revenue
Sources: Investments Appendix 1

List of approved training sources: [Texas Government Code Section 2256.007]

- Texas Higher Education Coordinating Board
- Government Treasurers' Organization of Texas
- Government Finance Officers Association of Texas
- Alamo Area Council of Governments
- University of North Texas Center for Public Management
- Texas Association of Community College Business Officers
- Texas Municipal League
- The PFM Group
- Virtual Learning Concepts
- Texas State University
- Association for Financial Professionals
- TexPool Academy (provided by Federated Investors)



Appendix 2 (Procedures) Roles and Responsibilities

Responsibility	Board of Trustees	External Investment Advisor	Investment Officers		
			Treasurer	Vice Chancellor, Associate Vice Chancellor, Comptroller	General Accounting
Investment Policy	Annual review and approval	Acknowledges receipt of Investment Policy. Reviews to ensure compliance with PFIA and any legislative changes.	Prepares Policy for annual review by District Compliance and Legal and subsequent approval by Board of Trustees. Documents changes.	Review	
Compliance		Acknowledges receipt of Investment Policy. Reviews to ensure compliance with PFIA and changes. Ensures investment recommendations are approved per Policy.	Assures Investment Policy is in compliance with PFIA; manages investment activity in keeping with Investment Policy.		
Trading		Recommends trades, obtains competitive bids; executes trades based on direction from Alamo Investment Officers, prepares and forwards trade tickets. Retains duplicate copies of trade tickets and support documents.	Supplies cash flow information and investment parameters for recommendations from Advisor. Reviews trade options; authorizes trades and signs trade ticket.		
Review of Investment Activity			Prepares Investment Committee quarterly review of activity and other relevant information. Delivers semi-annual report for Board of Trustees.	Participates in quarterly Investment Committee meeting for review	
Quarterly Investment Report (PFIA required) and other external reporting (CARAT, SAO)	Quarterly approval for PFIA report.		Responsible for preparing and submitting all required reporting and posting necessary information to Alamo Colleges website.	Reviews PFIA report	
Transactional Reporting		Prepares monthly reports of investment activity, holdings, book value adjustments, accrued income on each investment portfolio.	Reviews and compares balances and activity to internal records.		
Monitoring Ratings Changes		Provides information on changes in investment ratings and credit support. Supplies quarterly report of ratings on investment holdings.	Monitors and maintains current record of borrowers' ratings and support. Determines disposition of investments held due to ratings changes. Informs other Investment Officers with significant changes.		
Accounting			Prepares journal entries for all investment activity, interest income. Internal reconciliation of investment balances and interest income. Journal entries are supported by trade tickets and safekeeping receipts (if a purchase) and evidence of bank account activity. Prepares all footnotes and schedules in CAFR relating to investments.		Reviews and approves Journal Entries. Enters into General Ledger. Reconciles investment accounts.
Safekeeping			Enters all trades into bank safekeeping system- monitors delivery versus payment for securities purchased/sold and credit received for maturing investments and coupon payments.		
Collateral		Reviews collateral upon request.	Orders and monitors required collateral for depository funds in excess of FDIC insured amounts.		
Training	Attend training within six months of taking office.		Minimum 10 hours (is in excess of PFIA requirement) approved training each 2 years.	Minimum 5 hours approved training each 2 years.	



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: 2-24-14

– 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 shall 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.

– Naming Facilities

The ultimate authority for naming College District property rests with the College District Board of Trustees. The Chancellor or designee shall establish procedures for introducing naming opportunities for consideration by the College District Board of Trustees, the Chancellor or designee, and the Alamo Colleges Foundation Board of Directors.

– Criteria for Naming Facilities

The naming of College District property as defined in C.2.3.3 shall be based on the consideration of funds or other resources generated for the benefit of the College District as agreed to by the donors, the College District Board of Trustees, the Chancellor or designee, and the Alamo Colleges Foundation Board of Directors.



The Board may waive the application of this criterion when a naming opportunity is so significant that a donation of funds or other resources is unnecessary. The Board shall base this determination solely on the applicability of one or more of the following criteria:

1. Outstanding academic and/or professional service to the College District;
2. Outstanding volunteer service that has significantly contributed to the advancement of the College District; or
3. A significant historical association between the property to be named and the person, persons, or organization for whom that property would be named.

Nothing in this policy or related procedures shall prevent the College Presidents, the Chancellor, members of the Board of Trustees, the Board of Trustees as a whole, or the Alamo Colleges Foundation Board of Directors as a whole from initiating action for the naming of any College District property.

– Authority and Recommendations

The College District Board of Trustees (Board) is the only entity with the authority to approve the naming of any College District property, and reserves the right to accept or reject naming proposals submitted through the Chancellor.

Further, the Board may set aside certain streets, buildings and places, both inside and outside of buildings, at each college of the College District for its own naming decisions. The Board may assign these places as either fundable or non-fundable as it so determines, and may add to these places from time to time as it may choose.

The remaining places shall be recommended to the Board for naming from time to time by the Chancellor, with or without recommendations from the public or college community, and may require an investment from the individual, group of individuals, or organization wishing to secure the name of the place, per the contribution value schedule approved by the Board. Such investment shall be secured with the Alamo Colleges Foundation for the benefit of students, faculty and programs of the College District.

– Facilities Planning

The College District shall operate a continuing Capital Improvement Program based on College District needs, taking into account enrollment, operations, and acquisition of property. Facilities planning shall be inclusive of program needs and facilities standards in a manner consistent with the master plan. The master plan shall be continually reviewed and shall be revised based on College District needs or at least every five years.

– Construction Management

The College District shall establish standards for all College District facilities, in accordance with federal, state, and local law and regulations. No construction, with the exception of routine maintenance, shall be initiated without Board approval.

All construction delivery methods shall be selected and conducted pursuant to relevant law.



- Project Administration

All construction projects shall be administered by the Chancellor or designee.

- Change Orders

Change orders of \$50,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval.

If less than \$50,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded.

Additionally, a change order or aggregate total of change orders that would put it beyond the contract amount plus contingency, shall be submitted to the full Board for approval.

- Environmental Protection

The College District fully supports national and state objectives to preserve, protect, and enhance the environment.

To assist in achieving these ends, the Chancellor and the college Presidents shall develop programs that implement the environmental principles set forth in C.2.3.2.



C.3.1 (Policy) Debt Management

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 5-17-11

Last Board Action: 5-21-19

– 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 (AVC), or Treasurer

– Objectives

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

- Minimize or avoid year-to-year fluctuations in the tax rate
- 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

– Available Borrowing Methods

General Obligation Bonds - These bonds are issued for the acquisition of land, building construction costs, and the furnishing and equipping of buildings. The College District secures these bonds through levying, assessing and collecting ad valorem taxes sufficient to pay the principal and interest when due provided that the annual bond tax rate will never exceed the State statutory limit or the limits established by the College District’s qualified voters. The College District’s statutory maximum tax rate is established pursuant to Section 130.122, as



amended, Texas Education Code at \$1.00 per \$100 of taxable assessed value (of which a maximum of \$0.50 may be utilized for debt service purposes). However, the College District's qualified voters limited the total tax rates - maintenance and operations ("M&O") and debt service- to a combined amount not to exceed \$0.25 per \$100 of taxable assessed value at an election held on September 30, 1952. These bonds require voter authorization.

Maintenance Tax Notes - The College District may issue notes that are primarily payable by the College District's maintenance and operations tax, but may be paid from any available funds to secure these notes. Repayment may be made through either ad-valorem tax revenues or non-tax revenues. This debt will be used for furnishing and equipping existing buildings, and for making renovations and repairs at existing facilities. These notes do not require voter authorization.

Revenue Bonds - The College District may issue revenue bonds for the acquisition of land, buildings, building construction costs, and the furnishing and equipping of buildings. These bonds are payable from and are secured by pledged revenues, such as tuition and other fees, generally a reserve fund, or other resources. Voter approval is not required. Debt service coverage ratios or other bond provisions contained in existing bond covenants must be considered when issuing new revenue debt.

Lease Revenue Bonds - Under Chapter 303 of the Texas Local Government Code, the College District is authorized to establish a Public Finance Corporation ("PFC"). This corporation has the authority to issue bonds to construct facilities for the College District without an election. The College District would lease these facilities from the PFC to pay the debt service. These bonds are payable based upon an annual appropriation from lawfully available funds, including from M&O tax revenues. The funds may be used for construction, furnishing, and equipping the facilities. Public notice must be given prior to sale, which permits a petition process to require an election.

Refunding Bonds- All or any part of the College District's outstanding bond issues may be refunded or refinanced.

Other- From time to time, other financing options may be considered, including Contract Revenue Bonds- Capital improvements may be financed through Contract Revenue Bonds, which requires the District to enter into a contract with a third party entity. They are payable from either taxes, revenues, or both. Voter approval is not generally required

Taxable Debt- When market conditions are favorable, taxable debt may be used for all or part of a debt issue and to comply with limitations imposed by the Internal Revenue Code of 1986, as amended (the "Code"). Taxable debt may also be issued for refunding if favorable savings will be achieved and the refunded tax-exempt issue cannot be advance refunded per the Code.

Private Placements- Private placements are sold directly to investors. They can be short or medium term, fixed or floating rate, and the term will match the useful life of the financed assets. Private placements may be used for financing specific assets or programs when it provides more advantageous terms than the capital markets, has a favorable structure, and financing is needed more quickly than what may be obtained through a public offering.



