

**Alamo  
Community  
College  
District  
San Antonio,  
Texas**



**FY 2013 – 2014  
Annual Budget**

# ALAMO COMMUNITY COLLEGE DISTRICT

## FY 2013-2014 Annual Budget

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# INTRODUCTION



ALAMO  
COLLEGES

## Message from the Chancellor

November 2013

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

It is my pleasure to present the Alamo Colleges FY 2013-2014 Annual Budget. This budget is the fifth consecutive annual budget with a focus on strategies that improve student success and on efficiencies to guarantee long-term financial strength. The direction has been and is to balance the budget without employee layoffs, furloughs, or salary cuts. We have met the challenge and have saved \$132 million over the last five years, while protecting our employees' jobs, and maintaining quality education for the students we serve.

During the 83<sup>rd</sup> Texas Legislature, a change in the state's funding model was adopted, reflecting a shift from funding based solely on enrollment to funding based in part on performance. This biennium, there are three components to state funding: each community college received \$500,000 annually from the state for core operations, 90% of the amount available for formula funding based on enrollment, and 10% of the funding based on "student success points". This way to apportion the state funding is an indication that over time, the traditional enrollment based funding model will likely be replaced by a student-driven, performance based funding model. The motivation behind this approach is student success.

At Alamo Colleges, student success is everyone's responsibility. Each one of us across the Alamo Colleges contributes collectively to improve student performance. We are all committed to build upon our excellent progress, and continue to develop strong enterprise strategies that focus on student completion.

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

Sincerely,

Bruce H. Leslie, Ph.D.  
Chancellor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Alamo Community College District**

**Texas**

For the Fiscal Year Beginning

**September 1, 2012**

*Christopher P. Morill*      *Jeffrey R. Egan*

President

Executive Director

Alamo Colleges was awarded its third Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for its FY 2012-2013 Operating Budget. This award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government budgets. The budget document must meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA for review.

## Report from the Vice Chancellor for Finance and Administration

### FY 2014 Budget Highlights

Community Colleges are living in challenging times; being asked to graduate more students with less state funding. To meet this challenge, Alamo Colleges applies a disciplined budget alignment methodology (BAM) to ensure we allocate budget funding based on workload, overlay cost efficiencies, and invest in bringing student success strategies to scale. The budget development process has been further refined this year to include tighter alignment to strategic initiatives and a renewed focus on saving for future investments. This year is a year of investments for Alamo Colleges where we are proposing \$12.4 million of strategic investments in customer service, employee development and operations and systems. Not only do these investments bring future year cost-savings benefits, they bring to scale successful student success programs to retain and graduate more students. Alamo Colleges expects to achieve continued results in performance in both student success and business operations using the BAM cycle - an ongoing, systematic way to continually look at business operations and strategically allocate budgets to become the best community college district in the nation in student success and performance excellence.

The Fiscal Year (FY) 2013-2014 Annual Budget has been prepared according to generally accepted accounting principles (GAAP), using an accrual basis of budgeting (comparable to the audited financial statements), Board policy, and the Texas Higher Education Coordinating Board guidelines as defined in the *Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. Notices of the Budget Planning and Budget Adoption meetings were posted according to the Texas Government code, Sections 551.00-551.146.

On August 20, 2013, the Board of Trustees approved the FY 2013-2014 All Funds Annual Budget with projected revenues of \$421,202,293; restricted and plant fund balance commitment of \$42,392,265; operating fund balance commitment of \$12,369,091; and expenses of \$475,963,649. The budget represents the family of Alamo Colleges, which consists of San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, Northeast Lakeview College, and the District Support Offices.

The Instruction and General (I&G) Operating Budget (Unrestricted Funds) was approved by the Board of Trustees on August 13, 2013 to enable planning for the next academic year by the five colleges. The I&G

Revenue Sources	Amount	% of Total Revenues
State Funds (including state paid benefits)	\$77.4 million	26%
Local Taxes	\$108.6 million	36%
Tuition/Fees	\$106.1 million	35%
Other	\$10.9 million	4%
<b>Total Revenues</b>	<b>\$303.0 million</b>	<b>100%</b>
Operating Fund Balance	\$12.4 million	
<b>Total Funds Available</b>	<b>\$315.4 million</b>	

Operating Budget was based on revenues in the amount of \$303.0 million and an investment from operating fund balance of \$12.4 million. The approved operating budget was balanced with revenues equal to recurring expenses; however, there was a \$12.4 million transfer from operating fund balance to fund strategic investments in students and employees in customer service, operations, systems and employee development.

### Strategic Investments

In the area of customer service, investments will be made to implement the career institutes, continue student success initiatives, establish a new corporate college, support social media and expand the call center. For example, the contracted call center will be expanded and content developed to include admissions, business offices, registration and switchboard operations. Based on the results of the financial aid call center results, students will experience improved service and consistent responses. Additional operations and systems investments will be made in security cameras, software, start-up operations for emergency management initiatives, and adjunct recruiting functions. Finally, an investment of \$900,000 will be made to train all

faculty and staff in AlamoLEADS, a leadership model that will ultimately be available to all Alamo Colleges' students.

**Salaries and Benefits**

A new faculty salary plan was approved by the Trustees in March 2012, requiring an annual review of faculty salaries to align the schedule with the top three Texas community college peers. The annual review was completed during the FY 2013-2014 budget process and additional adjustments will be made to ensure the salaries remain in line with the peer group. For staff, a study was begun in January 2013 to establish a new compensation structure and job career paths; it is expected that some jobs will require market-based adjustments to remain competitive. The study is projected to be presented to the Board of Trustees in November 2013. As has been the practice in the last few years, compensation adjustments are 100% self-funded and offset by cost savings.

Benefits for eligible Alamo Colleges' employees funded by the State of Texas have not been previously presented as part of the operating budget. The state paid benefits were included as restricted amounts. Beginning with the FY 2013-2014 budget, state paid benefits are included in the operating budget as both revenue and expense. This new approach will ensure that all benefits provided to employees will be fully captured in the budget process.

**Restricted Budget**

Total budgeted revenues for restricted funds are expected to be \$118.2 million from federal or state revenues, ad valorem taxes, and proceeds from debt issuance. Multi-year balances of \$59.8 million are expected to be rolled forward for allowable uses and capital projects, of which \$42.4 million will be used for this budget year and \$17.4 million for future budget years. The expense budget totals \$160.6 million and is summarized below:

Expense Budget	Source of Funding	Amount
Instruction and General	Federal or State Funding	\$14.8 million
Scholarships and Fellowships	Federal or State Funding	\$56.8 million
Capital-related	Debt and roll-forward funding	\$45.1 million
Debt service for general obligation bonds and maintenance tax notes	Ad valorem taxes	\$43.8 million
<b>Total</b>		<b>\$160.6 million</b>

**Final Thoughts**

I am proud to submit the FY 2013-2014 Annual Budget, which represents the collective and collaborative work of the Alamo Colleges family. The staff thanks the members of the Board of Trustees for their support and guidance in conducting the financial operations of Alamo Colleges in a highly responsible manner.

The timely preparation of this annual budget was made possible by the continued dedication and service of the Alamo Colleges' staff. This budget document is available on the Alamo Colleges website at: [www.alamo.edu](http://www.alamo.edu).

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





## Notes from the Budget Office

### The Budget as a Policy Document

As a policy document, the Budget Document provides a global view of the financial activity within the Alamo Colleges. It includes a Report from the Vice Chancellor for Finance and Administration in the Introductory Section, which summarizes the FY 2013-2014 Annual Budget along with cost containment actions and strategies developed as part of the budget-building process. An explanation of the workload-driven budgeting process is included in the Supplemental Section showing the detailed components of the model. Minute Orders and Approved Minutes reflecting actions taken by the Board of Trustees for the FY 2013-2014 budget are also provided. The document includes an All Funds Report that incorporates both unrestricted and restricted activity. Budget-related policies, including budget specific policies (adopting principles, adjustments, reallocations, & amendments), long-term financial policies for our capital improvement plan and debt service are located in the Appendices section of this document. The Alamo Colleges' Strategic Plan, the Strategic Initiatives, the Key Performance Indicators and the Integrated Planning Approach followed by the Alamo Colleges are also provided.

### The Budget as an Operations Guide

The budget development process is comprised of two major components:

1. Workload Budget Allocation Model; allocates the operating expense budgets for each of the colleges and the district departments using a standard allocation methodology. Revenues are also forecasted and budgeted in a district-level account except for certain non-formula revenue such as non-credit contract and continuing education revenue, special program tuition, and student activity fees. A detailed description of the workload budget distribution model, including a detailed listing of the allocation methodology and key model cost drivers, is included in the Supplemental section of the document. Key components include target class size by discipline; faculty contact hours per staffing unit; district-wide average salary; cost per contact hour; fall enrollments; projected contact hours; facilities cost per square footage; and other instruction salaries and operating expenses.
2. Budget Distributions are subsequently performed by the colleges and district budget officers at the organizational and account level. Approved full-time employee positions are loaded into the Human Resource system (Banner), and non-labor allocations are loaded into the Finance system (Banner), balancing to the total authorized expense budget for each college and district department. Also included in the Supplemental section of this document is summary data of the Budget by Functional Category and the associated departments within those functional categories, summary staffing by functional category and type, and detailed allocations for operational departments.

### The Budget as a Financial Plan

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

### The Budget as a Communications Device

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

# PROFILE

## Snapshot

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

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



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

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

### The Colleges

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

### Off-Campus Sites

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

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

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

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

**Economic Conditions and Outlook**

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

**Factors Having Probable Future Financial Significance**

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

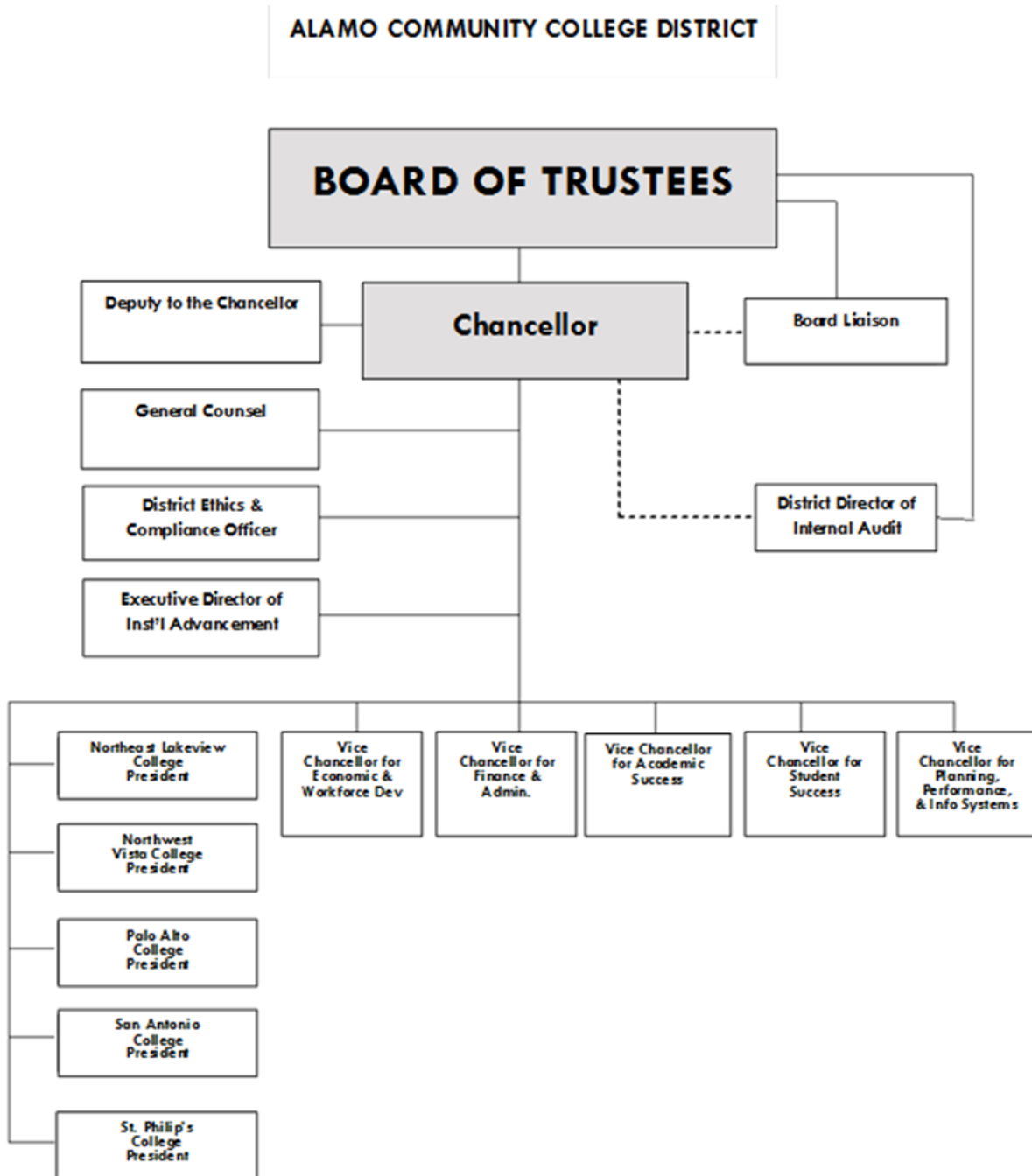
San Antonio's unemployment rate is less than the Texas and U.S. rates. For August 2013, the U.S. Bureau of Labor Statistics reported the national unemployment rate at 7.3%, the Texas unemployment rate at 6.4% and the San Antonio rate at 6.1%. The Texas economy continues to fare better than those of many other states, and the San Antonio economy is one of the strongest in the state.

Growing city and expanding San Antonio economy. According to San Antonio Economic Foundation, the population of the area is over 1.3 million with an average household income of \$61,635. It encompasses 467 square miles geographically within Bexar County. In May 2013, San Antonio was ranked according to Bloomberg Rankings in the "Top 12 American Boomtowns". San Antonio, the seventh largest city in the U.S., is projected to grow 7.3% through the year 2016. According to Forbes, San Antonio is ranked 9<sup>th</sup> in job growth with college attainment of 26.1%.

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

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

# Organizational Chart





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## Division Descriptions

### Office of the Chancellor

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

### College Presidents

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

### Vice Chancellor for Academic Success

The Vice Chancellor for Academic Success is responsible for leading district-wide academic and instructional efforts and for implementing Board policy and cross-college operational procedures for academic success, including academic and instructional targets, benchmarks and outcomes. The Vice Chancellor also establishes district-wide academic and instructional goals, objectives and priorities within the Strategic Plan and guides the development and implementation of programs and services to accomplish these goals and objectives.

### Vice Chancellor for Finance and Administration

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

### Vice Chancellor for Planning, Performance and Information Systems

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

### Vice Chancellor for Student Success

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

### Vice Chancellor for Economic and Workforce Development

The Vice Chancellor for Economic and Workforce Development is responsible for overseeing the planning, development and implementation of programs relating to continuing professional education, workforce training, basic skills instruction, and additional programs in response to the non-traditional educational needs of the community.

## College Departments

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

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

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

The Vice President of Student Success is the chief student affairs officer of the college and is responsible for admissions, advising, assessment center, business office, financial aid, and student discipline.

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

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

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

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

Accuplacer Practice Test	"Bypass" Assessment	GED Testing Center
Testing Center	THEA Practice Test	

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## Strategic Plan 2012-2015

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

- **Access**
- **Success/Completion**
- **Pathways to Success**
- **Performance Excellence**
- **Organizational Communication**

### Vision

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

### Mission

Empowering our diverse communities for success.