– Alternative Structures

The College District will not use alternative methods of financial management products such as interest rate swaps, derivative products, etc. in connection with any outstanding and newly issued bonds without the express authorization from the Board of Trustees.

– Debt Management Plan

Annually, a Debt Management Plan (the “Plan”) will be presented to the Board of Trustees by the Vice Chancellor of Finance and Administration or the Associate Vice Chancellor of Finance and Fiscal Services. Developed in conjunction with the College District’s Financial Advisor, this Plan will include information on the current debt outstanding; any previously approved but not settled financing activities, and borrowing capacity. It will include anticipated financings needs related to the Capital Improvement Program (“CIP”) or other funding needs. When the CIP requires a debt issuance for which a market opportunity is realized, a Parameter Order with reference to a specific debt issuance will be submitted for approval, allowing the President-Board of Trustees, the Secretary- Board of Trustees, Chancellor, or Vice Chancellor for Finance and Administration to commit to certain financing decisions. The Parameter Order allows the execution of a pricing certificate evidencing final sale terms of a debt financing. The Parameter Order provides flexibility for the College District’s Administration to react when market conditions warrant. Parameter orders will be limited as to size and scope to comply with State law and per direction by the Board of Trustees.

– Conditions for New Money Debt Issuance

The timing of borrowing will be structured to meet the needs of the District and to minimize the effect of negative arbitrage. When the investment earnings on borrowed proceeds are below the cost of borrowing, borrowed capital may have to be increased to provide sufficient funds to pay project expenses. Since this practice increases the cost and limits the productivity of borrowed capital, the College District will seek to minimize negative arbitrage where practical. Any external borrowing will be coordinated to the extent possible so that multiple project needs can be accommodated in a single borrowing. Under a Parameter Order for a specific new money debt, the President- Board of Trustees, Secretary- Board of Trustees, Chancellor, or Vice Chancellor for Finance and Administration may proceed with a new money debt issuance if the appropriate conditions are met as set forth in the Parameter Order.

– Conditions for Debt Refunding

Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered based on economic benefit, or as needed to alter covenants, restructure debt, or stabilize the tax rate. Current refunding require at least a 3% net present value as a percentage of the par amount of the refunded bonds to be considered. Advance refunding transactions, when available, should be considered when the net present value savings as a percentage of the par amount of the refunded bonds is at least 5%, with a minimal amount of negative arbitrage in the refunding escrow.

Other factors should be considered, such as reinvestment rates and impact on the structure of the escrow. The threshold rates may be disregarded under a refunding done solely for business



reasons, such as for restructuring purposes. As provided in the Code, an issue may be advanced refunded only once on a tax exempt basis. The term of the refunding funds should not exceed the term of the bonds being refunded unless the debt is being restructured. Under a Parameter Order for a refunding bond, the President- Board of Trustees, Secretary- Board of Trustees, Chancellor or Vice President for Finance and Administration may proceed with a debt refunding if the appropriate conditions are met as set forth in the Parameter Order.

– Conditions for Debt Defeasance

Debt defeasance with funds on hand will be undertaken only after careful consideration of the District's cash flow. This may be considered as part of an overall plan to manage the District's tax rate.

– Parameters for Debt Issuance

The term of debt will typically be for 20 years or less and will not generally exceed 30 years. Debt will be issued on a fixed or variable rate basis. The College District will normally seek to avoid the use of capitalized interest. In general, debt should be issued with the earliest optional redemption date that is determined to be cost-effective. Typically, debt with a final maturity beyond ten years will be structured with an optional redemption in ten years at par. Debt may be structured with serial or term bonds or any combination thereof

– Selection of Consultants

The College District will select its financial advisor, investment banking firms, disclosure and arbitrage rebate compliance specialists through the issuance of Request for Qualifications (RFQ). It is preferable that the services for disclosure and arbitrage rebate compliance be within the scope of the financial advisor. Bond counsel will be selected pursuant to a Request for Qualifications process as set forth in Section 1201. 027, Texas Government Code. Investment banking firms will be retained in an "underwriting pool" for a period of five years (one year plus four annual renewals) prior to a new RFQ being issued. The underwriting syndicate for each open market bond issuance will be chosen from this pool. The selection of the Senior Manager and each syndicate member will be based upon:

- Initiation and implementation of innovative financing ideas and structures
- The expertise of bankers and underwriters required for the transaction
- The underwriting capabilities as determined by excess net capital and distribution networks relative to the size of the transaction
- Performance of each syndicate member in past transactions

Each syndicate will be balanced by capitalization. The number of firms in the syndicate will be based on the size of the issue.



– Compliance Reporting/Procedures

Continuing Disclosure - The College District will comply with SEC Rule 152-12 by filing directly or through a third party dissemination agent with the Municipal Securities Rulemaking Board (MSRB) using its Electronic Municipal Market Access system (EMMA) annual financial statements and certain required financial and operating data.

Arbitrage Rebate Compliance - Adequate recordkeeping will be maintained to meet arbitrage rebate compliance requirements. This includes careful tracking of investment earnings on debt proceeds and remitting any rebatable earnings to the federal government in a timely manner. An outside compliance specialist will be retained to calculate rebate payments and ensure that the College District maintains compliance with arbitrage rules. Post issuance Procedures are outlined in C.3.1.1 and C.3.1.2.

– Rating Agencies

The Associate Vice Chancellor of Finance and Fiscal Services is responsible for maintaining the primary relationship and communicating with the national rating agencies. This communications effort includes providing periodic updates on the College District's general financial condition along with coordinating meetings and presentations in conjunction with debt issuances. The College District will request a rating from at least two major rating agencies prior to the issuance of open market transactions.

– Investment of Bond Proceeds

Investment of debt proceeds will comply with the Board of Trustees approved Investment Policy, State laws, and, as appropriate, the Code.

– Policy Review

This Policy will be reviewed annually by the Board of Trustees as part of the Debt Management Plan and updated as needed.



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
- Advising & 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
- Bookstore



Tuition and Fee History

10 YEAR TUITION AND FEE SCHEDULE SUMMARY By Fall Semester

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Tuition per Sem Hour										
In District	\$53.5	\$56	\$70	\$70	\$70	\$70	\$73	\$86	\$86	\$99
Out-of-Dist	\$107	\$112	\$185	\$185	\$185	\$185	\$194	\$202	\$202	\$215
Non-Resident	\$214	\$224	\$358	\$358	\$358	\$358	\$376	\$453	\$453	\$466
General Fee										
In District										
1 - 6 HRS	\$122	\$130								
7+ HRS	\$127	\$135								
Out-of-District										
1 - 6 HRS	\$122	\$130								
7+ HRS	\$127	\$135								
Non-Resident										
1 - 6 HRS	\$122	\$130								
7+ HRS	\$127	\$135								
Registration Fee										
Student Insurance										
Library Upgrade Fee										
Campus Access Fee								\$25	\$25	\$25
Student Activity Fee *								\$1	\$3	\$3
International Edu Fee								\$1	\$1	\$1

* 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.

2016 - Tuition and Fees schedule effective Spring 2016 based on the Board approval on October 27, 2015

2018 - Tuition and Fees schedule effective Spring 2019 based on the Board approval on July 2018

2020 - Tuition and Fees schedule effective Fall 2019 based on the Board approval on March 2019

Summer Momentum Plan:

2 year completion: Up to 6 credit hours in Summer FREE, if earned 24 SCH combined Fall and Spring

3 year completion: 3 credit hours in Summer FREE, if earned 18 SCH combined Fall and Spring



FY20 Budget-Related Board Minute Orders/Approved Minutes

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

Board Minute Order Index

Tuition and Fees Schedule for Fiscal Year 2019 – 2020 (Fall 2019) 138

Debt Management Plan for Fiscal Year 2019 – 2020 143

Fiscal Year 2019 – 2020 Operating Budget..... 144

Fiscal year 2019 – 2020 All Funds Budget 147

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Fiscal Year 2019 – 2020 Living Wage Increase..... 156

Fiscal Year 2019 – 2020 Faculty Lab Loading 158



Discussion and Possible Action on Tuition Schedule for Fiscal Year 2019-2020

Presented to the Board Acting as Committee of the Whole on March 5, 2019 and now presented to the Board for approval on March 19, 2019.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves the attached Tuition and Fee Schedule for Fiscal Year 2019-2020."

PURPOSE

The purpose of this action is to obtain approval for the Alamo Colleges District's FY 2019-2020 Tuition and Fee Schedule for San Antonio College, St. Philip's College, Northeast Lakeview College, Northwest Vista College and Palo Alto College.

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:

- Mortuary Science Special Program Tuition has been added to supplement the cost of materials and supplies AND the exam and practice exam fees, which are now paid for by Alamo Colleges District - San Antonio College, not the student.
- New Online eRate Tuition Rate: For students taking courses in a 100% online program offering (no classes on-campus), Out-of-District students will be charged \$170 per semester credit hour. In-District and Non-Texas Residents rates will be the same as non-online students at \$99 and \$466, respectively per semester credit hour. Out-of-District 100% online tuition was determined with reference to the factors required to be considered by Texas Education Code §130.0032(d) and the substantially lesser reliance on tax-supported facilities of online instruction.