### Values

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

The Alamo Colleges Shared Values are:

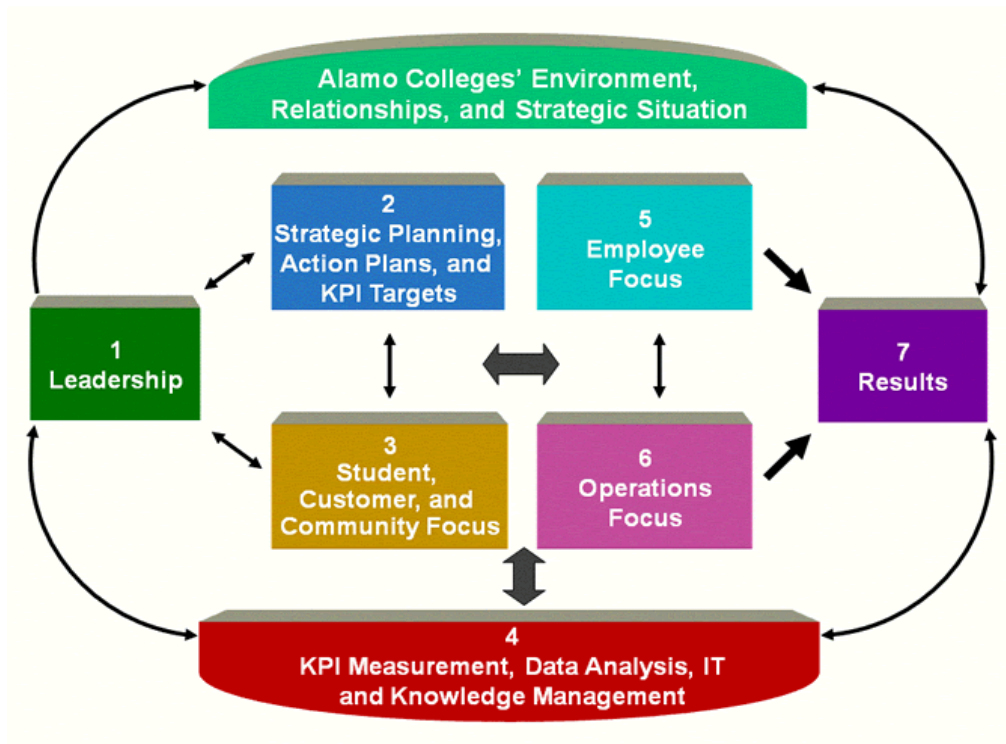
- **Students First**
- **Respect for All**
- **Community-engaged**
- **Collaboration**
- **Can Do Spirit**
- **Data-informed**

## The Alamo Way

### Based on Baldrige Criteria, Strategic Goals, and Four Drivers

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

#### STRATEGIC PLAN GOALS AND STRATEGIES



#### Goal I. Access

**The Alamo Colleges provide a gateway to a quality higher education experience.**

- A. Recruit and enroll students from the eight-county service area with an outreach focus on under-represented populations, such as low income students of color
- B. Leverage K-12 partnerships to facilitate the smooth transfer of students into the Alamo Colleges
- C. Continue to expand and strengthen all distance education courses and programs

#### Goal II. Success/Completion

**The Alamo Colleges provide the academic and student support to facilitate the successful completion of student academic goals.**

- A. Engage in improvement and alignment of institutional systems and practices to improve student success (Achieving the Dream, Foundations of Excellence, MyMAP)
- B. Provide students with degree planning and academic advising, resulting in roadmaps for success
- C. Provide a comprehensive approach to developmental instruction and support that accelerates the completion of requirements and ensures the movement of students toward their academic goals, such as flexible options and integrated occupational/DE program (I-Best)
- D. Identify, implement, and continuously improve student learning outcomes for each course and program offered

- E. Provide professional development for faculty and staff to create greater student engagement and learner-centered instruction
- F. Continue to collaborate with secondary school partners on issues of joint interest (i.e. testing, advising, instructional offerings, etc.)
- G. Continuously measure and improve outcomes as outlined in the student success policy
- H. Develop a student-tracking and intervention system to monitor and promote student academic progress from enrollment to completion
- I. Redesign the student "orientation" model, develop a peer mentoring program, and implement an early alert process to better support student completion and success

### **Goal III. Pathways to Success**

**Develop coherent educational pathways in partnership with universities, businesses, and community-based organizations with a focus on student completion and life-long learning.**

- A. Create coherent, structured pathways to certificate and degree completions based on high demand occupations
- B. Provide a core curriculum that ensures students will gain the knowledge and skills required for success in college, in careers, in their communities, and in their lives
- C. Collaborate with area universities to provide transfer programs that align with baccalaureate degrees
- D. Build internship and practicum experience into all workforce programs
- E. Strengthen the advisory committee relationship between business and industry partners and the colleges
- F. Provide articulated academies for high school students to enter into careers such as Aerospace, Information Technology Security Assurance, and Nursing
- G. Provide workplace and continuing education training that results in opportunities to enhance workplace skills and further education

### **Goal IV. Performance Excellence**

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

- A. Deploy the Alamo Way using data to build a culture of evidence and efficient and effective systems to ensure sustainability
- B. Build talent and engage employees with a focus on learning, collaboration, and performance
- C. Ensure sound financial management
- D. Maximize technology for student and employee success with a focus on innovation
- E. Develop long- and short-term facilities plans for colleges and district, including upgrades to master plans, deferred maintenance, and scheduled maintenance
- F. Develop safety manuals, plans, and protocols and the associated student and employee training
- G. Identify and implement strategic environmental sustainability procedures and initiatives throughout the district

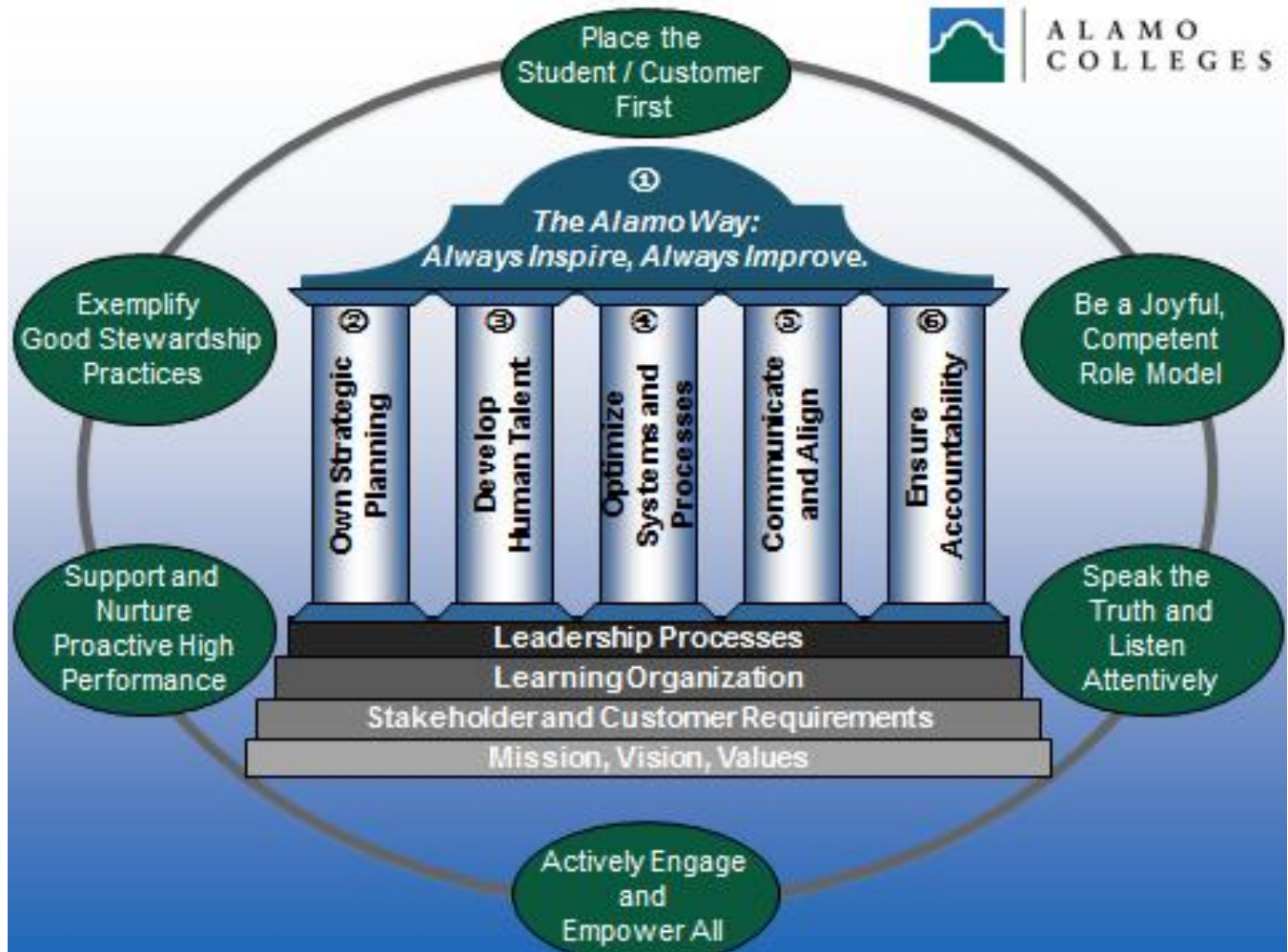
### **Goal V. Organizational Communication**

**Foster integrated organizational communication to consistently promote the positive impact and value of the Alamo Colleges to the community of Bexar County and the surrounding service area.**

- A. Develop and deploy a marketing plan for the Alamo Colleges that addresses dual credit curriculum, transfer curriculum, workforce curriculum, continuing education curriculum, and developmental education curriculum
- B. Develop, measure, track, and improve communication approaches and outcomes
- C. Develop and deploy an internal communication plan focusing on transparency and two-way communication



## Alamo Colleges Leadership Model



## Key Performance Indicators

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

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

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




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

## Alamo Colleges Benchmarks

### How the Alamo Colleges Measure Up




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

The color-code system employed is as follows:

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

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

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

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

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

## Alamo Colleges Benchmarks Executive Summary

Driver 1. Recruitment			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
10. Participation rate in service area (Fall 2012 data)	State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2%	3.9%	↓
11. Fall credit student headcount by college of attendance (Fall 2011-Fall 2012 change)	AC baseline (Fall 2006 to Fall 2007 change) = 1.6%	-6.0%	↓
12. Fall credit student headcount by college of registration (Fall 2012 data)	VLCC average = 47,094 VLCC & State Best Dallas = 75,861 National (Maricopa, Fall 2011) = 141,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	58,857	↓

Driver 2. Retention			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
36. Student Engagement - Support for learners (Spring 2011)	State average = 52.3 National average = 50.0 VLCC Best (El Paso) = 57.7 State Best (Frank Philips) = 66.9	51.9	↓
37. Student Engagement - Active & collaborative learning (Spring 2011)	State average = 49.3 National average = 50.0 VLCC Best (NVC) = 59.4 State Best (Frank Philips) = 66.5	50.3	↓
38. Student Engagement - Student effort (Spring 2011)	State average = 49.1 National average = 50.0 VLCC Best (South Texas) = 57.9 State Best (Frank Philips) = 66.9	50.1	↓
39. Student Engagement - Academic challenge (Spring 2011)	State average = 48.8 National average = 50.0 VLCC Best (South Texas) = 52.5 State Best (Frank Philips) = 64.6	49.8	↓
40. Student Engagement - Student-faculty interaction (Spring 2011)	State average = 49.2 National average = 50.0 VLCC Best (NVC) = 53.3 State Best (Frank Philips) = 65.5	49.0	↓
56. Course completion rate (Fall 2012*, based on grade distribution)	AC baseline (Fall 2006) = 80.2 % Dual Credit = 96.9% Non-Dual Credit = 89.5%	89.9%	↑
60. FT FTIC Fall 2011-to-Fall 2012 persistence rate (Cohort = 4,189)	State & VLCC best (LoneStar Cy-Fair) = 66.5% VLCC Average = 55.7% Statewide = 52.5% National (Northern Virginia, Fall 2011) = 69.0% AC developmental education 50.8%	59.7%	↑
62. PT FTIC Fall 2011-to-Fall 2012 persistence rate (Cohort = 5,526)	AC baseline (Fall 2006 to Fall 2007) = 46.3%	47.8%	↑
67. Productive grade rate (Fall 2012*; success rate based on grade distribution)	AC baseline (Fall 2006) = 67.3% Dual Credit = 93.8% Non-Dual Credit = 75.3%	76.2%	↑

Driver 3. Completion			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
90. Number of degrees and certificates awarded (FY 2012)	VLCC best (Dallas) = 7,928 VLCC average = 4,769 National (Maricopa, 2011) = 22,294	6,271	↑
94. FT 3-year graduation rate by FTIC 2009 cohort* (Cohort = 4,405)	VLCC best (South Texas) = 18.1% VLCC average = 10.4% State average = 13.0% State best (Clarendon) = 32.0% National (Maricopa, 2007 cohort) = 19.5% AC developmental education = 5.4%	9.1	↑
95. PT 3-year graduation rate by FTIC 2009 cohort (Cohort =4,024)		5.7	↑
96. FT 4-year graduation rate by FTIC 2008 cohort* (Cohort = 3,822)	VLCC best (South Texas) = 21.9% VLCC average = 13.9% State average = 16.0% State best (Clarendon College) = 32.8% National (Maricopa, 2007 cohort) = 23.4% AC developmental education = 9.1%	13.3	↑
97. PT 4-year graduation rate by FTIC 2008 cohort (Cohort =3,235)		8.7	↑
98. FT 6-year graduation rate by FTIC 2006 cohort* (Cohort = 3,645)	VLCC best (South Texas) = 18.8% VLCC average = 13.1% State average = 15.1% State best (Vernon) = 31.2%	18.2	↑
99. PT 6-year graduation rate by FTIC 2006 cohort (Cohort =2,610)		13.7	↑
100. % of Fall FTIC students who transferred to a senior institution (FY 2012)	VLCC Best (Collin) = 31.6% VLCC Average = 24.4% Statewide = 28.0% State best (Blinn College) = 49.4%	19.7%	↔

Driver 4. Clusters			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
114. % of Academic students employed within six months of graduation (FY 2011)	VLCC & State best (PAC) = 53.2% VLCC average = 37.9% State average = 36.7%	48.1%	↑
115. % of technical students employed within six months of graduation (FY 2011)	VLCC best (El Centro-DCCCD) = 82.7% VLCC average = 74.1% State average = 76.5% State Best (Brazosport) = 89.3%	74.3%	↓

Other (Operations)			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
132. Average class size (Fall 2012)	VLCC Range = 15 - 25 Alamo Colleges target = 23	23.4	↔

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

## Alamo Colleges Benchmarks and Trends Selected KPIs and KPI Measures by Strategic Driver

Driver 1. Recruitment									
KPI	KPI Measure		Benchmark		Fall 2009	Fall 2010	Fall 2011	Fall 2012	Change
Market Penetration	10	Participation rate in service area (Fall term)	State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2%	Alamo	4.6%	4.6%	4.4%	3.9%	↓
Student Enrollment	11	Fall credit student headcount by college of attendance	AC baseline (Fall 2006 to Fall 2007 change) = 1.6%	Alamo	60,265	63,341	63,682	59,835	↓
				SAC	22,010	22,056	21,939	19,640	↓
				SPC	10,280	10,828	10,710	10,313	↓
				PAC	8,335	8,965	9,163	8,568	↓
				NVC	14,587	15,921	16,067	15,992	↔
				NLC	5,053	5,571	5,729	5,322	↓
Student Enrollment	12	Fall credit student headcount by college of registration	VLCC average = 47,094 VLCC & State Best Dallas = 75,861 National (Maricopa, Fall 2011) = 141,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	Alamo	58,638	62,295	62,517	58,857	↓
				SAC	24,135	25,269	25,567	23,134	↓
				SPC	11,008	10,828	10,710	10,313	↓
				PAC	8,335	8,965	9,163	8,568	↓
				NVC	14,587	15,921	16,067	15,992	↔
				NLC	573	1,312	1,010	850	↓

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

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



Driver 2. Retention									
KPI	KPI Measure		Benchmark		Spring 2005	Spring 2007	Spring 2009	Spring 2011	Change
Student Engagement	36	Student Engagement - Support for learners	State average = 52.3 National average = 50.0 VLCC Best (El Paso) = 57.7 State Best (Frank Phillips) = 66.9	Alamo	52.7	53.9	52.6	51.9	↓
				SAC	49.5	51.4	52.2	48.9	↓
				SPC	56.6	57.3	54.8	54.8	↔
				PAC	54.5	54.6	54.0	53.2	↓
				NVC	50.0	52.3	53.6	55.2	↑
				NLC	NA	NA	48.5	47.2	↓
Student Engagement	37	Student Engagement - Active & collaborative learning	State average = 49.3 National average = 50.0 VLCC Best (NVC) = 59.4 State Best (Frank Phillips) = 66.5	Alamo	52.5	51.6	53.6	50.3	↓
				SAC	46.1	47.2	49.9	47.4	↓
				SPC	52.5	51.1	51.3	48.3	↓
				PAC	50.6	49.7	55.8	48.9	↓
				NVC	60.6	58.4	61.1	59.4	↓
				NLC	NA	NA	49.8	47.6	↓
Student Engagement	38	Student Engagement - Student effort	State average = 49.1 National average = 50.0 VLCC Best (South Texas) = 57.9 State Best (Frank Phillips) = 59.9	Alamo	52.3	50.8	51.0	50.1	↓
				SAC	49.0	48.0	48.1	48.3	↔
				SPC	51.1	48.2	52.5	54.4	↑
				PAC	54.4	52.9	52.6	49	↓
				NVC	54.7	54.2	55.4	53.1	↓
				NLC	NA	NA	46.6	45.9	↓
Student Engagement	39	Student Engagement - Academic challenge	State average = 48.8 National average = 50.0 VLCC Best (South Texas) = 52.5 State Best (Frank Phillips) = 54.6	Alamo	50.8	49.8	50.9	49.8	↓
				SAC	49.9	50.4	50.5	50.1	↓
				SPC	52.3	51.6	50.3	51.3	↑
				PAC	51.1	48.3	52.3	48.7	↓
				NVC	49.7	48.8	52.2	52.4	↔
				NLC	NA	NA	49.2	46.5	↓
Student Engagement	40	Student Engagement - Student-faculty interaction	State average = 49.2 National average = 50.0 VLCC Best (NVC) = 53.3 State Best (Frank Phillips) = 66.5	Alamo	49.7	50.7	50.6	49.0	↓
				SAC	45.3	48.0	48.0	48.5	↑
				SPC	50.1	49.4	50.5	48.8	↓
				PAC	53.0	51.8	53.2	48.4	↓
				NVC	50.4	53.5	52.5	53.3	↑
				NLC	NA	NA	49.0	46.1	↓
Student Progress	56	Course completion rate (based on grade distribution)	AC baseline (Fall 2006) = 80.2 % Dual Credit = 96.5% Non-Dual Credit = 89.5%		Fall 2009	Fall 2010	Fall 2011	Fall 2012*	Change
				Alamo	86.8%	86.9%	89.3%	89.9%	↑
				SAC	83.4%	84.2%	86.9%	87.7%	↑
				SPC	86.3%	85.8%	90.4%	91.8%	↑
				PAC	88.4%	86.7%	89.7%	89.1%	↓
				NVC	90.1%	90.4%	91.0%	91.2%	↔
Student Progress	60	FT FTIC Fall-to-Fall persistence rate (Cohort = 4,189)	State & VLCC best (LoneStar Cy-Fair) = 66.5% VLCC Average = 55.7% Statewide = 52.5% National (Northern Virginia, Fall 2011) = 69.0% AC developmental education 50.8%		Fall 2008 to Fall 2009	Fall 2009 to Fall 2010*	Fall 2010 to Fall 2011	Fall 2011 to Fall 2012	Change
				Alamo	62.6%	61.1%	58.6%	59.7%	↑
				SAC	58.4%	57.0%	57.6%	54.6%	↓
				SPC	51.2%	42.0%	41.6%	49.8%	↑
				PAC	58.1%	54.9%	56.8%	54.7%	↓
				NVC	72.2%	68.7%	62.3%	64.8%	↑
Student Progress	62	PT FTIC Fall-to-Fall persistence rate (Cohort = 5,526)	AC baseline (Fall 2006 to Fall 2007) = 46.3%	Alamo	49.5%	50.1%	47.3%	47.8%	↑
				SAC	43.9%	43.5%	42.6%	39.7%	↓
				SPC	38.5%	36.8%	30.9%	36.3%	↑
				PAC	42.5%	42.5%	38.4%	38.7%	↑
				NVC	55.0%	54.4%	46.4%	49.7%	↑
				NLC	31.8%	27.4%	19.4%	18.0%	↓

Student Progress	67	Productive grade rate (success rate based on grade distribution)	AC baseline (Fall 2006) = 67.3% Dual Credit = 93.8% Non-Dual Credit = 75.3%		Fall 2009	Fall 2010	Fall 2011	Fall 2012*	Change
				Alamo	71.0%	72.6%	74.5%	76.2%	↑
				SAC	66.4%	68.9%	72.0%	73.9%	↑
				SPC	72.5%	71.4%	75.2%	77.6%	↑
				PAC	69.8%	72.7%	75.3%	75.0%	↔
				NVC	76.9%	77.7%	77.5%	78.4%	↑
NLC	73.7%	73.7%	73.1%	78.1%	↑				

\*Preliminary data.

Driver 3. Completion										
KPI	KPI Measure	Benchmark		FY 2009	FY 2010	FY 2011	FY 2012	Change		
Graduation	90	Number of degrees and certificates awarded	VLCC best (Dallas) = 7,928 VLCC average = 4,769 National (Maricopa, 2011) = 22,294	Alamo	4,660	6,016	5,509	6,271	↑	
				SAC	1,836	1,995	1,870	2,533	↑	
				SPC	1,284	1,415	1,433	1,434	↔	
				PAC	712	1,309	1,063	938	↓	
				NVC	827	1,289	1,135	1,352	↑	
				NLC	1	8	8	14	↑	
Graduation	94	FT 3-year graduation rate by FTIC cohort* (Cohort = 4,407)	VLCC best (South Texas) = 18.1% VLCC average = 10.4% State average = 13.0% State best (Clarendon) = 32.0% National (Maricopa, 2007 cohort) = 19.5% AC developmental education = 5.4%		Fall 2006 Cohort	Fall 2007 Cohort	Fall 2008 Cohort	Fall 2009 Cohort*	Change	
				Alamo	6.6%	8.0%	8.0%	9.1%	↑	
				SAC	3.8%	5.1%	5.9%	6.3%	↑	
				SPC	7.8%	8.5%	8.2%	7.9%	↑	
				PAC	8.4%	8.7%	9.3%	9.3%	↑	
				NVC	12.0%	16.7%	12.9%	14.4%	↑	
NLC	NA	12.0%	6.2%	5.7%	↑					
Graduation	95	PT 3-year graduation rate by FTIC cohort (Cohort = 4,025)			Fall 2006 Cohort	Fall 2007 Cohort	Fall 2008 Cohort	Fall 2009 Cohort	Change	
				Alamo	5.3%	4.5%	4.7%	5.7%	↑	
				SAC	4.1%	2.1%	2.0%	3.0%	↑	
				SPC	11.6%	10.8%	10.9%	10.3%	↓	
				PAC	3.2%	3.2%	2.2%	3.7%	↑	
				NVC	4.0%	5.2%	5.1%	6.4%	↑	
NLC	NA	0.0%	0.9%	4.2%	↑					
Graduation	96	FT 4-year graduation rate by FTIC cohort* (Cohort = 3,822)	VLCC best (South Texas) = 21.9% VLCC average = 13.9% State average = 16.0% State best (Clarendon College) = 32.8% National (Maricopa, 2007 cohort) = 23.4% AC developmental education = 9.1%		Fall 2005 Cohort	Fall 2006 Cohort	Fall 2007 Cohort	Fall 2008 Cohort*	Change	
				Alamo	8.6%	10.8%	11.6%	13.3%	↑	
				SAC	5.4%	7.6%	8.2%	10.0%	↑	
				SPC	9.3%	12.0%	12.7%	11.5%	↑	
				PAC	10.0%	12.7%	11.6%	11.7%	↑	
				NVC	14.8%	17.3%	21.7%	17.8%	↓	
NLC	NA	NA	20.0%	7.1%	↓					
Graduation	97	PT 4-year graduation rate by FTIC cohort (Cohort = 3,234)			Fall 2005 Cohort	Fall 2006 Cohort	Fall 2007 Cohort	Fall 2008 Cohort	Change	
				Alamo	7.6%	8.1%	7.9%	8.7%	↑	
				SAC	2.9%	5.8%	4.6%	4.9%	↔	
				SPC	15.3%	14.0%	14.1%	13.9%	↔	
				PAC	5.8%	5.9%	5.9%	4.6%	↓	
				NVC	9.5%	8.8%	10.4%	9.7%	↓	
NLC	NA	NA	3.4%	4.7%	↑					
Graduation	98	FT 6-year graduation rate by FTIC cohort* (Cohort = 3,646)	VLCC best (South Texas) = 18.8% VLCC average = 13.1% State average = 15.1% State best (Vernon) = 31.2%		Fall 2003 Cohort	Fall 2004 Cohort	Fall 2005 Cohort	Fall 2006 Cohort*	Change	
				Alamo	10.6%	11.8%	10.7%	18.2%	↑	
				SAC	7.7%	8.1%	8.2%	12.1%	↑	
				SPC	14.1%	15.0%	12.3%	15.8%	↑	
				PAC	11.0%	13.8%	11.2%	18.3%	↑	
				NVC	13.6%	15.1%	14.3%	22.7%	↑	
NLC	NA	NA	NA	NA	NA					

KPI	KPI Measure	Benchmark		Fall 2003 Cohort	Fall 2004	Fall 2005 Cohort	Fall 2006 Cohort	Change	
				Alamo	9.9%	9.2%	11.6%	13.7%	↑
Graduation	99	PT 6-year graduation rate by FTIC cohort (Cohort = 2,610)		SAC	7.4%	7.1%	6.6%	9.4%	↑
				SPC	12.3%	10.6%	19.1%	16.5%	↓
				PAC	11.2%	9.7%	9.3%	10.0%	↑
				NVC	11.1%	12.6%	15.2%	14.3%	↓
				NLC	NA	NA	NA	NA	NA
KPI	KPI Measure	Benchmark		FY 2009	FY 2010	FY 2011	FY 2012	Change	
				Alamo	19.4%	19.2%	19.9%	19.7%	↔
Transfer	100	% of Fall FTIC students who transferred to a senior institution in six years	VLCC Best (Collin) = 31.6% VLCC Average = 24.4% Statewide = 28.0% State best (Blinn College) = 49.4%	SAC	19.7%	19.8%	21.5%	19.0%	↓
				SPC	10.5%	9.5%	10.0%	12.3%	↑
				PAC	18.9%	18.4%	15.9%	18.6%	↑
				NVC	31.6%	31.7%	30.7%	29.6%	↓
				NLC	NA	NA	NA	NA	NA

Driver 4. Clusters									
KPI	KPI Measure		Benchmark		FY 2008	FY 2009	FY 2010	FY 2011	Change
Workforce Success	114	% of academic students employed within six months of graduation	VLCC & State best (PAC) = 37.9% VLCC average = 37.9% State average = 36.7%	Alamo	22.3%	45.9%	44.0%	48.1%	↑
				SAC	31.3%	38.4%	37.5%	45.4%	↑
				SPC	20.7%	56.2%	57.8%	53.2%	↓
				NVC	21.6%	33.8%	38.4%	42.4%	↑
				NLC	NA	NA	16.7%	37.5%	↑
Workforce Success	115	% of technical students employed within six months of graduation	VLCC best (El Centro- DCCCD) = 82.7% VLCC average = 74.1% State average = 76.5% State Best (Brazosport) = 89.3%	Alamo	60.9%	78.4%	75.3%	74.3%	↓
				SAC	65.8%	78.9%	74.9%	73.2%	↔
				SPC	63.7%	79.0%	75.9%	76.1%	↔
				PAC	32.4%	64.9%	73.8%	68.9%	↓
				NVC	58.5%	67.7%	62.1%	62.8%	↓
				NLC	NA	NA	NA	NA	NA

Other (Operations)									
KPI	KPI Measure		Benchmark		Fall 2009	Fall 2010	Fall 2011	Fall 2012	Change
Financial Management	132	Average class size (Excluding courses related to Flex terms, internet orientation, ESOL, private Music lessons, laboratories, WETC (PAC and NVC), Co-Ops, internships, practicum, Gateway, and semester credit hours = 0)	VLCC Range = 15 - 25 Alamo Colleges target = 23	Alamo	22.2	24.1	23.7	23.4	↔
				SAC	22.8	23.8	23.5	22.8	↓
				SPC	21.9	25.2	23.5	23.7	↔
				PAC	21.8	24.1	23.8	24.0	↔
				NVC	21.7	23.3	23.6	23.4	↔
				NLC	22.7	25.4	25.2	24.3	↓

\* Preliminary data.

## Integrated Planning

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

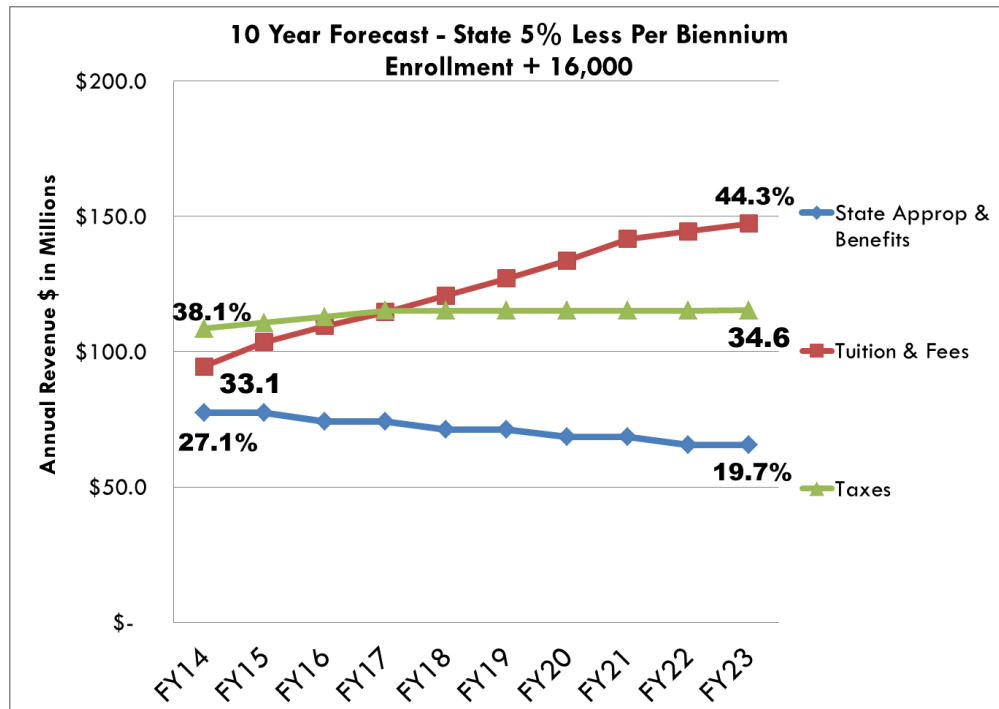


The integrated planning model for the Alamo Colleges guides all colleges and district units to strengthen the connection between the strategic plan, the action plans, and the budget. The model requires the integration of strategic and operational planning with a systematic results management process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

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

## Multi-Year Planning

The Board of Trustees reviewed a multi-year planning projection, using the FY 2013-2014 budget as the baseline. The projection assumes a continuing decline of 5% less each biennium in state funding. Based on a demographic study, enrollment is projected to grow an average 2.3% per year over the ten-year period. Tuition rate increases were built into the assumptions to the extent necessary, never exceeding 5% over the prior year. Tax revenue is assumed to grow as the assessed valuation of homes and property increases in Bexar County; however, with the approved tax rate increase effective in the prior budget year (FY 2012-2013), no further tax rate adjustments were assumed.



Operating expenses will grow as a function of revenue; but at a much lesser rate. Enrollment is anticipated to increase from 65,365 to 81,657, a 25% increase over the ten year period. Operating expense will increase at a lower rate of 10%, with an additional \$31 million of cost savings and efficiencies built into the projection. Facilities and utilities will rely on energy efficiency strategies and preventive maintenance to offset the expected rising costs in utilities. By year six, Preventive Maintenance is increased to a \$21M per year level, more in line with national standards.

The Board of Trustees approved a FY 2013-2014 operating budget that included the use of \$12.4M of Fund Balance to be used as an investment in the future. This investment made from Fund Balance was possible from accumulated savings from overall operations for several years of strategic initiatives and cost containment that have resulted in the funds being available. The impact of these investments will serve to prepare the Alamo Colleges as it continues to meet the challenges of the future.