IMPLICATIONS

Financial: Special Program Tuition revenues cover incremental costs. Additional Online students to cover costs of lower out-of-district e-rate tuition.

Strategic Plan: Goal 1: Student Success and Goal 3: Performance Excellence

Human Resources: N/A

ATTACHMENTS: Tuition and Fee Schedule, Effective Fall 2019 (PDF); e-Rate presentation

Pamela K. Ansbury, CPA, M. Ed.
Associate Vice Chancellor of Finance &
Fiscal Services

Diane E. Snyder, CPA, Ph.D.
Vice Chancellor for Finance &
Administration

Dr. Mike Flores
Chancellor



ALAMO
COLLEGES
DISTRICT



ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Fall 2019
 FY 2019- 2020

In- District Per Semester Credit Hour (SCH)	Texas Residents		Non-Texas/International Non- Resident Per Semester Credit Hour (SCH)
	Out of District Per Semester Credit Hour (SCH)		
\$99	\$215		\$466

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

Tuition:

\$99 per SCH for In- District,
 \$215 per SCH for Out of District and
 \$466 per SCH for Non- Resident

Online eRate Tuition (Students taking courses in a 100% online program with no classes on-campus):

\$99 per SCH for In- District,
 \$170 per SCH for Out of District or
 \$466 per SCH for Non- Resident

Summer Momentum Plan:

2 year completion: Up to 6 credit hours in Summer FREE, if earned 24 SCH combined Fall and Spring.
 3 year completion: 3 credit hours in Summer FREE, if earned 18 SCH combined Fall and Spring.

Free hours must be taken in the Summer term immediately following the Fall and Spring terms, which qualified student for this Summer Momentum Plan.

Student Activity Fee:

Student Activity Fee, of \$3 per credit hour, will be assessed to all students.

Campus Access Fee:

\$25 per semester, with a maximum of \$50 per Academic Year, which is non-refundable.

27 Hour Rule - Special Tuition:

Students taking in excess of 27 hours of Developmental Education courses will be charged an additional rate of \$118 per hour for In-District and \$176 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.

3-Peat:

Students registering, for a course for the third time, will be charged the rate of \$384 per hour.

International Education Fee:

International Education Fee, of \$1 per semester, will be assessed to all students.



Revised

ALAMO COLLEGES DISTRICT
SCHEDULE OF REFUNDABLE FEES AND SPECIAL PROGRAM TUITION
FY 2019- 2020

Auditing Fee	\$65
Instructional Materials	\$42 to \$150 per class
Special Program Tuition	

College	Program	Program Tuition Per Semester*
PAC	Aviation Technology	\$295 to \$36,000
PAC	Veterinary Technology	\$300
PAC	Cosmetology	\$300
PAC	Oil and Gas	\$300
NVC	Personal Fitness Training	\$400 to \$600
NVC	NVC Digital Video & Cinema Production	\$60 to \$240
NVC	NVC Digital Media	\$60 to \$180
SAC	Communication Design	\$60
SAC/ SPC	SAC/ SPC Nursing – RN	\$1200
SPC	SPC Nursing – PN/LVN	\$1000
SAC	SAC Fire Science	\$1,100
SAC	SAC Mortuary Science	\$150
SPC	Vision Care Technology	\$700
SPC	Automotive Technology	\$200
SPC	Bio-medical Equipment Technology	\$150
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	\$175
SPC	Electrical	\$250
SPC	Welding	\$100 to \$300
SPC	Automotive Collision	\$230
SPC	Manufacturing Engineering Technology	\$300
SWC	Advanced Manufacturing Technology (AMT)	\$400
SPC	Health Information Technology	\$500
SPC	Histology	\$700
SPC	Medical Laboratory Technician/ Phlebotomy	\$700
SPC	Occupational Therapy Assistant	\$700
SPC	Physical Therapist Assistant	\$700
SPC	Radiography	\$250- \$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

Special program tuition is estimated based on a normal progression by a full-time student. This tuition can vary based on the chosen course schedule and length of program. The special program tuition is usually assessed courses that are required in the program or capstone course. At the completion of the program, each student will pay the same amount regardless of when required courses are taken.



No Change

ALAMO COLLEGES DISTRICT
 SCHEDULE OF CONTINUING EDUCATION TUITION AND FEES
 REFUNDABLE FEES
 FY 2019- 2020

Continuing Education:

	Tuition
Reimbursable Courses	\$2.90 - \$28/ 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 should 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 Service Program: \$1.50 - \$3.50/ Instrl. hr.



No Change

ALAMO COLLEGES DISTRICT SCHEDULE OF FEES
NON-REFUNDABLE FEES FY 2019- 2020

Examination Fees:	
Advanced Standing Examination Fee: per credit hour	\$86
G.E.D.	\$110
Re-Exam Fee (if failed)	\$20
THEA Alternative (Accuplacer & ASSET)	\$32
TSI Retest	\$12
CLEP	\$20
Correspondence Exam	\$20
Returned Check/ACH Return Fee	\$35
Library Fines:	\$0.10
Reserved Books: per day/per item (10 days max)	\$0.50
College Prep Fee: per credit hour	\$3
Installment Payment Plan	\$25
Administrative Set up Fee: per semester	
Late Fee, per each late payment	\$10
Study Abroad Administrative Fee	\$200
Foreign Student Application Fee	\$100
Diploma (Duplicate)	\$25
Transcripts (1st set free)	
Mailed	\$10
Electronic	\$5
Express	\$10 & \$35
ID Card Duplicate/Replacement	\$10
Parking Fines	
If paid within 10 days	\$16
If not paid within 10 days	\$21
If not paid within 20 days	\$27
Scobee Admission	Varies
Student Processing Fee	\$100
Transfer/Transient Evaluation	
SPC/SAC Internships- Accidental Insurance Coverage	Up to \$50

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 an addition to the required tuition, is announced at the time of the workshop.



Discussion and Possible Action on the Annual Debt Management Plan for FY 2020

Presented to the Board Acting as Committee of the Whole on May 14, 2019, and now presented to the Board for approval on May 21, 2019.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves the recommendations as presented in the FY 2020 Debt Management Plan. The Chancellor or his designee is directed to authorize the District’s outside consultants to prepare any documents that may be 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 2020.

BACKGROUND

A Debt Management plan is presented to the Board of Trustees annually for recommendations for the following fiscal year. Through active and responsible Debt Management, Alamo Colleges District:

- * Issues debt wisely to fund facilities renovations and growth.
- * Manages within existing tax rate to meet needs, if possible.
- * Ensures strong Financial Statements, resulting in superior Aaa/AAA Bond ratings.

The FY 2020 recommendations are outlined in the attached presentation.

IMPLICATIONS

Financial: Continuation of Debt Management Policy objectives; approval of FY 2020 Debt Management Plan
Strategic Plan: Performance Excellence
Human Resources: None

ATTACHMENT: FY 2020 Debt Management Plan presentation

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

Diane E. Snyder Digitally signed by Diane E. Snyder
 DN: cn=Diane E. Snyder, o=Alamo Colleges,
 ou=VCFA, email=dsnyder12@alamo.edu,
 c=US
 Date: 2019.05.10 09:10:27 -0500

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

 Dr. Mike Flores Date
 Chancellor





Discussion and Possible Action on Fiscal Year 2019-2020 Operating Budget

Presented to the Board for approval on July 13, 2019.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves a Fiscal Year 2019-2020 Educational and General (E&G) Operating Expense Budget of \$359,767,609; Auxiliary Enterprise Budget of \$2,371,194; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$16,182,347; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,508,912; and Capital Expense Budget of \$5,300,000 for Total Operating Expense Budget of \$385,181,062 based on revenues of \$385,181,062."

PURPOSE

Approval of the Fiscal Year 2019-2020 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the fall 2019 semester. In August 2019, we will submit for approval the Total Budget including: a) Operating Tax Revenue updates upon receipt of the tax rolls and b) Restricted and Plant fund budgets.

BACKGROUND

The 2019-20 fiscal year budget reflects a balanced budget with an emphasis on four key strategic area: Smart Growth, Enrollment Management and Student Success, Talent, and Innovation.

Key Assumptions for the FY20 budget include:

- Projected 2.3% growth in headcount and contact hours, resulting in an additional \$3 million in Tuition & Fee revenues
- 6% taxable assessed valuation growth (TAV) in Bexar County, resulting in an additional \$11.2 million in M&O ad valorem revenue
- The 86th Texas Legislature passed the General Appropriations Act which resulted in \$3.2 million in additional state appropriations, driven primarily by an increase in funding for student success points
- With \$18.7 million in additional revenue, expense budgets have the capacity to fund our smart growth strategies as follows:
 - \$7.5 million for Education and General (E&G) expenses in support of smart growth, primarily at the five colleges
 - \$2.0 million to re-establish the Student Success fund, focusing on Strategic Enrollment Management and increasing student persistence/completion through advocacy initiatives
 - \$9.2 million to invest in our people with a general compensation increase for all employees, a living wage adjustment, faculty-based increases for stipends in high-wage/high-demand programs and an increase in the lab loading rate, along with the fringe benefits that support our employee base
 - \$125,000 to introduce a district-wide participatory budget innovation opportunity
- Facilities' Preventative Maintenance and College Capital Budgets remain the same as prior year at \$18.5 million and \$5.3 million, respectively.