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

<b>Multi-Year Operating Projections: Increase Tuition 5% in 2015, 3% in 2016-2021; assumes Taxable Assessed Valuation increase of 2% in 2015-2017; assumes State Appropriations decline 5% per Biennium</b>										
	YR1	YR2	YR3	YR4	YR5	YR6	YR7	YR8	YR9	YR10
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
<b>REVENUE</b>										
State Appropriations - Instruction	\$ 63.4	\$ 63.4	\$ 60.3	\$ 60.3	\$ 57.3	\$ 57.3	\$ 54.4	\$ 54.4	\$ 51.7	\$ 51.7
State Appropriations - Benefits	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0	\$ 14.0
Tuition & Fees	\$ 94.5	\$ 103.5	\$ 109.5	\$ 114.6	\$ 120.8	\$ 127.1	\$ 133.7	\$ 141.7	\$ 144.5	\$ 147.4
Taxes	\$ 108.6	\$ 110.7	\$ 112.9	\$ 115.1	\$ 115.2	\$ 115.2	\$ 115.2	\$ 115.2	\$ 115.2	\$ 115.3
Non-formula	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8	\$ 17.8
Other / Auxiliary	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7	\$ 4.7
<b>Total Revenue</b>	<b>\$ 303.0</b>	<b>\$ 314.2</b>	<b>\$ 319.2</b>	<b>\$ 326.6</b>	<b>\$ 329.7</b>	<b>\$ 336.0</b>	<b>\$ 339.8</b>	<b>\$ 347.8</b>	<b>\$ 348.0</b>	<b>\$ 350.9</b>
<b>EXPENSE</b>										
<b>Colleges:</b>										
Instruction / General funding	\$ 145.8	\$ 149.1	\$ 151.2	\$ 152.4	\$ 154.2	\$ 155.9	\$ 157.6	\$ 159.9	\$ 161.5	\$ 163.1
Non-Formula	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7
Fringe Benefits	\$ 27.8	\$ 28.4	\$ 28.8	\$ 29.0	\$ 29.4	\$ 29.7	\$ 30.0	\$ 30.5	\$ 30.8	\$ 31.1
Capital	\$ 3.3	\$ 4.0	\$ 4.5	\$ 5.0	\$ 5.5	\$ 6.0	\$ 6.5	\$ 7.0	\$ 7.5	\$ 9.0
<b>Total Colleges</b>	<b>\$ 189.6</b>	<b>\$ 194.3</b>	<b>\$ 197.2</b>	<b>\$ 199.2</b>	<b>\$ 201.8</b>	<b>\$ 204.3</b>	<b>\$ 206.8</b>	<b>\$ 210.1</b>	<b>\$ 212.5</b>	<b>\$ 215.9</b>
<b>District:</b>										
Mandatory & General Institution	\$ 28.5	\$ 22.7	\$ 20.9	\$ 21.1	\$ 21.3	\$ 21.5	\$ 21.5	\$ 21.7	\$ 21.9	\$ 22.0
Preventive Maintenance	\$ 12.5	\$ 14.5	\$ 16.5	\$ 18.5	\$ 20.5	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor/VC	\$ 41.1	\$ 41.1	\$ 41.4	\$ 41.6	\$ 41.8	\$ 42.1	\$ 42.3	\$ 42.6	\$ 42.8	\$ 43.0
Facilities	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0	\$ 23.0
Fringe Benefits	\$ 16.7	\$ 16.7	\$ 16.8	\$ 16.9	\$ 17.0	\$ 17.1	\$ 17.2	\$ 17.3	\$ 17.4	\$ 17.5
Non-Formula	\$ 3.9	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7	\$ 3.7
<b>Total District</b>	<b>\$ 125.8</b>	<b>\$ 121.6</b>	<b>\$ 122.2</b>	<b>\$ 124.7</b>	<b>\$ 127.2</b>	<b>\$ 128.3</b>	<b>\$ 128.6</b>	<b>\$ 129.2</b>	<b>\$ 129.7</b>	<b>\$ 130.1</b>
<b>Grand Total Expense</b>	<b>\$ 315.4</b>	<b>\$ 315.9</b>	<b>\$ 319.4</b>	<b>\$ 323.9</b>	<b>\$ 329.0</b>	<b>\$ 332.6</b>	<b>\$ 335.4</b>	<b>\$ 339.3</b>	<b>\$ 342.3</b>	<b>\$ 346.0</b>
<b>BALANCE</b>	<b>\$ (12.4)</b>	<b>\$ (1.7)</b>	<b>\$ (0.3)</b>	<b>\$ 2.7</b>	<b>\$ 0.7</b>	<b>\$ 3.4</b>	<b>\$ 4.4</b>	<b>\$ 8.5</b>	<b>\$ 5.7</b>	<b>\$ 4.9</b>
Enrollment	65,365	68,329	70,207	71,373	73,027	74,646	76,255	78,517	80,081	81,657

Multi-Year Operating Projections: Assumption Page

	YR1 FY14	YR2 FY15	YR3 FY16	YR4 FY17	YR5 FY18	YR6 FY19	YR7 FY20	YR8 FY21	YR9 FY22	YR10 FY23	
<b>Enrollment</b>											
Using the demographic growth assumptions provided by Facilities Programming as the baseline for enrollment growth, followed by adjustments to that growth, based on trends.											
											<b>Avg</b>
<i>Enrollment</i>	65,365	68,329	70,207	71,373	73,027	74,646	76,255	78,517	80,081	81,657	
<i>Y-o-Y Growth</i>	0.00%	4.53%	2.75%	1.66%	2.32%	2.22%	2.16%	2.97%	1.99%	1.97%	<b>2.26%</b>
<b>State Appropriations</b>											
Based on the flat FY1415 biennium appropriations, a 5% decline per biennium is assumed											
<b>Tuition</b>											
The following annual tuition rate increases are assumed, in order to keep pace with enrollment growth as state funding decreases. The end result in the planning model is an 10 year cumulative impact to Fund Balance of: \$ 15.8											
											<b>Avg</b>
<i>Tuition rate increase</i>	0.00%	5.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	<b>2.30%</b>
<b>Taxes</b>											
M&O tax rate assumptions											
											<b>Avg</b>
<i>TAV change</i>	5%	2%	2%	2%	0%	0%	0%	0%	0%	0%	<b>1.10%</b>
<i>Effective Rate change</i>	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	<b>0.00%</b>
<b>Expense assumptions</b>											
Baseline expense growth uses the enrollment growth multiplied by efficiency factor, to create baseline expense growth at a rate less than enrollment.											
											<b>Avg</b>
<i>Efficiency dollars</i>	\$ -	\$ (6.5)	\$ (3.6)	\$ (2.2)	\$ (3.1)	\$ (3.0)	\$ (3.0)	\$ (4.1)	\$ (2.8)	\$ (2.8)	<b>\$ (31.1)</b>
<b>Preventive Maintenance</b> - annual PM grows to reach \$21M per year											
PM annual amount	\$ 12.5	\$ 14.5	\$ 16.5	\$ 18.5	\$ 20.5	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	
<i>PM incremental growth \$M</i>	\$ 2.5	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0	\$ 0.5	\$ -	\$ -	\$ -	\$ -	
<b>Capital assumption to achieve \$9M annual</b>											
Capital annual amount	\$ 3.3	\$ 4.0	\$ 4.5	\$ 5.0	\$ 5.5	\$ 6.0	\$ 6.5	\$ 7.0	\$ 7.5	\$ 9.0	
<i>Capital incremental growth \$M</i>	\$ -	\$ 0.7	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 1.5	
<b>Student Success Funding</b>											
Student Success funding by year with assumption to end funding in YR 3; also, assumed FY13 carryover into FY14 of approx \$1M											
<i>Annual funding of SS</i>	\$ 1.0	\$ 2.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

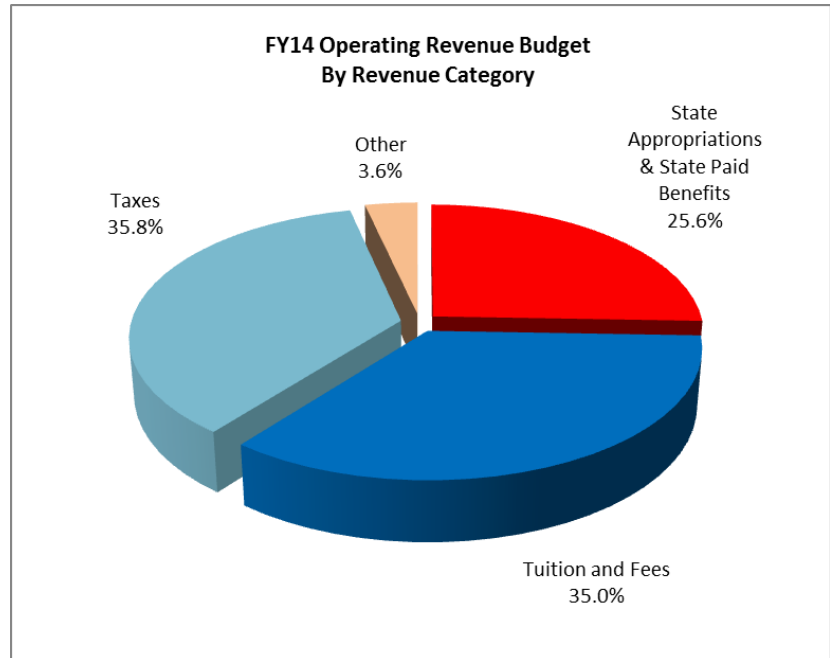
# FINANCIAL INFORMATION



## Revenue Summary

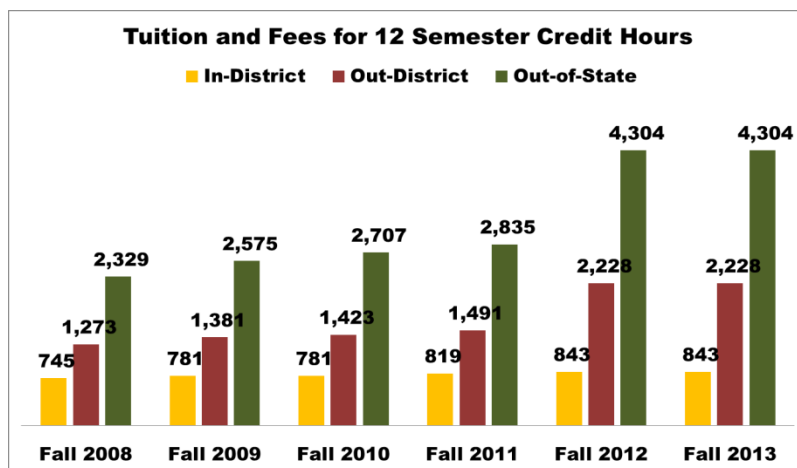
Operating revenues to Alamo Colleges are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. Detailed revenue information by type is contained in the Supplemental Information for the FY 2013-2014 Annual Budget. The FY 2013-2014 Annual Budget is based on the following revenue assumptions:

- The FY 2013-2014 does not include a tuition rate increase. While enrollment was down year over year, tuition rates remained the same as FY 2012-2013.
- The projected ad valorem taxes increased significantly as the taxable assessed value of properties across Bexar County rose by over 5%. It is important to note, there was not a property tax rate increase requested for the FY 2013-2014 budget.
- Beginning in FY 2013-2014, state appropriations revenues have been re-stated to include state paid benefits (group health & retirement)



### Tuition and Fees

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



The Board of Trustees, in the interest of our students, requested the FY 2013-2014 operating budget keep tuition and fees flat, with no increase in rate. For the fall semester 2013, per-semester special program tuition was continued for 30 existing programs and added for the communication design program. This increased tuition better aligns program revenues with costs related to required specialized equipment, labs, and/or class size limitations. Effective Fall 2013, students pay a maximum of \$50 per year

as a Campus Access Fee. This fee is charged to all students. Students receive, at no additional charge, access to all campus facilities, up to two parking decals for surface parking lots or a VIA bus pass, readily accessible information services on and off campus and continuous 24-hour security.

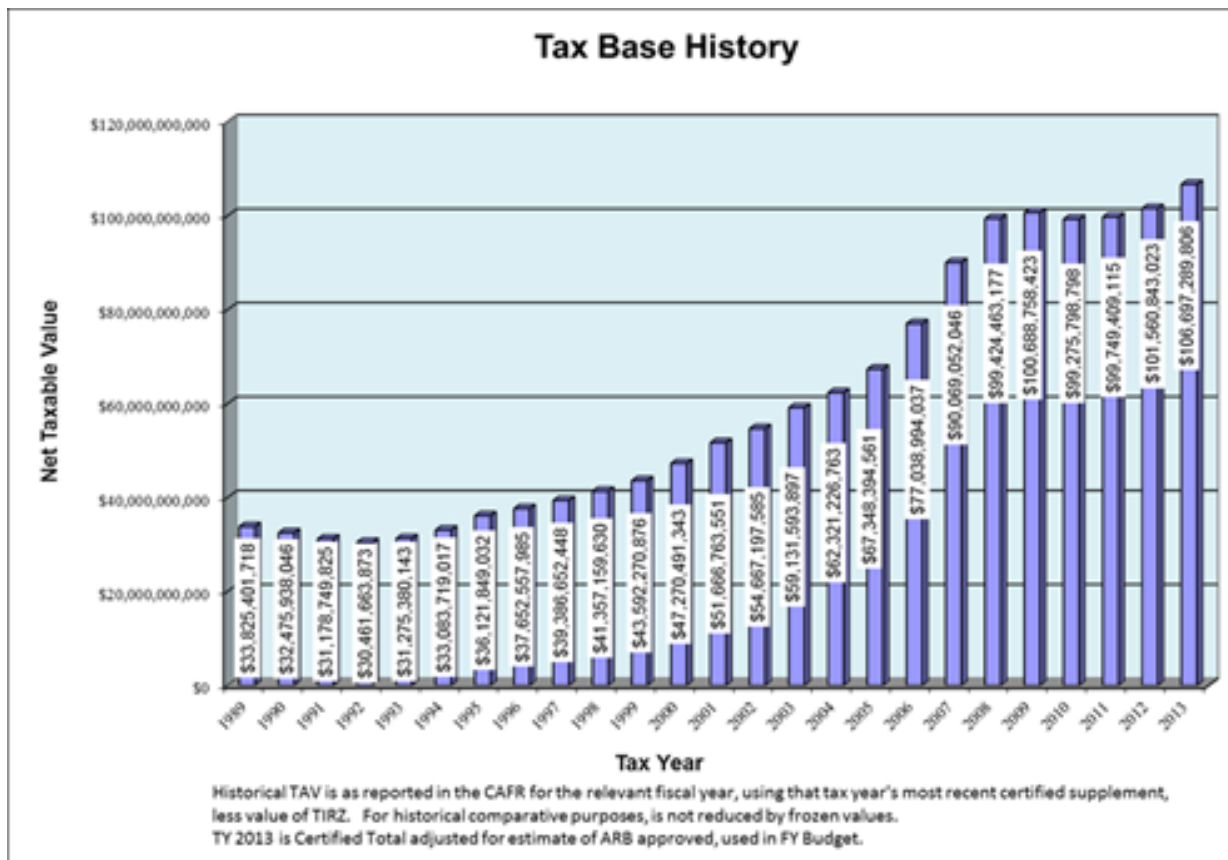
The assumption on enrollment is “no growth” as compared to the prior year, with an average class size of 25 students.

In comparison to other local institutions of higher education, the Alamo Colleges remains very affordable at \$843 for in-district tuition and fees for students taking 12 semester credit hours or \$868, including the Campus Access Fee. At the University of Texas at San Antonio, in-district students taking 12 semester credit hours in fall 2013 should expect to pay a total of \$3,728 in tuition and fees. The cost to enroll for 12 semester credit hours at St. Mary’s University, a private university in San Antonio, in fall 2013 totals \$12,563.

**Ad Valorem Taxes**

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

With an increase in taxable valuation of over 5% for this budget year, the Board of Trustees approved the same property tax rates as were levied in FY 2012-2013. 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 \$108.6 million from ad valorem taxes is included in the FY 2013-2014 operating budget, and restricted revenue of \$46.6 million is for debt service on general obligation bonds and maintenance tax notes.



**State Appropriations**

These funds are allocated on a biennium basis and may not be used for construction, repairs or renovations of facilities. State funding for community colleges began in 1942 and was initially based on headcount

enrollment. In 1972, a formula approach to funding, based on contact hours, was implemented to cover the instructional costs incurred by community colleges. Contact hours are the hours students spend in the classroom.

The 83<sup>rd</sup> Texas Legislature enacted a revised methodology providing funding to Texas Public Community and Junior Colleges, allocated beginning in FY 2013-2014 using a combination of three different approaches:

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

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

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

The Alamo Colleges’ FY 2013-2014 budget includes \$63 million in state appropriation revenue and an additional \$14 million as the state’s contribution toward employee group health and retirement.

**Restricted Funds**

These are funds restricted by donors or other outside agencies for specific purposes; gifts whose donors have placed limitations on their use; grants from private or governmental sources; bond proceeds; debt levy tax revenues; and other sponsored funds that are restricted for specific program use. A total of \$118.2 million of these funds are reflected in the FY 2013-2014 All Funds Budget Report, a decrease of \$45.8 million resulting from a decrease in instruction and general and a decrease in scholarships and building. Debt proceeds are included in the revenues section of the budget; however, they are recorded as a liability in the financial statements. As these funds are non-discretionary and variable, comparative data is presented as information only.