IMPLICATIONS

Financial:

Fiscal Year 2019-20 Educational and General (E&G) Operating Expense Budget of \$359,767,609, Auxiliary Enterprises of \$2,371,194, Mandatory Transfers of \$16,182,347, Natatorium Major Repair Fund Addition of \$51,000, Non-mandatory transfers of \$1,508,912 and Capital Expense Budget of \$5,300,000 based on preliminary estimates for revenues of \$385,181,062.

Strategic Plan:

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

Human Resources:

N/A

ATTACHMENTS:

Attachment I – Budget Overview

Diane E. Snyder

Digitally signed by Diane E. Snyder
DN: cn=Diane E. Snyder, o=Alamo Colleges,
ou=VCFA, email=dsnyder12@alamo.edu, c=US
Date: 2019.07.11 18:07:00 -05'00'

Pamela Ansbury, CPA, M.Ed, Date
Associate Vice Chancellor for Finance and
Fiscal Services

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

Dr. Mike Flores Date
Chancellor





ALAMO COLLEGES DISTRICT
Three Year General Operating Budget Comparison: FY18, FY19, & FY20

DESCRIPTION	FY18 APPROVED	FY19 APPROVED	FY20 PROPOSED	INC/(DEC) FY20 vs. FY19
REVENUES				
STATE APPROPRIATIONS	\$63,944,822	\$63,944,822	\$66,832,870	\$2,888,048
State Paid Benefits	\$20,461,259	\$20,002,367	\$20,388,115	\$385,748
<u>TUITION AND FEES:</u>				
Tuition	\$100,075,244	\$111,399,532	\$112,181,112	\$781,580 A)
Pledged Tuition	\$22,177,428	\$23,841,366	\$24,592,437	\$751,071 A)
Exemptions	(\$26,349,029)	(\$35,918,817)	(\$34,805,368)	\$1,113,449 A)
Fees	\$5,169,804	\$6,108,642	\$5,535,232	(\$573,410) A)
TAXES	\$156,894,170	\$164,429,800	\$175,587,193	\$11,157,393 B)
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$560,000	(\$55,000)
INVESTMENT INTEREST INCOME	\$1,000,000	\$1,700,000	\$3,500,000	\$1,800,000
OTHER INCOME	\$5,198,248	\$5,281,010	\$5,438,398	\$157,388
TOTAL EDUCATIONAL & GENERAL REVENUE	\$349,186,946	\$361,403,722	\$379,809,989	\$18,406,267
AUXILIARY ENTERPRISES	\$4,899,152	\$5,122,307	\$5,371,073	\$248,766
TOTAL GENERAL OPERATING REVENUES	\$354,086,098	\$366,526,029	\$385,181,062	\$18,655,033

FUND BALANCE COMMITMENTS:				
General Operations	\$0	(\$0)	\$0	0
TOTAL FUNDS AVAILABLE	\$354,086,098	\$366,526,029	\$385,181,062	\$18,655,033

EXPENDITURES				
<u>EDUCATIONAL AND GENERAL **:</u>				
INSTRUCTION	\$119,677,568	\$119,213,829	125,544,699	6,330,870 C)
PUBLIC SERVICE	\$1,251,872	\$1,448,070	1,524,970	76,900 C)
ACADEMIC SUPPORT	\$24,873,442	\$25,667,361	27,030,430	1,363,069 C)
STUDENT SERVICES	\$46,060,629	\$48,181,844	50,740,549	2,558,705 C)
INSTITUTIONAL SUPPORT	\$93,028,492	\$98,478,869	103,708,605	5,229,736 C)
OPERATIONS and MAINTENANCE of PLANT	\$44,444,443	\$47,446,556	49,966,213	2,519,657 C)
SCHOLARSHIPS/EXEMPTIONS	\$1,219,361	\$1,189,001	1,252,143	63,142
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$330,555,807	\$341,625,530	\$359,767,609	\$18,142,079
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>				
MANDATORY TRANSFERS FOR:	\$2,035,038	\$2,039,572	\$2,371,194	\$331,622
REV BOND DEBT SERV	\$10,459,125	\$10,459,125	\$10,459,125	\$0
TEXAS PUBLIC EDUCATIONAL GRANT	\$5,177,291	\$5,542,965	\$5,723,222	\$180,257
CAPITAL BUDGET	\$4,300,000	\$5,300,000	\$5,300,000	\$0
<u>NON-MANDATORY TRANSFERS FOR:</u>				
NON-MANDATORY TRANSFER - OTHER	\$1,507,837	\$1,507,837	\$1,508,912	\$1,075
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
TOTAL UNRESTRICTED CURRENT FUND	\$354,086,098	\$366,526,029	\$385,181,062	\$18,655,033

** FY20 proposed budget is pending final Banner load by functional category

A) Includes 2.3% smart growth

B) Increase in taxable assessed valuation of 6%

C) Includes (1) proposed compensation adjustments & related fringe benefits (2) additional funds attributed to smart growth



Discussion and Possible Action on Fiscal Year 2019 – 2020 All Funds Budget

Presented to the Board Acting as Committee of the Whole on August 13, 2019 and now presented to the Board for approval on August 20, 2019.

MINUTE ORDER

“The Board of Trustees hereby approves the Fiscal Year 2019-20 total budget with projected revenues of \$601,640,218; restricted and plant fund balance outflow of resources of \$(124,210,466); operating fund balance commitment of \$0; and expenses of \$725,850,684 (Exhibit I), and the All Funds Budget Report by Location (Exhibit III).”

PURPOSE

Approval of the fiscal year 2019 – 2020 total budget including all restricted accounts and operating budgets for Alamo Colleges District - 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 13, 2019 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. (NOTE: The commitment of fund balance for construction projects is spread over multiple years. In December, Exhibit I will be amended for adjustments to the beginning fund balance to match the audited August 31, 2019 financial statements. Exhibit II is the Operating Budget that was approved by the Board of Trustees on July 13, 2019.

IMPLICATIONS

Financial: Fiscal Year 2019-20 Total Budget: Revenues of \$601,640,218, Expenses of \$725,850,684, Restricted and Plant Fund outflow of \$(124,210,466), Operating Fund Balance transfer of \$0, resulting in a variance of \$(124,210,466) in fund balance

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 13, 2019 approved Operating Budget (Exhibit II); All Funds Budget Report by Location (Exhibit III)

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

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder
Date: 2019.08.08 15:10:20 -0500

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

Dr. Mike Flores Date
Chancellor



ALAMO
COLLEGES
DISTRICT



ALAMO COLLEGES

FY 2019 - 2020 ALL FUNDS BUDGET REPORT - PRELIM

Exhibit I

	Proposed Budget 2019 - 2020		Total
	Unrestricted	Restricted	
REVENUES			
Instruction and General	372,432,907	16,386,552	388,819,459
Public Service	1,114,817	-	1,114,817
Scholarships and Fellowships	-	59,161,386	59,161,386
Auxiliary Enterprises	9,046,072	-	9,046,072
Student Activity Fee	2,587,266	-	2,587,266
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	385,181,062	75,547,938	460,729,000
Capital Outlay	-	14,928,400	14,928,400
Renewals & Replacements	-	-	-
Building	-	58,406,348	58,406,348
Furniture & Equipment	-	-	-
Debt Services	-	67,576,470	67,576,470
Subtotal Plant Funds	-	140,911,218	140,911,218
TOTAL REVENUES	385,181,062	216,459,156	601,640,218
BEGINNING FUND BALANCES			
Instruction and General	71,927,655	1,145,982	73,073,637
Public Service	-	-	-
Scholarships and Fellowships	-	6,541,163	6,541,163
Auxiliary Enterprises	3,200,000	-	3,200,000
Student Activity Fee	1,160,695	-	1,160,695
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	76,288,350	7,687,145	83,975,495
Capital Outlay	-	90,494,777	90,494,777
Renewals & Replacements	-	-	-
Building	-	32,642,941	32,642,941
Furniture & Equipment	-	6,531,989	6,531,989
Debt Services	-	10,465,680	10,465,680
Subtotal Plant Funds	-	140,135,387	140,135,387
TOTAL BEGINNING FUND BALANCES	76,288,350	147,822,532	224,110,882
TOTAL AVAILABLE			
Instruction and General	444,360,562	17,532,534	461,893,096
Public Service	1,114,817	-	1,114,817
Scholarships and Fellowships	-	65,702,549	65,702,549
Auxiliary Enterprises	12,246,072	-	12,246,072
Student Activity Fee	3,747,961	-	3,747,961
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	461,469,412	83,235,083	544,704,495
Capital Outlay	-	105,423,177	105,423,177
Renewals & Replacements	-	-	-
Building	-	91,049,289	91,049,289
Furniture & Equipment	-	6,531,989	6,531,989
Debt Services	-	78,042,150	78,042,150
Subtotal Plant Funds	-	281,046,605	281,046,605
TOTAL AVAILABLE	461,469,412	364,281,688	825,751,100

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 2019 - 2020 ALL FUNDS BUDGET REPORT - PRELIM

Exhibit I

	Proposed Budget 2019 - 2020		Total
	Unrestricted	Restricted	
EXPENDITURES			
Instruction and General	356,896,973	16,386,552	373,283,525
Public Service	1,524,970	-	1,524,970
Scholarships and Fellowships	-	64,884,608	64,884,608
Auxiliary Enterprises	2,371,194	-	2,371,194
Student Activity Fee	2,587,266	-	2,587,266
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	363,380,403	81,271,160	444,651,563
Capital Outlay	-	109,481,577	109,481,577
Renewals & Replacements	-	-	-
Building	-	91,100,289	91,100,289
Furniture & Equipment	-	1,871,118	1,871,118
Debt Services	-	78,746,137	78,746,137
Subtotal Plant Funds	-	281,199,121	281,199,121
TOTAL EXPENDITURES	363,380,403	362,470,281	725,850,684
TRANSFERS (IN) OUT			
Instruction and General	-	-	-
Public Service	-	-	-
Scholarships and Fellowships	5,723,222	(5,723,222)	-
Auxiliary Enterprises	-	-	-
Student Activity Fee	-	-	-
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	5,723,222	(5,723,222)	-
Capital Outlay	4,058,400	(4,058,400)	-
Renewals & Replacements	-	-	-
Building	51,000	(51,000)	-
Furniture & Equipment	-	-	-
Debt Services	11,968,037	(11,968,037)	-
Subtotal Plant Funds	16,077,437	(16,077,437)	-
NET TRANSFERS	21,800,659	(21,800,659)	-
TOTAL EXPENSE AND TRANSFERS	385,181,062	340,669,622	725,850,684
ENDING FUND BALANCES			
Instruction and General	87,463,589	1,145,982	88,609,571
Public Service	(410,153)	-	(410,153)
Scholarships and Fellowships	(5,723,222)	6,541,163	817,941
Auxiliary Enterprises	9,874,878	-	9,874,878
Student Activity Fee	1,160,695	-	1,160,695
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	92,365,787	7,687,145	100,052,932
Capital Outlay	(4,058,400)	-	(4,058,400)
Renewals & Replacements	-	-	-
Building	(51,000)	-	(51,000)
Furniture & Equipment	-	4,660,871	4,660,871
Debt Services	(11,968,037)	11,264,050	(703,987)
Subtotal Plant Funds	(16,077,437)	15,924,921	(152,516)
TOTAL ENDING FUND BALANCES	76,288,350	23,612,066	99,900,416
TOTAL EXP, TRANSF & BAL	461,469,412	364,281,688	825,751,100
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES			
Change in Fund Balance	(0)	(124,210,466)	(124,210,466)



Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2019-2020

Presented to the Board Acting as Committee of the Whole August 13, 2019, and now presented with Committee-requested revisions to the Board for approval on August 20, 2019.

MINUTE ORDER

"The Board of Trustees hereby approves, orders and adopts a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation and a Debt levy tax rate of \$0.041390/\$100 of assessed valuation, for a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2019/20 which is greater than the 'Combined Effective tax rate' of \$0.144302/\$100 of assessed valuation but less than the Rollback rate of \$0.156319/\$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 District strives 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.

In accordance with the Debt Management Plan approved by the Board in May 2019, there is no recommended change to the property tax rate- the Combined rate will remain at \$0.149150/\$100 of assessed valuation. Because 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 notices and public hearings prior to final approval of the tax rate.

BACKGROUND

The Combined tax rate is unchanged at \$0.149150/\$100 of assessed valuation. 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 public notices and hearings. The recommended M&O tax rate of \$0.107760/\$100 of assessed valuation is higher than the current year calculated Effective tax rate of \$0.104195/\$100 of assessed valuation, but lower than the Rollback rate of \$0.112530/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2019-2020 debt service payments and other actions per the approved FY 2020 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the Combined Effective tax rate of \$0.144302/\$100 of assessed valuation, but lower than the Combined Rollback rate of \$0.156319/\$100 of assessed valuation. 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 District operations and fund annual payments on bond debt
 Strategic Objective: Goal III Performance Excellence
 Human Resources: N/A
 Attachments: Exhibit A: 2019 Property Tax Rates
 Exhibit B: 2019 Tax Planning Calendar (FY 20)
 Exhibit C: Draft Notice of Public Hearing on Tax Increase
 Exhibit D: Draft Notice of Tax Revenue Increase

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

Dr. Diane Snyder

Digitally signed by Dr. Diane Snyder
 Date: 2019.08.08 15:08:51 -05'00'

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

 Dr. Mike Flores Date
 Chancellor



ALAMO
 COLLEGES
 DISTRICT



2019 Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

This notice concerns the 2019 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	\$157,464,042
Last year's debt taxes	\$60,481,039
Last year's total taxes	\$217,945,081
Last year's tax base	\$146,124,760,979
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)	\$216,890,988
+ This year's adjusted tax base (after subtracting value of new property)	\$150,302,798,677
= This year's effective tax rate	\$0.144302/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

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)	\$156,608,622
+ This year's adjusted tax base	\$150,302,798,677
= This year's effective operating rate	\$0.104195/\$100
x 1.08 = this year's maximum operating rate	\$0.112530/\$100
+ This year's debt rate	\$0.043789/\$100
= This year's total rollback rate	\$0.156319/\$100

Statement of Increase/Decrease

If ALAMO COMMUNITY COLLEGE DISTRICT adopts a 2019 tax rate equal to the effective tax rate of \$0.144302 per \$100 of value, taxes would increase compared to 2018 taxes by \$4,087,522.

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
Interest & Sinking	10,466,000

Schedule B - 2019 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 Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Limited Tax Series	40,310,000	17,382,825	0	57,692,825
Maintenance Tax Notes	6,755,000	2,330,275	0	9,085,275

Total required for 2019 debt service	\$66,778,100
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2019	\$66,778,100
+ Amount added in anticipation that the unit will collect only 99.11% of its taxes in 2019	\$599,662
= Total debt levy	\$67,377,762

This notice contains a summary of actual effective and rollback tax rates' calculations.

You can inspect a copy of the full calculations at:
 The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, FCC,
 233 N. Pecos-La Trinidad, San Antonio, TX 78207
 Name of person preparing this notice: Carlos Gutierrez, PCC
 Title: Property Tax Division Director
 Date Prepared: 7/29/2019



Discussion and Possible Action on Fiscal Year 2019-2020 Salary Adjustments for Faculty, Staff and Administrators

Presented to the Board for approval on July 13, 2019.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective January 1, 2020 for full-time regular faculty, adjunct faculty and CE Instructors, full-time and part-time/temporary staff and administrators.”

PURPOSE

Compensation market adjustments are needed to maintain the College District’s ability to recruit and retain excellent employee talent in support of the Student Success mission. Additional faculty compensation is required to recruit and retain faculty for high-demand high-wage programs, beyond the proposed market adjustments. Adjustment of the stipends currently provided to BSN and MSN faculty is necessary to maintain a competitive position in the market for Registered Nurses and, extension of stipends to other high-wage high demand program faculty in healthcare, IT and manufacturing is now necessary to retain existing faculty and recruit additional faculty.

PURPOSE - MARKET ADJUSTMENTS

A market adjustment of 3% is recommended, effective January 1, 2020, for all employees. This market adjustment will allow the College District to make significant progress toward its defined competitive market position within the limits of the FY20 budget.

A market adjustment will be awarded to employees who received a Living Wage adjustment of less than 3% on September 1, 2019 in an amount that, when combined with the Living Wage adjustment, totals 3%. As in prior years, the approved adjustment percentage may not increase an employee’s compensation above the new range maximum. Employees with salaries that exceed the maximum of the new pay range will be awarded a one-time 1% adjustment beginning January 1, 2020 instead of a base rate increase. The following expenses by employee classification are projected:

Employee Classification	Market Adjustment Percent	Average Annualized Increase	Employee Count	FY20 Cost Effective 1/1/20
Full-time Regular Faculty	3.00%	\$1,890	781	\$983,833
Adjunct Faculty & CE Instructors	3.00%	\$252	2000	\$504,658
Full-Time Regular Staff:				
• Within new Pay Range	3.00%	\$1,391	1624	\$1,488,811
• Above new Range Maximum	1.00%		22	
Part-Time/Temporary Staff				
• Within new Pay Range	3.00%	\$417	697	\$193,224
• Above new Range Maximum	1.00%		0	
IT Sr. Professional/Manager				
• Within new Pay Range	3.00%	\$2,374	64	\$101,277
• Above new Range Maximum	1.00%		0	
Work Study Students	0.0%	n/a	n/a	\$0



Administrators				
<ul style="list-style-type: none"> • Within new Pay Range • Above new Range Maximum 	3.00%	\$4,155	710	\$196,656
Total Salaries		\$1,381*	3,237*	\$3,468,459
Total Benefit Expense (15.805% FT, 8.305% PT Benefit exp.)				\$495,849
Grand Total				\$3,964,308

* Excluding approximately 2,000 Adjunct/CE Instructors

The projected total market adjustment cost with benefits is \$3,967,308.

BACKGROUND – MARKET ADJUSTMENTS

On March 19, 2019 the Board of Trustees approved a Living Wage of \$15.00 for full-time employees and \$12.50 for part-time/temporary employees. Of the 588 employees who are scheduled to receive a Living Wage adjustment on September 1, 2019, 20 will be awarded an additional base salary adjustment to bring their total FY20 adjustment up to 3%.

Work Study Students will not receive market adjustments. The Work Study Student rate is already approved to increase more than 3% (39%) on September 1, 2019.

The recommended market adjustment will maintain internal equity and preserve the overall order of the College District’s compensation structure for all employee classifications.