Revenues	FY 2012-2013	FY 2013-2014	Change
Instruction & General	\$39,033,871	\$14,765,000	(\$24,268,871)
Scholarships and Fellowships	80,763,785	56,797,309	(23,966,476)
Capital Outlay	0	0	0
Building	0	0	0
Debt Services	44,125,548	46,603,886	2,478,338
Total	\$163,923,204	\$118,166,195	(\$45,757,009)

**FY 2013-2014 All Funds Budget Report**

<b>ALAMO COLLEGES</b>			
<b>FY 2013 - 2014 ALL FUNDS BUDGET REPORT</b>			
	Proposed Budget 2013 - 2014		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
Instruction and General	297,603,813	14,765,000 *	312,368,813
Public Service	103,300		103,300
Scholarships and Fellowships		56,797,309	56,797,309
Auxiliary Enterprises	4,350,720		4,350,720
Student Activity Fee	978,265		978,265
Other (Use of Fund Balance)			
<b>Subtotal Current Funds</b>	<b>303,036,098</b>	<b>71,562,309</b>	<b>374,598,407</b>
Capital Outlay			
Renewals & Replacements			
Building			
Furniture & Equipment			
Debt Services		46,603,886	46,603,886
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>46,603,886</b>	<b>46,603,886</b>
<b>TOTAL REVENUES</b>	<b>303,036,098</b>	<b>118,166,195</b>	<b>421,202,293</b>
<b>BEGINNING FUND BALANCES</b>			
Instruction and General	72,196,021	1,074,473	73,270,494
Public Service	-	-	
Scholarships and Fellowships	-	4,701,676	4,701,676
Auxiliary Enterprises	5,897,271	-	5,897,271
Student Activity Fee	664,393	-	664,393
Other (Use of Fund Balance)			
<b>Subtotal Current Funds</b>	<b>78,757,685</b>	<b>5,776,149</b>	<b>84,533,834</b>
Capital Outlay		19,456,272	19,456,272
Renewals & Replacements		-	-
Building		22,671,861	22,671,861
Furniture & Equipment		3,020,000	3,020,000
Debt Services		8,851,742	8,851,742
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>53,999,875</b>	<b>53,999,875</b>
<b>TOTAL BEGINNING FUND BALANCES</b>	<b>78,757,685</b>	<b>59,776,024</b>	<b>138,533,709</b>
<b>TOTAL AVAILABLE</b>			
Instruction and General	369,799,834	15,839,473	385,639,307
Public Service	103,300	-	103,300
Scholarships and Fellowships	-	61,498,985	61,498,985
Auxiliary Enterprises	10,247,991	-	10,247,991
Student Activity Fee	1,642,658	-	1,642,658
Other (Use of Fund Balance)	-	-	-
<b>Subtotal Current Funds</b>	<b>381,793,783</b>	<b>77,338,458</b>	<b>459,132,241</b>
Capital Outlay		19,456,272	19,456,272
Renewals & Replacements		-	-
Building		22,671,861	22,671,861
Furniture & Equipment		3,020,000	3,020,000
Debt Services		55,455,628	55,455,628
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>100,603,761</b>	<b>100,603,761</b>
<b>TOTAL AVAILABLE</b>	<b>381,793,783</b>	<b>177,942,219</b>	<b>559,736,002</b>
<b>TOTAL AVAILABLE = Current Funds + Plant Funds</b>			
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, grants, construction, scholarships, & gifts funds)			
Unspent bond proceeds from prior year are included as part of beginning capital outlay fund balances.			
* Beginning with FY14, state paid fringe benefits are reported in the Unrestricted budget.			

<b>ALAMO COLLEGES</b>			
<b>FY 2013 - 2014 ALL FUNDS BUDGET REPORT</b>			
	Proposed Budget 2013 - 2014		Total
	Unrestricted	Restricted	
<b>EXPENDITURES</b>			
Instruction and General	298,979,706	14,765,000 *	313,744,706
Public Service	275,982		275,982
Scholarships and Fellowships		62,465,862	62,465,862
Auxiliary Enterprises	1,497,996		1,497,996
Student Activity Fee	978,265		978,265
Other (Use of Fund Balance)			-
<b>Subtotal Current Funds</b>	<b>301,731,949</b>	<b>77,230,862</b>	<b>378,962,811</b>
Capital Outlay		19,456,272	19,456,272
Renewals & Replacements			-
Building		22,671,861	22,671,861
Furniture & Equipment		3,020,000	3,020,000
Debt Services		51,852,705	51,852,705
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>97,000,838</b>	<b>97,000,838</b>
<b>TOTAL EXPENDITURES</b>	<b>301,731,949</b>	<b>174,231,700</b>	<b>475,963,649</b>
<b>TRANSFERS (IN) OUT</b>			
Instruction and General	-		-
Public Service	-		-
Scholarships and Fellowships	5,668,553	(5,668,553)	-
Auxiliary Enterprises			
Student Activity Fee			
Other (Use of Fund Balance)			
<b>Subtotal Current Funds</b>	<b>5,668,553</b>	<b>(5,668,553)</b>	<b>-</b>
Capital Outlay			
Renewals & Replacements			
Building			
Furniture & Equipment			-
Debt Services	8,004,687	(8,004,687)	-
<b>Subtotal Plant Funds</b>	<b>8,004,687</b>	<b>(8,004,687)</b>	<b>-</b>
<b>NET TRANSFERS</b>	<b>13,673,240</b>	<b>(13,673,240)</b>	<b>-</b>
<b>TOTAL BUDGET</b>	<b>315,405,189</b>	<b>160,558,460</b>	<b>475,963,649</b>
<b>ENDING FUND BALANCES</b>			
Instruction and General	70,820,128	1,074,473	71,894,601
Public Service	(172,682)	-	(172,682)
Scholarships and Fellowships	(5,668,553)	4,701,676	(966,877)
Auxiliary Enterprises	8,749,995	-	8,749,995
Student Activity Fee	664,393	-	664,393
Other (Use of Fund Balance)	-	-	-
<b>Subtotal Current Funds</b>	<b>74,393,281</b>	<b>5,776,149</b>	<b>80,169,430</b>
Capital Outlay	-	-	
Renewals & Replacements	-	-	
Building	-	-	
Furniture & Equipment	-	-	
Debt Services	(8,004,687)	11,607,610	3,602,923
<b>Subtotal Plant Funds</b>	<b>(8,004,687)</b>	<b>11,607,610</b>	<b>3,602,923</b>
<b>TOTAL ENDING FUND BALANCES</b>	<b>66,388,594</b>	<b>17,383,759</b>	<b>83,772,353</b>
<b>TOTAL EXP, TRANSF &amp; BAL</b>	<b>381,793,783</b>	<b>177,942,219</b>	<b>559,736,002</b>
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL			
<b>Change in Fund Balance</b>	<b>(12,369,091)</b>	<b>(42,392,265)</b>	<b>(54,761,356)</b>

\* Beginning with FY14, state paid fringe benefits are reported in the Unrestricted budget.

## Operating Budget Overview

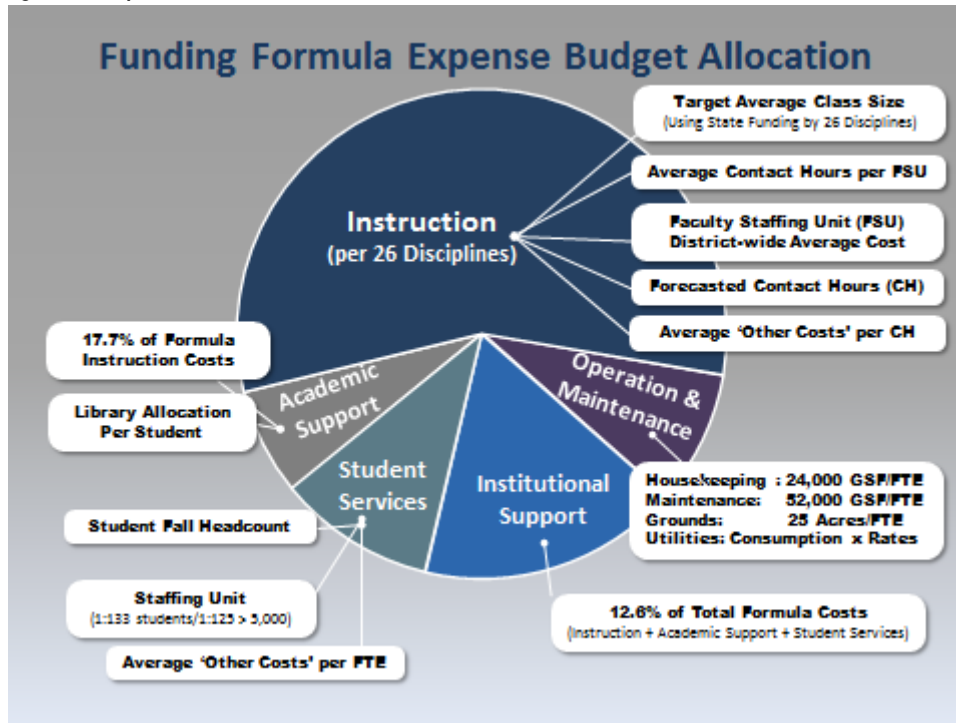
In Millions	
<b>REVENUES</b>	
<b>FY14 Baseline Projections</b>	<b>\$293.3</b>
(Re-stated for State-paid Benefits)	
<a href="#">FY14 Baseline Adjustments</a>	
State Appropriations	\$0.2
Increase in State-paid Benefits	\$2.2
5% Tax Base Increase	\$5.5
Tuition & Fees	\$1.7
	<b>\$9.7</b>
<b>FY14 Revenue Projection</b>	<b>\$303.0</b>
<b>EXPENSES</b>	
<b>FY14 Baseline Projections</b>	<b>\$296.9</b>
<a href="#">FY14 Baseline Adjustments</a>	
Workload Allocation Model Impact	\$6.3
Increase in State-paid Benefits	\$2.2
Affordable Care Act (Adjunct Benefits)	\$0.4
Other Fringe Benefit decrease	(\$2.7)
Remove: FY13 Student Success & Door Access	(\$5.0)
Grounds/Housekeeping/Maintenance increase	\$1.2
Student Credit Card Fees increase	\$0.8
Student Bad Debt uncollectible increase	\$0.4
Texas Public Education Grant increase	\$1.1
	<b>\$4.7</b>
<b>FY14 Baseline after Adjustments</b>	<b>\$301.6</b>
<a href="#">FY14 Proposed Actions</a>	
Customer Service investments	\$3.2
Employee Development investments	\$0.9
Operations & Systems investments	\$5.7
Preventive Maintenance incremental investment	\$2.5
Faculty & Staff Compensation PLACEHOLDER	\$4.6
Cost Savings Strategies	(\$3.3)
	<b>\$13.8</b>
<b>FY14 Expense Projection</b>	<b>\$315.4</b>
<b>FUND BALANCE</b>	<b>(\$12.4)</b>

## Three Year Comparison – Annual Operating Budget

<b>ALAMO COLLEGES</b>				
<b>Three Year General Operating Budget Comparison: FY12, FY13, &amp; FY14</b>				
DESCRIPTION	FY12	FY13	FY14	INC/(DEC)
	APPROVED*	APPROVED*	PROPOSED*	FY14 vs. FY13
<b>REVENUES</b>				
STATE APPROPRIATIONS	\$66,015,450	\$63,236,943	\$63,440,459	\$203,516
State Paid Benefits	\$11,772,695	\$11,772,695	\$14,006,655	\$2,233,960
<u>TUITION AND FEES:</u>				
Tuition	\$101,393,988	\$99,508,899	\$94,071,132	(\$5,437,767)
Pledged Tuition	\$21,656,165	\$24,627,908	\$23,069,945	(\$1,557,963)
Exemptions	(\$13,197,343)	(\$15,829,878)	(\$16,409,435)	(\$579,557)
Fees	\$3,452,088	\$5,441,657	\$5,481,639	\$39,982
TAXES	\$93,290,881	\$103,117,155	\$108,605,044	\$5,487,889
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	-
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	-
OTHER INCOME	\$4,019,654	\$4,206,774	\$5,404,939	\$1,198,165
<b>TOTAL EDUCATIONAL &amp; GENERAL REVENUE</b>	<b>\$289,418,578</b>	<b>\$297,097,152</b>	<b>\$298,685,378</b>	<b>\$1,588,226</b>
AUXILIARY ENTERPRISES	\$4,182,500	\$4,441,200	\$4,350,720	(\$90,480)
<b>TOTAL GENERAL OPERATING REVENUES</b>	<b>\$293,601,078</b>	<b>\$301,538,352</b>	<b>\$303,036,098</b>	<b>\$1,497,746</b>
<b>FUND BALANCE COMMITMENTS:</b>				
Fund Balance Designation for Scholarships				-
General Operations	-	\$3,573,942	\$12,369,091	\$8,795,149
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$293,601,078</b>	<b>\$305,112,294</b>	<b>\$315,405,189</b>	<b>\$10,292,895</b>
<b>EXPENDITURES</b>				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$123,449,266	\$125,196,149	\$119,388,347	(\$5,807,802)
PUBLIC SERVICE	\$368,346	\$312,546	\$275,982	(\$36,564)
ACADEMIC SUPPORT	\$23,680,656	\$24,022,057	\$21,843,218	(\$2,178,839)
STUDENT SERVICES	\$29,003,754	\$30,650,737	\$31,024,337	\$373,600
INSTITUTIONAL SUPPORT	\$62,556,209	\$70,369,857	\$85,669,825	\$15,299,968
OPERATION and MAINTENANCE of PLANT	\$36,552,019	\$36,614,608	\$37,886,281	\$1,271,673
SCHOLARSHIPS/EXEMPTIONS	\$992,383	\$757,003	\$827,675	\$70,672
<b>TOTAL EDUCATIONAL and GENERAL EXPENDITURES</b>	<b>\$276,602,633</b>	<b>\$287,922,957</b>	<b>\$296,915,665</b>	<b>\$8,992,708</b>
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$2,139,082	\$1,549,476	\$1,465,284	(\$84,192)
<u>MANDATORY TRANSFERS FOR:</u>				
TEXAS PUBLIC EDUC GRANTS	\$4,600,000	\$4,600,000	\$5,668,553	\$1,068,553
REVENUE BOND DEBT SERVICE	\$6,908,363	\$7,688,861	\$7,502,545	(\$186,316)
CAPITAL BUDGET	\$3,300,000	\$3,300,000	\$3,300,000	-
<u>NON-MANDATORY TRANSFERS FOR:</u>				
NON-MANDATORY TRANSFER - OTHER			\$502,142	502,142
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
<b>TOTAL UNRESTRICTED CURRENT FUND</b>	<b>\$293,601,078</b>	<b>\$305,112,294</b>	<b>\$315,405,189</b>	<b>\$10,292,895</b>
* Note: Restated to include State paid benefits				

## Expense Budget

The total all funds expense budget approved by the Board of Trustees for FY 2013-2014 was \$476.0 million, comprised of \$315.4 million in operating expense and \$160.6 million in restricted funds. The operating expense budget is developed using a two-step process. The first step is to calculate the budget allocation by function for the colleges using a standard allocation methodology. 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 allocation methodology for the five colleges is depicted below.



Based on the workload budget allocation model, each of the five colleges was given a single budget allocation for FY 2013-2014 (Step One). In the second step of the process, each college President distributes the allocated budget to: (a) funded employee positions and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. The district support operations budget is built using a combination of workload driven and base budget techniques and is discussed later in this section.

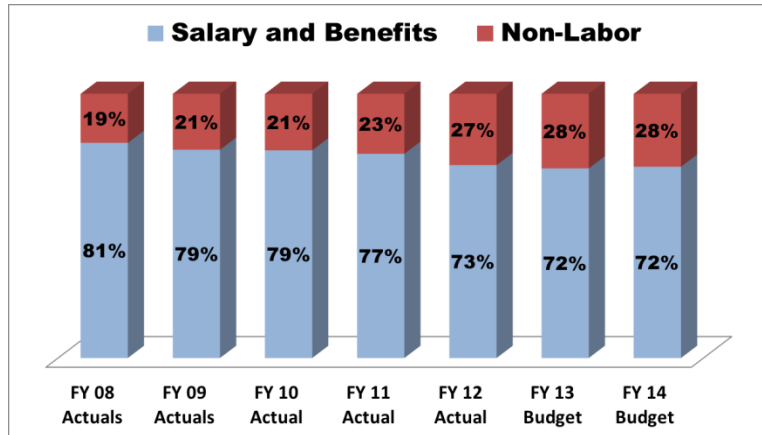
The approved \$315.4 million in expense budget was allocated in step one of the process as follows:

Step 1. Allocate Expense Budget (in millions)					
SAC	SPC	PAC	NVC	NLC	Total Colleges
\$69.8	\$39.1	\$25.2	\$39.8	\$15.7	\$189.6
District Facilities and Support Operations					
Facilities (includes preventative maint)	Utilities	Support Operations	Mandatory, contractual and transfers	Chan/VC Offices	Total District
\$28.5	\$8.8	\$46.1	\$37.2	\$5.3	\$125.8
<b>Total Budget</b>					<b>\$315.4</b>



### Salaries, Wages and Benefits

The next step in the process is to distribute expense budget to departments based on account type. The most significant account expense is salaries, wages and benefits. Since FY 2008, salaries, wages and benefits as a percent of total expense without transfers has declined from 81% to 71.1% of the FY 2013-2014 operating budget, with the inclusion of fringe benefits paid by the state.