PURPOSE – HIGH-WAGE HIGH DEMAND FACULTY STIPENDS

Provision of additional compensation to high-wage high-demand program faculty is necessary to recruit and retain faculty talent for high-wage high-demand programs.

The College District has, for many years, provided stipend compensation above and beyond the faculty salary structure to recruit and retain nursing faculty. The demand for program faculty in other high-wage high-demand professions is steadily increasing. Students, the community and employers need our colleges to grow their programs – in healthcare, manufacturing and IT. As the demand for high-wage high-demand talent and programs has grown, so has the competition for individuals in these professions who are qualified to teach. Faculty turnover in the high-wage high-demand programs is increasing as is the time to fill vacant positions. New stipends for specific high-wage high demand program faculty are recommended to support these programs.

High-Wage High-Demand Program	Faculty FTEs	Current Annual FT Stipend	Proposed Annual FT Stipend	Annualized Cost	FY20 Cost
Full Time Faculty Positions Filled & Vacant					
Nursing – BSN	27	\$5,000	\$6,000	\$27,000	\$13,500
Nursing – MSN	16	\$7,500	\$9,000	\$24,000	\$12,000
IT	30	\$0	\$5,000	\$154,000	\$77,000
Manufacturing	56	\$0	\$5,000	210,000	\$105,000
Healthcare (non-Nursing)	46	\$0	\$5,000	\$200,000	\$100,000
Total Stipends	183			\$725,000	\$362,500



Stipends Plus Benefit Cost				\$788,315	\$394,158*
Adjunct Faculty and Summer FT Faculty Workloads	Adjunct FTEs	Annual Stipend/FTE and Stipend (Per Workload Unit)			
		Current	Proposed		
Nursing – BSN	1	\$0(\$0)	\$6,000(\$200)	\$1,000	\$500
Nursing – MSN	2	\$0(\$0)	\$9,000(\$300)	\$3,000	\$1,500
IT	19.8	\$0(\$0)	\$5,000(\$167)	\$118,537	\$59,268
Manufacturing	16.0	\$0(\$0)	\$5,000(\$167)	\$95,920	\$47,960
Healthcare (non-Nursing)	25.0	\$0(\$0)	\$5,000(\$167)	\$150,246	\$75,123
Total Stipends	68.7			\$397,930	\$198,952
Stipends Plus Benefit Cost				\$291,496	\$145,478*
Total Cost All Faculty (including all FT vacancies)				\$1,079,811	\$539,906*

* FY20 cost if all FT positions are filled and adjunct utilization does not decrease.

Current nursing faculty stipends are recommended to increase \$1,000/year for BSNs and \$1,500/year for MSNs on January 1, 2020. In the implementation year, one-half of the nursing stipend increase will be paid in spring 2020. New high-wage high-demand stipends will be established at the rate of \$5,000/year and half of that amount will be paid in spring 2020. Adjunct faculty stipends will be paid on a prorated basis in spring and Summer 2020. Full-time faculty will be paid 130% of the adjunct faculty high-wage high-demand rates for summer workloads beginning in summer 2020. The SPC 12-month faculty compensation plan will continue with a prorated stipend adjustment for 2020.

The total projected cost of this change for FY20 is \$539,906 with benefits if effective January 1, 2020 and if all full time positions are filled and adjunct utilization does not decrease. The faculty who will be recruited and retained with the support of the proposed stipends are needed to sustain and grow programs that are critical to student success, economic mobility and the economic development of our community.

BACKGROUND – HIGH-WAGE HIGH DEMAND FACULTY STIPENDS

The current annual stipend amount is added each year in-full to the 9-month contract of each full-time faculty member teaching in a nursing program. Stipends will be extended in the same manner to other high-wage high-demand programs. Adjunct faculty have never received stipends. Prorated stipends are recommended for adjunct faculty in the specified high-wage high-demand programs based on workload. Full time faculty teaching in the summer in a high-wage high-demand program will be compensated at 130% of the high-wage high-demand adjunct faculty rate, which is an enhancement of current practice.



IMPLICATIONS

Financial:

FY20 total cost - \$4,504,204; annualized cost - \$7,026,271

- FY20 market adj. with benefits – \$3,964,308 (effective 1/1/2020)
- FY20 faculty stipends with benefits – \$539,906 (effective 1/1/2020)
- Annualized market adj. with benefits – \$5,946,460 (12 months)
- Annualized faculty stipends with benefits – \$1,079,811 (12 months)

Strategic Plan:

Human Resources:

III. Performance Excellence

Build talent and engage employees with a focus on learning, collaboration, and performance

ATTACHMENTS:

none

Linda Boyer-Owens

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Date: 2019.07.11 16:21:35 -05'00'

Diane E. Snyder

Digitally signed by Diane E. Snyder
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Linda Boyer-Owens, SPHR, SHRM-SCP Date
Associate Vice Chancellor for Human
Resources & Organizational Development

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

Dr. Mike Flores
Chancellor

Date



ALAMO
COLLEGES
DISTRICT



Discussion and Possible Action on the Alamo Colleges District Living Wage

Presented to the Board Acting as Committee of the Whole on March 5, 2019 and now presented to the Board for approval on March 19, 2019.

MINUTE ORDER:

"The Board of Trustees hereby approves a Living Wage of \$15.00 for full-time employees and \$12.50 for part-time/temporary employees including work study students and students employed in non-work study positions effective September 1, 2019 for all individuals employed on that date and, a minimum Full-time Living Wage rate for new hires of \$14.70."

PURPOSE:

Adjustment of the minimum rates paid to regular full-time employees, temporary/part-time employees and students supports the economic and social mobility of the families of the lowest paid members of the Alamo Colleges District workforce and the persistence of a growing body of students employed in work-study positions and regular part-time positions outside the work-study program.

This living wage adjustment is consistent with the Board of Trustees ongoing commitment and support to achieve a \$15.00 living wage. This adjustment is consistent with the Board's support in 2015 to "be renowned as the best city to raise a family" and, reduce individuals below the poverty level to 9.7% from the 2012 level of 21.7%.

This goal is directly aligned with our FY20 Smart Growth strategies, our goal to eliminate poverty, and Mission to empower our diverse community for success. Achieving our Living Wage goal will substantially improve the ability of our lowest earning employees to access the excellent tuition assistance benefits offered by the College District, advance their careers and further their long-term earning potential.

BACKGROUND:

In December 2014 the Alamo Colleges District Board of Trustees approved the first Living Wage adjustment to \$11.50/ hour for full-time regular employees, \$10.00/hour for part-time/temporary employees and \$9.00/hour for work study employees. These adjustments became effective January 2015 for 49 full-time employees and 166 part-time/temporary employees at an annualized cost of \$230,300. An adjustment of 513 work study students, to \$9.00/hour, was funded by federal and state work study funds at the annualized rate of \$589,500.

In the fall of 2019 our two largest local public partners, City of San Antonio and Bexar County, approved a \$15.00 Living Wage for their full-time employees.

The recommended adjustment on September 1, 2019 is projected to impact 146 full-time employees at an annualized cost of \$256,745 and 420 part-time temporary employees, (including non-work study student employees) at an annualized cost of \$657,067. These projections are based on current employment levels and include all associated benefit cost increases. A projected 739 work study students would also be impacted with funding for their adjustments derived from federal and state work study funds.



The recommended adjustments represent a 30% pay increase for full-time employees currently paid \$11.50, a 25% increase for part-time and temporary employees (including student employees) currently paid \$10.00. The recommended work study adjustment is a 39% increase, from \$9.00 to \$12.50.

It is important to align the pay rates for students working in work-study and non-work study positions so all positions are equally attractive as we continue to employ more students in regular part-time positions. It is also important to make all of the adjustments concurrently to maintain the internal equity and the overall order of the College District compensation structure.

No additional adjustments, such as compression adjustments, are recommended but the starting minimum rate for a full-time employee will be restricted to \$14.70 in FY20 and until the next general wage adjustment occurs. This approach will avoid the creation of compression between existing staff and new hires during implementation.

IMPLICATIONS:

- Financial:** FY20 of \$913,812 for full-time and part-time temporary employee adjustments. Work study student adjustments will be funded by State and Federal work study allocations.
- Strategic Objective:** All
- Human Resources:** Build talent and engage employees
- Attachments:** Living Wage Presentation

Diane E. Snyder Digitally signed by Diane E. Snyder
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ou=VCFA, email=dsnyder12@alamo.edu, c=US
Date: 2019.03.01 14:00:43 -0600

Linda Boyer-Owens SPHR, SHRM-SCP Date
Associate Vice Chancellor of Human Resources
and Organizational Development

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

Dr. Mike Flores Date
Chancellor





Discussion and Possible Action on Fiscal Year 2019-2020 Faculty Lab Loading

Presented to the Board for approval on July 13, 2019.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves a lab loading ratio for full-time and adjunct faculty of 0.75 effective January 1, 2020."

PURPOSE

An enhancement of the faculty lab loading ratio from 0.66 to 0.75 is recommended to become effective January 1, 2020. This change will improve the College District's ability to recruit and retain excellent faculty talent and make phased progress toward achievement of the recommendations on lab loading made to the Board of Trustees in April 2019, within the College District's ability to fund.

The projected cost of this change for FY20 is \$1,035,113. Additional cost will be incurred to compensation the approximately 41 additional faculty required to assume the lab workload from existing faculty.