Two compensation adjustments are included in the FY 2013-2014 budget, both focusing on establishing Alamo Colleges as an employer that pays a fair and competitive salary to its faculty and staff. The faculty salary plan for FY 2013-2014 full-time faculty increased to align the district more closely with its top three peers in Texas. This plan includes a new summer pay model, implemented in summer 2013, which compensates full-time faculty at rates equal to 130% of the current adjunct faculty rates

for up to 12 workload units per summer and 3 additional workload units at 100% of the adjunct faculty rate. Beginning in January 2013, leadership embarked on a comprehensive job description and market review for staff, to update and verify job content. The result is a consistent structure across Alamo Colleges, aligning jobs, titles, grades and pay ranges. The impact to the FY 2013-2014 operating budget for these two compensation adjustments approved by the Board of Trustees is \$3.7 million.

The Board of Trustees approved the compensation adjustments, effective January 2014, with the understanding that the district would fully self-fund the adjustments with cost-saving initiatives.

### Staffing Management Plan

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

1. Define the roles and responsibilities by function.
2. Develop ratios per operational measure for each function.
3. Determine the optimum staffing level for each function.
4. Balance overall staffing to targeted labor expense (salaries, wages and benefits) as a percent of total expense. FY 2013-2014 target: 72% for Alamo Colleges, based on individual College targets of 79% each and 57.2% for District support operations.

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

**FY 2014 Staffing Management Plan (SMP)**

	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL
<b>FY 2014 APPROVED</b>							
FTE Salaries	29,798,434	18,608,115	11,581,935	15,175,234	7,730,060	36,289,952	119,183,730
Other Salaries and Wages	14,836,758	6,367,546	4,140,092	11,318,404	2,922,444	1,439,239	41,024,483
Fringe Benefits - including State Paid	10,048,059	6,074,587	3,821,926	5,440,840	2,404,248	16,718,909	44,508,569
<b>Total Personnel &amp; Benefits</b>	<b>54,683,251</b>	<b>31,050,248</b>	<b>19,543,953</b>	<b>31,934,478</b>	<b>13,056,752</b>	<b>54,448,100</b>	<b>204,716,782</b>
Operating Expenses <sup>1</sup>	15,132,367	8,093,916	5,621,084	7,850,292	2,663,288	57,603,220	96,964,167
<b>Sub-Total</b>	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>112,051,320</b>	<b>301,680,949</b>
Transfers						13,724,240	13,724,240
<b>TOTAL EXPENSE</b>	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>125,775,560</b>	<b>315,405,189</b>
Additional Adjustments Items:							
Reclass agency/construction labor						4,157,926	4,157,926
One-time Investments						(7,944,835)	(7,944,835)
<b>SMP % Labor Calculation</b>							
Total Labor Costs <sup>2</sup>	54,683,251	31,050,248	19,543,953	31,934,478	13,056,752	58,606,026	208,874,708
Total Expense excluding Transfers <sup>3</sup>	69,815,618	39,144,164	25,165,037	39,784,770	15,720,040	104,106,485	293,736,114
% of Labor to Total Expense	78.3%	79.3%	77.7%	80.3%	83.1%	56.3%	71.1%
Target under SMP	79.0%	79.0%	79.0%	79.0%	79.0%	57.2%	72.0%
Variance from Target	-0.7%	0.3%	-1.3%	1.3%	4.1%	-0.9%	-0.9%

<sup>1</sup> Operating Expense includes capital budget of \$3,300,000

<sup>2</sup> Total Labor Costs includes State Paid Benefits and the reclassification of \$4.2M for Construction Agency costs from Non-labor to Labor

<sup>3</sup> Total Expense excluding Transfers and \$7.9M in one-time investment items (Student Success, Security Cameras, Career Institutes, and other items)

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

**Operating Expenses**

Operating expenses are all expenses other than salaries, wages and benefits. This budget year, operating expenses increased \$10.0 million from FY 2012-2013, primarily due to the following one-time investments: (1) \$3.5 million to install security cameras district wide in key areas external areas, to keep students and employees safe; (2) \$2.5 million increase in preventive maintenance to bring annual funding from \$10.0 million to \$12.5 million; (3) \$1.6 million in the communications organization to expand Alamo College's Career Institute and Social Media; and (4) \$2.4 million in other increases for professional development and technology upgrades/licensing.

## Budget Summary Comparison by Account Type

BUDGET SUMMARY COMPARISON BY ACCOUNT TYPE							
FY 2014 Approved vs. FY 2013 Approved							
	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL
<b>FY 2014 APPROVED</b>							
FTE Salaries	29,798,434	18,608,115	11,581,935	15,175,234	7,730,060	36,289,952	119,183,730
Other Salaries and Wages	14,836,758	6,367,546	4,140,092	11,318,404	2,922,444	1,439,239	41,024,483
Fringe Benefits	7,887,155	4,715,027	2,976,842	4,329,745	1,884,502	8,708,343	30,501,614
State Paid Benefits	2,160,904	1,359,560	845,084	1,111,095	519,746	8,010,566	14,006,955
<b>Total Personnel &amp; Benefits</b>	<b>54,683,251</b>	<b>31,050,248</b>	<b>19,543,953</b>	<b>31,934,478</b>	<b>13,056,752</b>	<b>54,448,100</b>	<b>204,716,782</b>
Operating Expenses	15,132,367	8,093,916	5,621,084	7,850,292	2,663,288	57,603,220	96,964,167
<b>Sub-Total</b>	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>112,051,320</b>	<b>301,680,949</b>
Transfers						13,724,240	13,724,240
	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>125,775,560</b>	<b>315,405,189</b>
<b>FY 2013 APPROVED (Restated for State Paid Benefits)</b>							
FTE Salaries	31,342,752	18,219,006	11,785,470	14,710,898	7,453,628	33,933,085	117,444,839
Other Salaries and Wages	12,853,303	7,117,582	4,136,657	11,087,888	3,300,500	1,752,136	40,248,066
Fringe Benefits	7,867,129	4,537,335	2,872,457	4,436,570	1,897,956	10,328,470	31,939,917
State Paid Benefits	3,481,278	2,015,947	1,238,200	1,974,466	826,681	2,236,123	11,772,695
<b>Total Personnel &amp; Benefits</b>	<b>55,544,462</b>	<b>31,889,870</b>	<b>20,032,784</b>	<b>32,209,822</b>	<b>13,478,765</b>	<b>48,249,814</b>	<b>201,405,517</b>
Operating Expenses	14,056,319	8,681,892	5,899,376	8,821,713	4,634,921	46,272,695	88,366,916
<b>Sub-Total</b>	<b>69,600,781</b>	<b>40,571,762</b>	<b>25,932,160</b>	<b>41,031,535</b>	<b>18,113,686</b>	<b>94,522,509</b>	<b>289,772,433</b>
Transfers						15,339,861	15,339,861
	<b>69,600,781</b>	<b>40,571,762</b>	<b>25,932,160</b>	<b>41,031,535</b>	<b>18,113,686</b>	<b>109,862,370</b>	<b>305,112,294</b>
<b>VARIANCE</b>							
FTE Salaries	(1,544,318)	389,109	(203,535)	464,336	276,432	2,356,867	1,738,891
Other Salaries and Wages	1,983,455	(750,036)	3,435	230,516	(378,056)	(312,897)	776,417
Fringe Benefits	20,026	177,692	104,385	(106,825)	(13,454)	(1,620,127)	(1,438,303)
State Paid Benefits	(1,320,374)	(656,387)	(393,116)	(863,371)	(306,935)	5,774,443	2,234,260
<b>Total Personnel &amp; Benefits</b>	<b>(861,211)</b>	<b>(839,622)</b>	<b>(488,831)</b>	<b>(275,344)</b>	<b>(422,013)</b>	<b>6,198,286</b>	<b>3,311,265</b>
Operating Expenses	1,076,048	(587,976)	(278,292)	(971,421)	(1,971,633)	11,330,525	8,597,251
<b>Sub-Total</b>	<b>214,837</b>	<b>(1,427,598)</b>	<b>(767,123)</b>	<b>(1,246,765)</b>	<b>(2,393,646)</b>	<b>17,528,811</b>	<b>11,908,516</b>
Transfers	-	-	-	-	-	(1,615,621)	(1,615,621)
	<b>214,837</b>	<b>(1,427,598)</b>	<b>(767,123)</b>	<b>(1,246,765)</b>	<b>(2,393,646)</b>	<b>15,913,190</b>	<b>10,292,895</b>
<p>Note: FTE is defined as Full-Time Employee in this table</p> <p>Capital budgets (FY13 - \$3,300,000 and FY14 - \$3,300,000) included in Operating Expenses</p> <p>Restated to include State paid benefits</p> <p>District increase in FY14 driven by the following: (1) Compensation adjustment and FTE additions, (2) Benefits increase due to effective rate change, to include Health &amp; Retirement, (3) incremental add to Preventive Maintenance, (4) Investments (see pg. 37) and (5) an increase in TPEG</p>							

## Budget Summary Comparison by Functional Category

ALAMO COLLEGES								
TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY								
FUNCTIONAL CATEGORY	SAC	SPC	PAC	NVC	NLC	DIST	TOTAL	%
<b>FY 2014 APPROVED</b>								
Instruction	45,624,344	26,018,827	14,253,603	24,414,380	8,703,197	373,996	119,388,347	37.85%
Academic Support	5,663,945	4,509,082	2,221,529	6,681,575	2,767,087		21,843,218	6.93%
Student Services	7,675,576	4,202,552	3,671,847	4,989,030	2,097,464	8,387,868	31,024,337	9.84%
Institutional Support	9,158,122	3,119,194	3,534,057	3,022,647	1,972,292	64,863,513	85,669,825	27.16%
Operation & Maint of Plant	75,391	36,856				37,774,034	37,886,281	12.01%
Public Service	165,908	110,074					275,982	0.09%
Scholarships	255,332	84,824	150,381	87,138		250,000	827,675	0.26%
Auxiliary	7,000	132,755	923,620			401,909	1,465,284	0.46%
Transfers	1,190,000	930,000	410,000	590,000	180,000	13,724,240	17,024,240	5.40%
<b>TOTAL</b>	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>125,775,560</b>	<b>315,405,189</b>	<b>100.00%</b>
<b>FY 2013 APPROVED (Restated for State Paid Benefits)</b>								
Instruction	47,085,721	26,683,798	14,984,624	24,938,678	11,165,248	338,080	125,196,149	41.03%
Academic Support	5,874,583	4,678,336	3,108,747	7,484,269	2,876,122		24,022,057	7.87%
Student Services	8,801,100	4,295,736	3,381,366	5,063,567	1,974,878	7,134,090	30,650,737	10.05%
Institutional Support	6,105,725	3,573,061	3,030,672	2,901,981	1,917,438	52,840,980	70,369,857	23.06%
Operation & Maint of Plant	73,414	8,792				36,532,402	36,614,608	12.00%
Public Service	152,897	159,649					312,546	0.10%
Scholarships	310,641	83,349	75,254	53,040		234,719	757,003	0.25%
Auxiliary	6,700	159,041	941,497			442,238	1,549,476	0.51%
Transfers	1,190,000	930,000	410,000	590,000	180,000	12,339,861	15,639,861	5.13%
<b>TOTAL</b>	<b>69,600,781</b>	<b>40,571,762</b>	<b>25,932,160</b>	<b>41,031,535</b>	<b>18,113,686</b>	<b>109,862,370</b>	<b>305,112,294</b>	<b>100.00%</b>
<b>VARIANCE</b>								
Instruction	(1,461,377)	(664,971)	(731,021)	(524,298)	(2,462,051)	35,916	(5,807,802)	-4.64%
Academic Support	(210,638)	(169,254)	(887,218)	(802,694)	(109,035)	-	(2,178,839)	-9.07%
Student Services	(1,125,524)	(93,184)	290,481	(74,537)	122,586	1,253,778	373,600	1.22%
Institutional Support	3,052,397	(453,867)	503,385	120,666	54,854	12,022,533	15,299,968	21.74%
Operation & Maint of Plant	1,977	28,064	-	-	-	1,241,632	1,271,673	3.47%
Public Service	13,011	(49,575)	-	-	-	-	(36,564)	-11.70%
Scholarships	(55,309)	1,475	75,127	34,098	-	15,281	70,672	9.34%
Auxiliary	300	(26,286)	(17,877)	-	-	(40,329)	(84,192)	-5.43%
Transfers	-	-	-	-	-	1,384,379	1,384,379	8.85%
<b>TOTAL</b>	<b>214,837</b>	<b>(1,427,598)</b>	<b>(767,123)</b>	<b>(1,246,765)</b>	<b>(2,393,646)</b>	<b>15,913,190</b>	<b>10,292,895</b>	<b>3.37%</b>

Note: Restated to include State paid benefits

# Budget Summary by Salary and Other Expense

ALAMO COLLEGES						
FY 2014 Budget Summary by Functional Category						
CAMPUS	FTE SALARY*	OTHER SALARY	BENEFITS	OTHER EXPENSE	TOTAL BUDGET	%
<b>San Antonio College</b>						
Instruction	19,828,662.00	12,685,096.00	7,375,555.00	5,735,031.00	45,624,344.00	65.3%
Public Service	98,444.00		22,464.00	45,000.00	165,908.00	0.2%
Academic Support	2,897,983.00	331,354.00	736,148.00	1,698,460.00	5,663,945.00	8.1%
Student Services	3,825,392.00	1,117,720.00	1,106,022.00	1,626,442.00	7,675,576.00	11.0%
Institutional Support	3,147,953.00	657,733.00	797,634.00	4,554,802.00	9,158,122.00	13.1%
Operations and Maintenance		44,855.00	10,236.00	20,300.00	75,391.00	0.1%
Institutional Scholarships				255,332.00	255,332.00	0.4%
Auxiliary Enterprises				7,000.00	7,000.00	0.0%
Transfers				1,190,000.00	1,190,000.00	1.7%
<b>Total</b>	<b>29,798,434.00</b>	<b>14,836,758.00</b>	<b>10,048,059.00</b>	<b>15,132,367.00</b>	<b>69,815,618.00</b>	<b>100.0%</b>
<b>St. Philip's College</b>						
Instruction	11,576,500.00	5,684,834.00	4,234,188.00	4,523,305.00	26,018,827.00	66.5%
Public Service	64,299.00	19,556.00	20,659.00	5,560.00	110,074.00	0.3%
Academic Support	3,000,348.00	184,338.00	784,586.00	539,810.00	4,509,082.00	11.5%
Student Services	2,398,160.00	394,384.00	687,978.00	722,030.00	4,202,552.00	10.7%
Institutional Support	1,520,850.00	72,503.00	332,421.00	1,193,420.00	3,119,194.00	8.0%
Operations and Maintenance		2,000.00	493.00	34,363.00	36,856.00	0.1%
Institutional Scholarships				84,824.00	84,824.00	0.2%
Auxiliary Enterprises	47,958.00	9,931.00	14,262.00	60,604.00	132,755.00	0.3%
Transfers				930,000.00	930,000.00	2.4%
<b>Total</b>	<b>18,608,115.00</b>	<b>6,367,546.00</b>	<b>6,074,587.00</b>	<b>8,093,916.00</b>	<b>39,144,164.00</b>	<b>100.0%</b>
<b>Palo Alto College</b>						
Instruction	6,456,237.00	3,206,235.00	2,366,754.00	2,224,377.00	14,253,603.00	56.6%
Academic Support	1,326,583.00	60,737.00	353,554.00	480,655.00	2,221,529.00	8.8%
Student Services	2,152,268.00	320,003.00	607,473.00	592,103.00	3,671,847.00	14.6%
Institutional Support	1,511,663.00	124,183.00	358,342.00	1,539,869.00	3,534,057.00	14.0%
Institutional Scholarships				150,381.00	150,381.00	0.6%
Auxiliary Enterprises	135,184.00	428,934.00	135,803.00	223,699.00	923,620.00	3.7%
Transfers				410,000.00	410,000.00	1.6%
<b>Total</b>	<b>11,581,935.00</b>	<b>4,140,092.00</b>	<b>3,821,926.00</b>	<b>5,621,084.00</b>	<b>25,165,037.00</b>	<b>100.0%</b>
<b>Northwest Vista College</b>						
Instruction	7,898,229.00	9,694,907.00	3,623,030.00	3,198,214.00	24,414,380.00	61.4%
Academic Support	2,843,395.00	971,661.00	793,732.00	2,072,787.00	6,681,575.00	16.8%
Student Services	2,896,336.00	544,072.00	725,613.00	823,009.00	4,989,030.00	12.5%
Institutional Support	1,537,274.00	107,764.00	298,465.00	1,079,144.00	3,022,647.00	7.6%
Institutional Scholarships				87,138.00	87,138.00	0.2%
Transfers				590,000.00	590,000.00	1.5%
<b>Total</b>	<b>15,175,234.00</b>	<b>11,318,404.00</b>	<b>5,440,840.00</b>	<b>7,850,292.00</b>	<b>39,784,770.00</b>	<b>100.0%</b>
<b>Northeast Lakeview College</b>						
Instruction	3,810,156.00	2,429,467.00	1,417,037.00	1,046,537.00	8,703,197.00	55.4%
Academic Support	1,532,037.00	262,986.00	413,899.00	558,165.00	2,767,087.00	17.6%
Student Services	1,288,155.00	155,732.00	332,933.00	320,644.00	2,097,464.00	13.3%
Institutional Support	1,099,712.00	74,259.00	240,379.00	557,942.00	1,972,292.00	12.5%
Transfers				180,000.00	180,000.00	1.1%
<b>Total</b>	<b>7,730,060.00</b>	<b>2,922,444.00</b>	<b>2,404,248.00</b>	<b>2,663,288.00</b>	<b>15,720,040.00</b>	<b>100.0%</b>
<b>District and District Support</b>						
Instruction	-	149,080.00	39,768.00	185,148.00	373,996.00	0.3%
Student Services	4,430,706.00	706,675.00	1,285,525.00	1,964,962.00	8,387,868.00	6.7%
Institutional Support	25,078,786.00	833,484.00	13,573,327.00	25,377,916.00	64,863,513.00	51.6%
Operations and Maintenance	6,611,518.00	(250,000.00)	1,774,773.00	29,637,743.00	37,774,034.00	30.0%
Institutional Scholarships				250,000.00	250,000.00	0.2%
Auxiliary Enterprises	168,942.00		45,516.00	187,451.00	401,909.00	0.3%
Transfers				13,724,240.00	13,724,240.00	10.9%
<b>Total</b>	<b>36,289,952.00</b>	<b>1,439,239.00</b>	<b>16,718,909.00</b>	<b>71,327,460.00</b>	<b>125,775,560.00</b>	<b>100.0%</b>
<b>Alamo Colleges</b>						
Instruction	49,569,784.00	33,849,619.00	19,056,332.00	16,912,612.00	119,388,347.00	37.9%
Public Service	162,743.00	19,556.00	43,123.00	50,560.00	275,982.00	0.1%
Academic Support	11,600,346.00	1,811,076.00	3,081,919.00	5,349,877.00	21,843,218.00	6.9%
Student Services	16,991,017.00	3,238,586.00	4,745,544.00	6,049,190.00	31,024,337.00	9.8%
Institutional Support	33,896,238.00	1,869,926.00	15,600,568.00	34,303,093.00	85,669,825.00	27.2%
Operations and Maintenance	6,611,518.00	(203,145.00)	1,785,502.00	29,692,406.00	37,886,281.00	12.0%
Institutional Scholarships				827,675.00	827,675.00	0.3%
Auxiliary Enterprises	352,084.00	438,865.00	195,581.00	478,754.00	1,465,284.00	0.5%
Transfers				17,024,240.00	17,024,240.00	5.4%
<b>TOTAL</b>	<b>119,183,730.00</b>	<b>41,024,483.00</b>	<b>44,508,569.00</b>	<b>110,688,407.00</b>	<b>315,405,189.00</b>	<b>100.0%</b>

Note: FTE is defined as Full-Time Employee in this table.  
 \* FTE Salaries include compensation study adjustments (\$2,526,988)

ALAMO COLLEGES							
FY 2014 Operating Expenses by Functional Category							
Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Scholarships	Transfers	Travel	Total
<b>San Antonio College</b>							
Instruction			5,735,031				5,735,031
Public Service			45,000				45,000
Academic Support			1,698,460				1,698,460
Student Services			1,626,442				1,626,442
Institutional Support	918,100		3,636,702				4,554,802
Operations and Maintenance			20,300				20,300
Institutional Scholarships				255,332			255,332
Auxiliary Enterprises			7,000				7,000
Transfers					1,190,000		1,190,000
<b>Total</b>	<b>918,100</b>	<b>-</b>	<b>12,768,935</b>	<b>255,332</b>	<b>1,190,000</b>	<b>-</b>	<b>15,132,367</b>
<b>St. Philip's College</b>							
Instruction	927,763		3,568,263		-	27,279	4,523,305
Public Service			5,560				5,560
Academic Support	21,500		507,655			10,655	539,810
Student Services	4,450		652,923			64,657	722,030
Institutional Support			1,148,395			45,025	1,193,420
Operations and Maintenance			34,363				34,363
Institutional Scholarships				84,824			84,824
Auxiliary Enterprises	16,000		44,604				60,604
Transfers					930,000		930,000
<b>Total</b>	<b>969,713</b>	<b>-</b>	<b>5,961,763</b>	<b>84,824</b>	<b>930,000</b>	<b>147,616</b>	<b>8,093,916</b>
<b>Palo Alto College</b>							
Instruction	96,110		2,083,059			45,208	2,224,377
Academic Support	20,928		421,212			38,515	480,655
Student Services	17,114		524,001			50,988	592,103
Institutional Support	517,224		997,045			25,600	1,539,869
Institutional Scholarships				150,381			150,381
Auxiliary Enterprises	20,475		191,135			12,089	223,699
Transfers					410,000		410,000
<b>Total</b>	<b>671,851</b>	<b>-</b>	<b>4,216,452</b>	<b>150,381</b>	<b>410,000</b>	<b>172,400</b>	<b>5,621,084</b>
<b>Northwest Vista College</b>							
Instruction	209,412		2,980,888			7,914	3,198,214
Academic Support	319,966		1,681,646			71,175	2,072,787
Student Services	28,830		751,944			42,235	823,009
Institutional Support	77,450		979,624			22,070	1,079,144
Institutional Scholarships				87,138			87,138
Transfers					590,000		590,000
<b>Total</b>	<b>635,658</b>	<b>-</b>	<b>6,394,102</b>	<b>87,138</b>	<b>590,000</b>	<b>143,394</b>	<b>7,850,292</b>
<b>Northeast Lakeview College</b>							
Instruction	3,400		1,046,137			3,000	1,046,537
Academic Support	133,486		399,324			25,355	558,165
Student Services	22,750		270,406			27,488	320,644
Institutional Support	25,150		433,640			99,152	557,942
Transfers					180,000		180,000
<b>Total</b>	<b>184,786</b>	<b>-</b>	<b>2,143,507</b>	<b>-</b>	<b>180,000</b>	<b>154,995</b>	<b>2,663,288</b>
<b>District and District Support</b>							
Instruction	10,500		125,173			49,475	185,148
Student Services	11,478		1,866,665			86,819	1,964,962
Institutional Support	6,315,044	2,800,000	15,630,806			632,066	25,377,916
Operations and Maintenance	704,998		28,874,472			58,273	29,637,743
Institutional Scholarships				250,000			250,000
Auxiliary Enterprises	45,900		141,551				187,451
Transfers					13,724,240		13,724,240
<b>Total</b>	<b>7,087,920</b>	<b>2,800,000</b>	<b>46,638,667</b>	<b>250,000</b>	<b>13,724,240</b>	<b>826,633</b>	<b>71,327,460</b>
<b>Total Alamo Colleges</b>							
Instruction	1,247,185	-	15,532,551	-	-	132,876	16,912,612
Public Service	-	-	50,560	-	-	-	50,560
Academic Support	495,880	-	4,708,297	-	-	145,700	5,349,877
Student Services	84,622	-	5,692,381	-	-	272,187	6,049,190
Institutional Support	7,852,968	2,800,000	22,826,212	-	-	823,913	34,303,093
Operations and Maintenance	704,998	-	28,929,135	-	-	58,273	29,692,406
Institutional Scholarships	-	-	-	827,675	-	-	827,675
Auxiliary Enterprises	82,375	-	384,290	-	-	12,089	478,754
Transfers	-	-	-	-	17,024,240	-	17,024,240
<b>Total</b>	<b>10,468,028</b>	<b>2,800,000</b>	<b>78,123,426</b>	<b>827,675</b>	<b>17,024,240</b>	<b>1,445,038</b>	<b>110,688,407</b>

### Three Year Staffing Summary

ALAMO COLLEGES							
Three Year Staffing Summary							
	Account Code	FY12 FTE	FY12 Salary	FY13 FTE	FY13 Salary	FY14 FTE	FY14 Salary
<b>San Antonio College</b>							
Faculty	61001	337.00	19,787,277.38	328.00	20,225,480.00	288.00	18,003,411.00
Non-Instructional Faculty	61003	32.00	1,825,957.08	19.00	1,285,199.00	21.00	1,423,157.00
Administrators	61011	10.63	1,164,743.95	9.63	1,116,532.00	9.63	1,097,024.61
Professionals	61012	96.00	4,625,385.68	83.00	4,275,257.00	88.00	4,538,202.00
Classified	61021	165.63	4,847,097.55	143.63	4,440,284.00	132.63	4,223,016.27
<b>Total</b>		<b>641.26</b>	<b>\$32,250,461.64</b>	<b>583.26</b>	<b>\$31,342,752.00</b>	<b>539.26</b>	<b>\$29,284,810.88</b>
<b>St. Philip's College</b>							
Faculty	61001	188.50	9,654,979.08	173.00	10,103,850.00	171.00	10,093,571.00
Non-Instructional Faculty	61003	10.00	519,661.44	10.00	568,491.00	10.00	568,491.00
Administrators	61011	11.37	1,140,378.27	11.37	1,196,316.00	11.37	1,196,316.39
Professionals	61012	64.00	3,308,699.06	73.00	3,807,096.00	70.00	3,720,625.00
Classified	61021	81.37	2,403,404.62	82.37	2,543,253.00	87.37	2,695,084.73
<b>Total</b>		<b>355.24</b>	<b>\$17,027,122.47</b>	<b>349.74</b>	<b>\$18,219,006.00</b>	<b>349.74</b>	<b>\$18,274,088.12</b>
<b>Palo Alto College</b>							
Faculty	61001	115.00	6,390,065.30	108.00	6,465,901.00	104.00	6,219,759.00
Non-Instructional Faculty	61003	3.00	150,552.00	3.00	152,416.00	5.00	314,541.00
Administrators	61011	9.00	916,709.70	9.00	982,604.00	9.00	984,612.00
Professionals	61012	63.10	3,022,169.04	55.50	2,669,557.00	57.00	2,774,323.00
Classified	61021	76.00	2,172,227.13	53.00	1,514,992.00	51.00	1,476,284.00
<b>Total</b>		<b>266.10</b>	<b>\$12,651,723.17</b>	<b>228.50</b>	<b>\$11,785,470.00</b>	<b>226.00</b>	<b>\$11,769,519.00</b>
<b>Northwest Vista College</b>							
Faculty	61001	137.00	6,798,001.96	144.00	7,685,038.00	144.00	7,607,174.00
Non-Instructional Faculty	61003	4.00	197,599.50	4.00	216,294.00	4.00	216,294.00
Administrators	61011	8.00	840,712.02	7.00	803,873.00	7.00	803,872.00
Professionals	61012	91.00	4,102,460.11	93.00	4,290,741.00	92.00	4,291,849.00
Classified	61021	59.00	1,715,951.21	58.00	1,714,952.00	59.00	1,743,911.00
<b>Total</b>		<b>299.00</b>	<b>\$13,654,724.80</b>	<b>306.00</b>	<b>\$14,710,898.00</b>	<b>306.00</b>	<b>\$14,663,100.00</b>
<b>Northeast Lakeview College</b>							
Faculty	61001	67.00	3,332,537.46	67.00	3,566,767.00	63.00	3,288,813.00
Non-Instructional Faculty	61003					3.00	144,281.00
Administrators	61011	7.00	756,539.10	9.00	977,724.00	9.00	963,460.00
Professionals	61012	37.00	1,823,803.24	40.00	1,961,369.00	44.00	2,133,446.00
Classified	61021	30.00	912,481.51	32.00	947,768.00	34.00	974,465.00
<b>Total</b>		<b>141.00</b>	<b>\$6,825,361.31</b>	<b>148.00</b>	<b>\$7,453,628.00</b>	<b>153.00</b>	<b>\$7,504,465.00</b>
<b>District and District Support</b>							
Faculty	61001	1.00	60,679.80				
Administrators	61011	20.00	2,947,042.11	20.00	3,085,324.00	20.00	3,103,855.00
Professionals	61012	245.70	15,180,516.76	269.60	17,297,524.00	296.90	19,008,522.20
Classified	61021	460.25	13,807,021.03	428.15	13,550,237.00	412.48	13,048,381.60
<b>Total</b>		<b>726.95</b>	<b>\$31,995,259.70</b>	<b>717.75</b>	<b>\$33,933,085.00</b>	<b>729.38</b>	<b>\$35,160,758.80</b>
<b>Total Alamo Colleges</b>							
Faculty	61001	845.50	46,023,540.98	820.00	48,047,036.00	770.00	45,212,728.00
Non-Instructional Faculty	61003	49.00	2,693,770.02	36.00	2,222,400.00	43.00	2,666,764.00
Administrators	61011	66.00	7,766,125.15	66.00	8,162,373.00	66.00	8,149,140.00
Professionals	61012	596.80	32,063,033.89	614.10	34,301,544.00	647.90	36,466,967.20
Classified	61021	872.25	25,858,183.05	797.15	24,711,486.00	776.48	24,161,142.60
<b>Total</b>		<b>2,429.55</b>	<b>\$114,404,653.09</b>	<b>2,333.25</b>	<b>\$117,444,839.00</b>	<b>2,303.38</b>	<b>\$116,656,741.80</b>

Note: FY13 approved salaries include faculty and staff 2% pay increases

FY14 approved salaries exclude compensation study adjustments



## District Support Operations

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

The FY 2013-2014 budget for District support operations was \$9 million more than the FY 2012-2013 budget, caused by compensation study adjustments; expansion of Information Technology and IRES to enhance technology/data support for the entire district; additional headcount to strengthen HR services and provide technical support in Academic Affairs; and investments in professional development/training, leadership hiring and contract services, Alamo Career Institutes and social media.

### District Budget Summary

(Reported in 000's)	FY14	FY13	Inc/(Dec)
<b>District Support Operations</b>			
Chancellor	\$ 1,022	\$ 921	\$ 101
Vice Chancellors Offices	\$ 4,300	\$ 2,334	\$ 1,966
IT/Institutional Reserch	\$ 6,041	\$ 4,762	\$ 1,279
Fin Aid CSI & Student Programs	\$ 7,552	\$ 5,954	\$ 1,598
Achieving the Dream	\$ 161	\$ 156	\$ 5
International, CE & Workforce	\$ 7,211	\$ 5,836	\$ 1,375
Legal, Ethics, Internal Audit, Insti Advancement	\$ 3,024	\$ 2,569	\$ 455
A/P, Payroll, Purchasing, Billing Acct, Bursar, Treasury	\$ 8,700	\$ 8,350	\$ 350
Human Resources	\$ 8,049	\$ 5,876	\$ 2,173
Public Safety	\$ 4,739	\$ 4,192	\$ 547
Utilities	\$ 8,775	\$ 9,005	\$ (230)
Building Maintenance	\$ 5,575	\$ 5,600	\$ (25)
Grounds Maintenance	\$ 1,252	\$ 1,561	\$ (309)
Housekeeping	\$ 6,417	\$ 6,918	\$ (501)
Construction	\$ 586	\$ 1,582	\$ (996)
Facilities Other	\$ 2,714	\$ 1,633	\$ 1,081
<b>Total District Support Operations</b>	<b>\$ 76,118</b>	<b>\$ 67,248</b>	<b>\$ 8,869</b>
Preventive Maintenance	\$ 12,500	\$ 10,000	\$ 2,500
Mandatory Transfers and Contractual	\$ 37,157	\$ 30,378	\$ 6,779
Restated for State Paid Benefits	\$ -	\$ 2,236	\$ (2,236)
<b>District Total</b>	<b>\$125,775</b>	<b>\$109,862</b>	<b>\$ 15,913</b>

A total of approximately \$37 million is required for mandatory and contractual services. These are mandatory, legal or binding services, which include transfers for revenue debt service, Texas Public Educational Grants (TPEG), fees for assessing and collecting ad valorem taxes, audit, credit card, bad debt, insurance, and other investment items.