College	Projected Additional FTEs	Annualized Cost With Benefits	FY20 Cost With Benefits Effective 1/1/20
NLC	1	\$85,839	\$44,089
NVC	10	\$411,228	\$223,189
PAC	5	\$234,507	\$128,833
SAC	10	\$484,060	\$266,797
SPC	15	\$679,338	\$374,405
Total	41	\$1,894,971	\$1,035,113

The total projected FY20 adjustment cost to improve the lab loading ratio from the current rate of .66 to the new rate of .75 is \$1,035,113 with benefits if effective January 1, 2020.

BACKGROUND

On April 16, 2019 the EFC (Executive Faculty Council) presented Lab Loading Recommendations to the Board of Trustees to equalize the loading of work load units for faculty teaching labs with faculty teaching in lecture formats. The EFC recommendations fulfilled their charge to study Lab Loading to determine the impact, cost and feasibility of enhancing the lab loading ratio. The EFC provided three scenarios to the Board of Trustees to equalize loading: increase lab loading to 1:1, at a projected annual cost of \$8.2M; increase to 0.85, at a projected annual cost of \$4.5M; or increase to 0.75, at a projected annual cost of \$2.0M. Additional faculty FTEs would be required for each scenario, ranging from 41 to 54 FTEs.

The EFC and the Board of Trustees noted the cost of changing lab loading was significant and a phased approach to implementation would make the proposal for feasible. The EFC and College Presidents noted implementation would require time to recruit qualified faculty, many of which would need to be recruited from high-demand/high-wage markets to support high-



demand/high-wage programs. Implementation on January 1, 2020 will allow the colleges time to recruit additional faculty and will reduce the first-year cost to a level that is within the limits of the FY20 budget.

IMPLICATIONS

Financial: FY20 expense with benefits – \$1,035,113 (effective 1/1/2020)
 Future Annualized Impact With Benefits – \$1,894,971 (12 months)

Strategic Plan: III. Performance Excellence

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

ATTACHMENTS: None

Linda Boyer-Owens
Digitally signed by Linda Boyer-Owens
 Date: 2019.07.11 12:36:03 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
 Associate Vice Chancellor for Human
 Resources & Organizational Development

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

 Dr. Mike Flores Date
 Chancellor





Collaborative Agreement

Collaborative Agreement for Student Financial Aid Services between Alamo Colleges District Support Operations and Northeast Lakeview College, Northwest Vista College, Palo Alto College, San Antonio College, and St. Philip's College Of the Alamo Colleges

Purpose:

The purpose of this Procedure is to describe the infrastructure and reporting configuration of Alamo Colleges Student Financial Aid and the five individual Alamo Colleges.

Background:

Each of the undersigned Alamo Colleges agrees to the administration of Financial Aid Programs directly by the District Office of Student Financial Aid on their behalf and to a shared accountability with the Financial Aid Offices of their respective the Alamo Colleges. The College Financial Aid Director has a dotted reporting structure to the College Vice President for Student Success to ensure the smooth operation of activities. In addition, each college is involved in the hiring, evaluation, and professional development of the College-based Financial Aid Department staff. The colleges of the Alamo Colleges agree to the services provided by the District Office of Student Financial Aid as outlined in the Description of Services.

Description of Services:

1. District Student Financial Aid Office provides all Title IV awarding, and in conjunction with each of the Alamo Colleges, awards federal, institutional, and state aid.
2. District Student Financial Aid Office is responsible for the development and maintenance of Title IV Policies and Procedures.
3. District Student Financial Aid Office is responsible for all web content.
4. District Student Financial Aid Office, in conjunction with each of the Alamo Colleges, is responsible for adhering to federal regulation and for institutional administrative capability.
5. District Student Financial Aid Office, in conjunction with each of the Alamo Colleges, is responsible for identifying and providing training and professional development.
6. District Student Financial Aid Office is responsible for the Third Party Servicer, Global Financial Aid Services, to perform verification.
7. District Student Financial Aid Office is responsible for the oversight of the Financial Aid Call Center.
8. District Student Financial Aid Office, in conjunction with each of the Alamo Colleges, is responsible for student and staff communication and updates.
9. District Student Financial Aid Office is responsible for all Department of Education reporting, including the Program Participation Agreement signed by each of the Alamo Colleges and the Fiscal Operations Report and Application to Participate (FISAP).
10. District Student Financial Aid Office, in conjunction with each college of the Alamo Colleges, is responsible for the maintenance of Default Aversion and the development of Financial Literacy Programs.
11. District HR, in conjunction with District Financial Aid and each college, is responsible for the qualification, employment and assignment of eligible students for work study employment.

**Term**

The term of this agreement begins on January 23, 2015 and continues until the agreement is incorporated into the Alamo Colleges Board Policies and Procedures.

Review and Evaluation

The parties to this agreement agree to collaboratively review and evaluate the services provided under this agreement.

Dr. Bruce Leslie
Chancellor
Alamo Colleges

Dr. Ric Baser
President
Northwest Vista College

Dr. Robert Vela
President
San Antonio College

Dr. Craig Follins
President
Northeast Lakeview College

Dr. Mike Flores
President
Palo Alto College

Dr. Adena Loston
President
St. Philip's College



**Collaborative Agreement for Services Provided by the
Alamo Colleges' District Support Operations to
Northeast Lakeview College, Northwest Vista College, Palo Alto College,
San Antonio College, and St. Philip's College**

This agreement outlines the services provided to the colleges by the District Support Operations (DSO).

Purpose

The District Support Operations support for the governance, stewardship, and leadership of the colleges of the Alamo Colleges.

The District Support Operations provides support to Northeast Lakeview College, Northwest Vista College, Palo Alto College, San Antonio College, and St. Philip's College; the five individual colleges of the Alamo Colleges through the following:

Academic Success

- Coordination of Curriculum Processes across Colleges with College Faculty,
- Dual Credit Coordination with College Dual Credit Coordinators,
- Articulation Agreement support for the cross-college Articulation Council,
- Coordination of Faculty Policies and Procedures with College Faculty, and
- Coordination of Banner Student Processes.

Communications

- Voice and data services,
- Cable plant (both copper and fiber),
- Cabling specifications for new and remodeled buildings, and
- Network equipment.

Department of Public Safety

- Law enforcement and security services to all components of the Alamo Colleges including academic campuses and a variety of satellite facilities in its service region including Bexar and Guadalupe Counties, Policy Officers are certified Texas Peace Officers as defined in Article 2.12 of the Texas Code of Criminal Procedure.

Educational Resources Support Services

- Acquisition of some electronic educational and instructional information resources,
- Cataloguing of district-held educational and instructional information resources, and
- Processing services of educational and instructional information resources.

Facilities Management and Planning

- Master planning services,
- Professional and architect and engineer consultant services,
- Planning of major capital building projects/SAR and maintenance projects in collaboration with college administrators,
- Planning of building renovations in collaboration with college administrators,
- Annual audits for planned maintenance,



- Construction management services, and
- Alamo Colleges mail service.

Finance and Fiscal Services

- Accounts payable,
- Accounts receivable,
- Payroll,
- General ledger,
- Financial reporting (including the annual financial report, A 133 single audit),
- Support to the colleges for regulatory agency required submissions,
- Financial and accounting and issuance of student refunds,
- Support to the colleges for drawdown of Federal funds,
- Support to the colleges for contract and grants compliance review,
- Support to the colleges for fixed asset management,
- Bank reconciliations,
- Coordination and support for district-wide budget development, revision and reconciliation in collaboration with college administrators,
- Coordination and support for the allocation of budget resources in collaboration with college administrators,
- Support to the colleges by cash/investment management, IPEDS financial reports,
- Prepare Board agenda materials,
- Banking services,
- Debt issuance,
- Debt management/planning,
- Calculate Return on Investment for new programs and program modifications,
- Financial projections/planning,
- Support to the colleges by developing and maintaining Financial and Fiscal Policies and Procedures,
- Support to the colleges by providing financial system and business procedures for student charges, refunds and deposits through seven business offices and a district-wide office,
- Support to the colleges by review of contracts, invoice and collection from third-party relationships,
- Develop and maintain online marketplace for non-traditional receipts of payment, and
- Conducting annual property inventory.

Governmental Relations

- Support to the colleges by disseminating information about State and Federal Legislative Relations, and
- Support to the colleges for development of Legislative Agenda.

Human Resources

- Support to the colleges for planning for staffing, compensation and benefits,
- Support to the colleges for compliance with state and federal employment laws and regulations,
- Support to the colleges for development and maintenance of infrastructure (Human Resource Operational Guidelines) to facilitate uniform administration of compensation and



- benefits offered throughout Alamo Colleges,
- Support to the colleges for development and maintenance of infrastructure (Human Resource Operational Guidelines) to facilitate uniform development of personnel and administration of employee selection process, employee evaluation process, performance improvement process, grievance process, and termination process throughout the Alamo Colleges,
- Support to the colleges for benchmarking studies and IPEDS HR Reporting, and
- Supplying a Title IX compliance officer.

Information Technology

- Coordinate and support the colleges for the following:
 - Network services,
 - Educational technology and internet communications,
 - Banner (the ERP, enterprise resource planning, system),
 - Web Technologies,
 - Learning management system,
 - IT security,
 - Wireless access,
 - SharePoint,
 - Portal environment
 - e-mail, and
 - Operational support.

Institutional Research and Effectiveness Services

- Support the colleges to collect, compile, analyze and provide data in support of data-driven decision making, policy construction and resource allocation.

•

Internal Audit

- Assist the colleges to evaluate the adequacy and effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organization's stated goals and objectives,
- Assist the colleges to develop and execute a district-wide, risk-based audit plan, including operational, financial, and compliance audit subjects,
- Assist the colleges to report identified issues to the executive leadership and the Board of Trustees, and monitor the implementation of corrective action to ensure deficiencies are adequately addressed by management,
- Assist the colleges to review and respond to reports of fraud, waste, or abuse within the Alamo Colleges (District Support Operations and the colleges), and
- Assist the colleges to perform special audits at request of executive leadership or the Board of Trustees.

Legal Services

- Contract review,
- Compliance assistance,
- Legal opinions, and
- Litigation management.



Marketing

- District-level Internal and External Communications,
- Coordination and support of Marketing for the Colleges, and
- District-level Social Media.

Online Learning

- Coordination and support of the online learning program across the colleges in collaboration with college faculty and administrators,
- Coordinate and support Quality Matters at the colleges,
- Coordination of faculty single online teaching certification program,
- Coordinate and support faculty Development,
- Provide security for online courses through ACES,
- Purchase and support for:
 - Access and authentication services,
 - Canvas (LMS),
 - Concourse,
 - Turnitin,
 - Blackboard Collaborate, and
 - BioSIG.

Purchasing and Contract Administration Services

- Procurement of supplies, materials, equipment and services,
- Contract administration, including bookstores, food services (including snack and beverage vending), business travel, print services,
- Purchasing card program,
- AlamoCASH card program,
- Business diversity initiatives, and
- Surplus and disposal property.

Records Management

- Document storage,
- Retention guidelines according to prevailing state and/or federal requirements,
- Document retrieval, and
- Document destruction.

Risk Management

- Development and maintenance of infrastructure for workplace and campus safety, emergency management and risk management,
- Property, automotive, liability, and workers compensation coverages,
- Contingency planning,
- Safety planning, and
- Loss prevention.

Student Contact Center

- Support for the colleges to:



- Provide inbound and outbound student contact for college admissions and records, switchboard, financial aid, business office, transcripts and records,
- Implement preventive call strategies, communication and web initiatives for student contact,
- Monitor service levels and report results.

Student Financial Aid

- Support for the colleges for
 - Compliance,
 - Department of Education communication,
 - Administration of the BANNER student financial aid setup and maintenance,
 - Application for funds,
 - Determining college allocations,
 - Developing student budgets,
 - Student eligibility determination,
 - Student counseling,
 - Application processing,
 - Web information,
 - Awarding,
 - Disbursing,
 - Reconciliation,
 - Reporting, and
 - Default aversion planning.

Student Success

- Support for the colleges for:
 - Coordination of College Connection,
 - Center for Student Information,
 - Student Leadership Institute, and
 - Coordination of Alamo Advise

Workforce and Economic Development

- Coordination and support with the colleges for Corporate College,
- Educator Preparation Program,
- Certified Workforce Development Professional—Leadership Institute,
- American Society of Quality (ASQ)—Quality Management Institute,
- Continuing Education Lifelong Learning,
- Alamo Academies, in collaboration with sponsoring college faculty and administrators
- Phoenix Program,
- I-BEST Programs,
- Tech Prep, and
- Rural and Regional Centers.



Term

The term of this agreement begins on January 23, 2015 and continue until the agreement is incorporated into the Alamo Colleges Board Policies and Procedures.

Evaluation

On an annual basis, each department of the District Support Operations will be evaluated in relation to its primary service and/or support role to the colleges. On an annual basis, each college's responsible departments will be evaluated in relation to its support of the collaborative services in this agreement. This will be both formative and summative.

Dr. Bruce Leslie
Chancellor
Alamo Colleges

Dr. Ric Baser
President
Northwest Vista College

Dr. Robert Vela
President
San Antonio College

Dr. Craig Follins
President
Northeast Lakeview College

Dr. Mike Flores
President
Palo Alto College

Dr. Adena Loston
President
St. Philip's College



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 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.

Exempt – Designation that allows a student to pay no tuition. In some cases, some or all fees will be included in the exemption.

Facility Condition Index (FCI) – Current maintenance, repair, and replacement deficiencies of the facility divided by current replacement value of the facility.



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.

Formula Funding – The method used to allocate appropriated sources of funds among institutions of higher education.

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.

Non-Exempt –Population required to pay full tuition and fees.

Non-Formula – Revenues and off-setting expenses generated by activities, fees and non-credit instruction that are outside the formula-funding stream (tuition and fees, state appropriations and ad valorem taxes).

Non-reimbursable – Approved academic courses which are not allowed to be reported for state funding.

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.

Reimbursable – An academic credit course delivered face-to-face or by distance education whose semester credit hours are submitted for formula funding.

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 per semester 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 no stipulation as to their use.

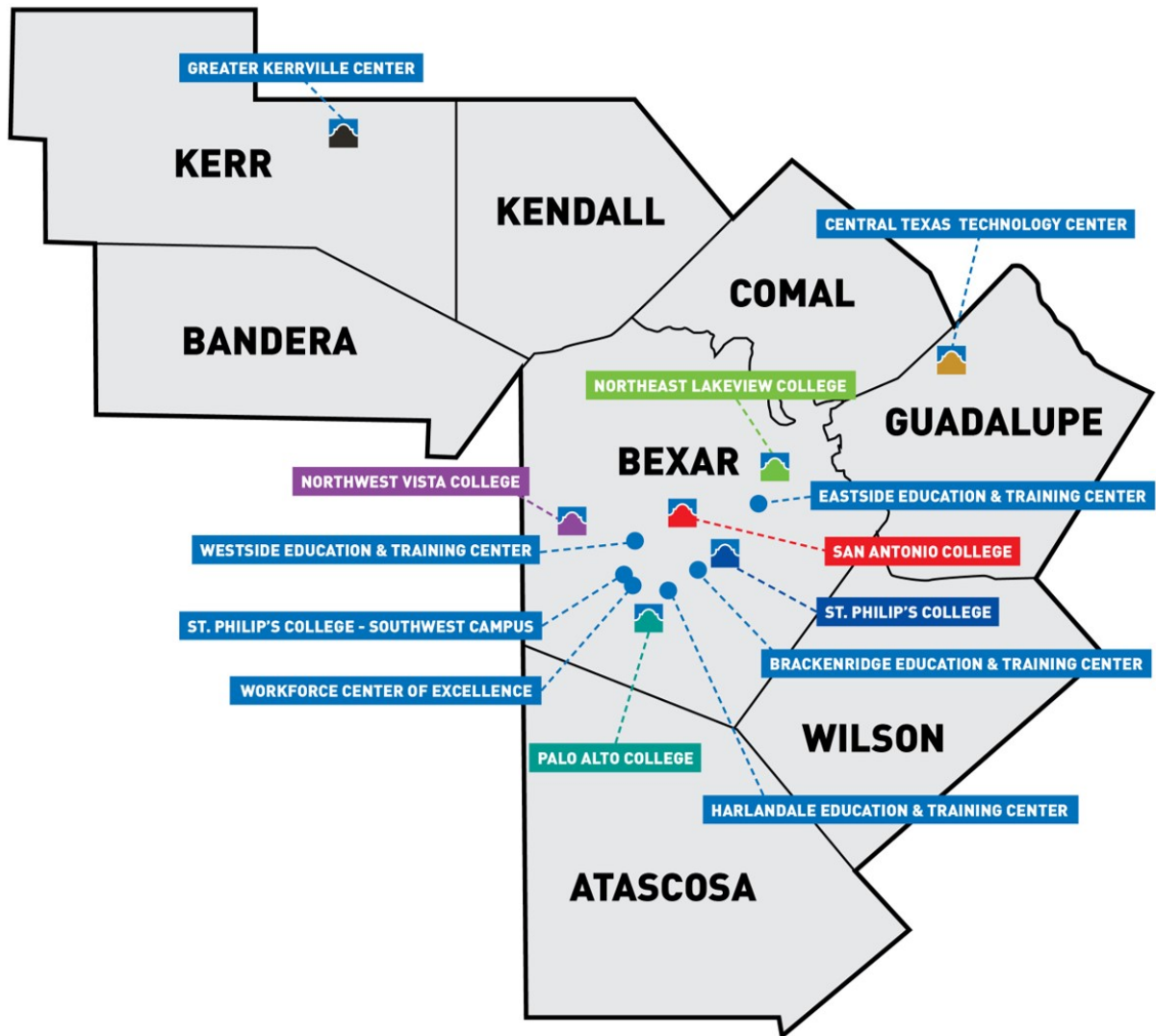
Unduplicated Count – Student enrolled at more than one of the Alamo Colleges counted only once in district-wide totals.

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.

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.



Alamo Colleges District Service Area Map



San Antonio College
 1819 N. Main Ave.
 San Antonio, TX 78212
 (210) 486-0000

SPC - Southwest Campus
 800 Quintana Road
 San Antonio, TX 78251
 (210) 486-7000

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

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

St. Philip's College – Main Campus
 1801 Martin Luther King Dr
 San Antonio, TX 78203
 (210) 486-2000

District Support Operations
 2222 N. Alamo St.
 San Antonio, TX 78215
 (210) 485-0000



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