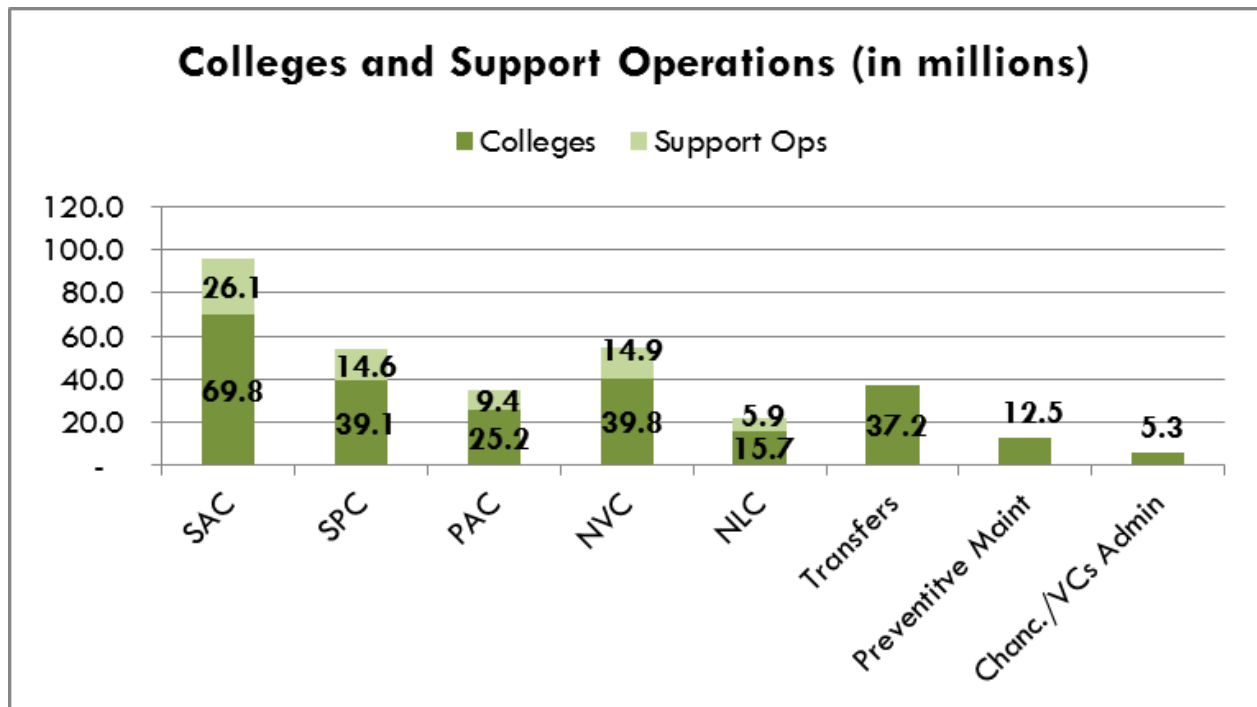
Facilities and related costs total \$37.2 million, including \$2.5 million increase in preventive maintenance. The Housekeeping, Maintenance and Grounds budgets use a workload driven model to determine the level of staff and/or outsourced staff required for these functions. Housekeeping and maintenance use gross square foot (GSF) by full-time employee and/or externally contracted service. Grounds coverage uses acreage per full-time employee and/or contracted service. The comparison in these metrics for two years is provided below.

Per Staff or Contract Services		
	FY14	FY13
Housekeeping	24,000 GSF	22,500 GSF
Building Maintenance	52,000 GSF	50,000 GSF
Grounds	25 Acres	24 Acres

Type of Facility <sup>1</sup>	FY14
Academic Buildings	112
Libraries	6
Admin & Support Bldgs	95
Parking Garages	3
Dining Facilities	6
Athletic Facilities	9
Plant	31

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

District Vice Chancellors manage facilities and business support operations on behalf of the Colleges. Fully allocated support operations less the Chancellor and Vice Chancellors offices and debt service, preventive maintenance and TPEG is shown below:



Three Year Staffing Summary – District Only

ALAMO COLLEGES							
Three Year District Staffing Summary							
		FY12 FTE	FY12 Salary	FY13 FTE	FY13 Salary	FY14 FTE	FY14 Salary
<b>Chancellor</b>							
61011	Administrator	3.00	586,724.00	3.00	617,562.00	3.00	635,262.00
61012	Professional	12.00	901,975.81	12.00	933,087.00	13.00	1,010,084.00
61021	Classified	4.00	180,106.50	4.00	192,682.00	4.00	192,682.00
	<b>Total</b>	<b>19.00</b>	<b>\$1,668,806.31</b>	<b>19.00</b>	<b>\$1,743,331.00</b>	<b>20.00</b>	<b>\$1,838,028.00</b>
<b>VC for Academic Affairs</b>							
61011	Administrator	2.00	317,872.80	2.00	325,766.00	2.00	320,336.00
61012	Professional	2.00	119,022.30	4.00	354,541.00	5.00	414,261.00
61021	Classified	1.00	43,028.70	2.00	76,299.00	3.00	118,813.00
	<b>Total</b>	<b>5.00</b>	<b>\$479,923.80</b>	<b>8.00</b>	<b>\$756,606.00</b>	<b>10.00</b>	<b>\$853,410.00</b>
<b>VC for Finance and Administration</b>							
61011	Administrator	6.00	837,602.47	6.00	859,613.00	7.00	980,019.00
61012	Professional	108.00	6,832,245.79	116.00	7,634,868.00	155.00	9,832,967.00
61021	Classified	381.00	11,236,817.10	347.00	10,727,372.00	351.00	10,807,328.00
	<b>Total</b>	<b>495.00</b>	<b>\$18,906,665.36</b>	<b>469.00</b>	<b>\$19,221,853.00</b>	<b>513.00</b>	<b>\$21,620,314.00</b>
<b>VC for Planning Performance and Info Systems</b>							
61011	Administrator	4.00	510,145.32	4.00	544,844.00	4.00	544,844.00
61012	Professional	59.00	3,737,331.95	68.00	4,380,966.00	73.00	4,830,712.00
61021	Classified	25.00	968,271.97	23.00	910,007.00	22.00	847,506.00
	<b>Total</b>	<b>88.00</b>	<b>\$5,215,749.24</b>	<b>95.00</b>	<b>\$5,835,817.00</b>	<b>99.00</b>	<b>\$6,223,062.00</b>
<b>VC for Economic and Workforce Development</b>							
61001	Faculty						
61011	Administrator	2.00	295,371.60	2.00	314,553.00	2.00	314,553.00
61012	Professional	26.70	1,526,070.19	27.60	1,566,636.00	32.90	1,847,028.20
61021	Classified	15.25	413,247.75	10.15	292,764.00	13.48	414,727.60
	<b>Total</b>	<b>43.95</b>	<b>\$2,234,689.54</b>	<b>39.75</b>	<b>\$2,173,953.00</b>	<b>48.38</b>	<b>\$2,576,308.80</b>
<b>VC for Student Success</b>							
61001	Faculty	1.00	60,679.80				
61011	Administrator	3.00	399,325.92	3.00	422,986.00	2.00	308,841.00
61012	Professional	38.00	2,063,870.72	42.00	2,427,426.00	18.00	1,073,470.00
61021	Classified	34.00	965,549.01	42.00	1,351,113.00	19.00	667,325.00
	<b>Total</b>	<b>75.00</b>	<b>\$3,428,745.65</b>	<b>87.00</b>	<b>\$4,201,525.00</b>	<b>39.00</b>	<b>\$2,049,636.00</b>
<b>Total District and District Support</b>							
61001	Faculty	1.00	60,679.80	-	-	-	-
61011	Administrator	20.00	2,947,042.11	20.00	3,085,324.00	20.00	3,103,855.00
61012	Professional	245.70	15,180,516.76	269.60	17,297,524.00	296.90	19,008,522.20
61021	Classified	460.25	13,807,021.03	428.15	13,550,237.00	412.48	13,048,381.60
	<b>Total</b>	<b>726.95</b>	<b>\$31,995,259.70</b>	<b>717.75</b>	<b>\$33,933,085.00</b>	<b>729.38</b>	<b>\$35,160,758.80</b>
					FY09 Staffing (at peak)	821.50	
					Decrease since FY09	(92.12)	
					Impact of CSI & Interpreters	(25.00)	(A)
					Impact of CE CSI in FY14	(3.00)	
					District FTE Net Change	<b>(120.12)</b>	
Note: FTE is defined as Full-Time Employee in this table.							

## Capital Allocations

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

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

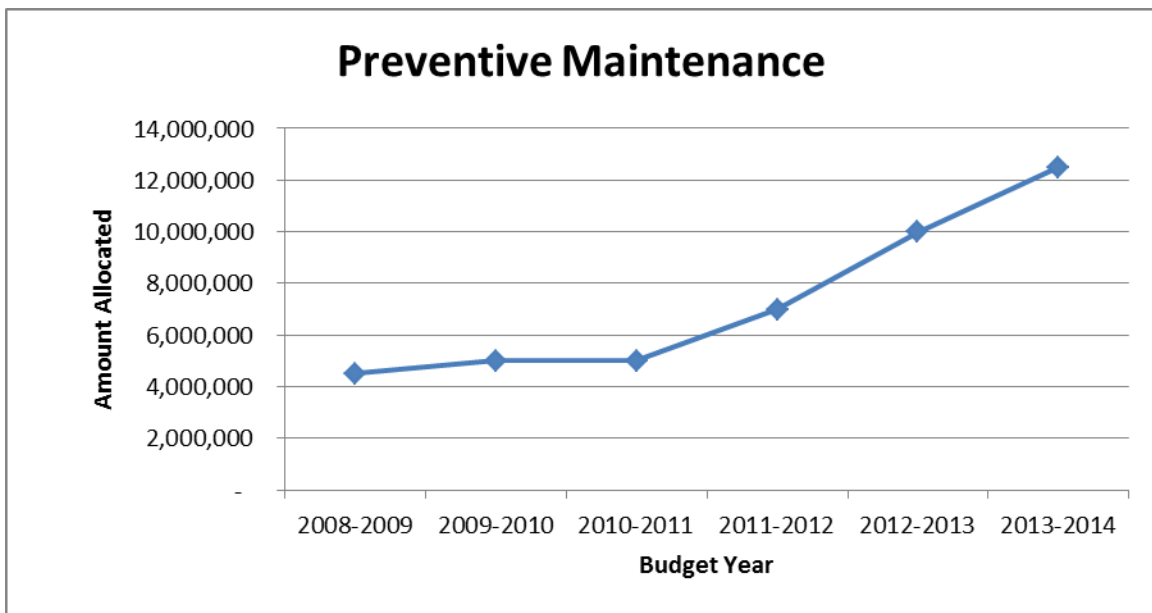
1. Estimate amount of capitalized assets that lost a portion of useful life the previous year. The depreciation expense by college for the most recent and available fiscal year is the starting point for the annual allocation. The FY 2013-2014 Capital Budget allocation begins with depreciation expense from the Fiscal Year 2012 financial statements as a best estimate of asset life and assets needing replacement.
2. Estimate amount of non-capitalized items the Colleges will need to replace during the year. Expensed asset replacement (assets costing less than \$5,000) is calculated by using the FY 2013-2014 projected contact hours multiplied by \$0.25 per contact hour, which was based on a historical spending analysis.
3. Determine the amount of funding availability to allocate to this budget item. The amount allocated to this item is based on funding available and strategic and operational priorities as identified by the Board of Trustees.

Due to funding limitations, a total of \$3,300,000 was allocated for the FY 2013-2014 Capital Budget, plus an additional \$3.5 million for installation of security cameras. Based on the procedure to identify the estimated amount needed for this item, this allocation represents 39.8% funded for routine capital expenditures. In the Multi-Year plan, this allocation will increase year over year to a maximum of \$9 million in year ten.

Step 1 Depreciation Expense for Equipment @ Colleges for Fiscal Year 2012	\$2,846,283
Step 2 Non-capitalized need (@ \$0.25/Contact Hr)	\$5,438,571
Amount recommended by procedure	\$8,284,854
Step 3 FY 2013-2014 Budget Allocation	\$3,300,000
% Funded	39.8%

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 2013-2014 budget, the Board of Trustees increased annual allocations for preventive maintenance to \$12.5 million for regularly scheduled repair and maintenance for existing and new buildings. National standards recommend 1% to 5% of Asset Replacement Values (a range of \$7.0 to \$36.0 million for Alamo Colleges). Alamo Colleges has identified \$21.0 million dollars per year as the recommended annual amount to allocate to preventive maintenance, as seen in the Multi-year Planning strategy in years 6-10.

Proposed FY14 Preventive Maintenance Budget	
Roof and Building Envelope	\$3,500,000
HVAC	\$1,000,000
Mechanical, Electrical & Plumbing (MEP)	\$1,000,000
Flooring	\$500,000
Structural	\$1,000,000
Elevators and Escalators	\$1,000,000
Fire Alarms and IT	\$400,000
Pavement and Grounds	\$1,090,000
Energy and Water Efficiency	\$1,650,000
Air Quality	\$550,000
Pest Control	\$59,000
Facilities Condition Index (FCI) Management	\$700,000
PAC Natatorium	\$51,000
<b>Total</b>	<b>\$12,500,000</b>



## Debt Service Funds

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

Alamo Colleges is limited to a total tax rate not to exceed \$0.25 per \$100 taxable assessed valuation for maintenance and operations and debt service purposes per enabling legislation. Alamo Colleges will levy and assess, for each year that all or any of the bonds and notes remain outstanding and unpaid, a tax within the limitations prescribed by law which, when added to other funds legally available to the Alamo Colleges for payment of outstanding tax debt obligations, is adequate to provide funds to pay the principal of and interest on the bonds and the notes. Over the past ten years, Alamo Colleges continues to manage the general obligation debt well below (14% in FY 2013) the legal debt limit, as shown in the table below.

Legal Debt Margin Information											
(Amounts Expressed in Thousands)											
(unaudited)											
General Obligation Bonds											
For the Year Ended August 31	Net Taxable Assessed Value	Elected Tax Levy Limit for Debt Service	Less: Funds Restricted for Repayment of General Obligation Bonds	Total Net General Obligation Debt	Current Year Debt Service Requirements	Excess of Elected Limit for Debt Service over Current Requirements	Net Current Requirements as a % of Elected Limit	Elected Tax Limit	Elected Tax Limit: Maintenance and Operation	Elected Tax Limit: Debt Service	
2013	\$ 101,560,843	147,873	5,788	142,085	26,911	115,174	14.28%	0.25000	0.10440	0.14560	
2012	\$ 99,749,409	152,743	5,467	147,276	25,745	121,531	13.28%	0.25000	0.09687	0.15313	
2011	\$ 99,275,859	152,018	5,315	146,703	27,239	119,464	14.42%	0.25000	0.09687	0.15313	
2010	\$ 100,688,758	159,994	4,633	155,361	27,205	128,156	14.11%	0.25000	0.09110	0.15890	
2009	\$ 99,424,463	157,985	3,016	154,969	31,170	123,799	17.82%	0.25000	0.09110	0.15890	
2008	\$ 90,069,052	144,291	3,420	140,871	31,171	109,700	19.23%	0.25000	0.08980	0.16020	
2007	\$ 77,038,994	121,490	2,297	119,193	29,979	89,214	22.79%	0.25000	0.09230	0.15770	
2006	\$ 67,348,395	106,208	1,626	104,582	5,847	98,735	3.97%	0.25000	0.09230	0.15770	
2005	\$ 62,321,227	98,281	2,532	95,749	6,220	89,529	3.75%	0.25000	0.09230	0.15770	
2004	\$ 59,131,594	93,251	2,015	91,236	8,328	82,908	6.77%	0.25000	0.09230	0.15770	

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

Series	Instrument Type and Purpose	Amount Issued and Authorized	Final Maturity	Outstanding Debt for Current Year Budget
<b>General Obligation Bonds</b>				
2006	Construct, renovate, acquire and equip new and existing facilities. Issued April 20, 2006.	\$ 60,710,000	2036	\$ 40,275,000
2006A	Construct, renovate, acquire and equip new and existing facilities. Issued September 14, 2006.	\$ 49,580,000	2036	\$ 47,410,000
2007	Construct, renovate, acquire and equip new and existing facilities. Issued April 5, 2007.	\$ 271,085,000	2033	\$ 185,035,000
2007A	Construct, renovate, acquire and equip new and existing facilities. Issued August 21, 2007.	\$ 63,490,000	2032	\$ 36,590,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Issued July 12, 2012.	\$ 74,110,000	2037	\$ 74,110,000
<b>Subtotal - General Obligation Bonds</b>				<b>\$ 383,420,000</b>
<b>Maintenance Tax Notes</b>				
2006	Purchase equipment, vehicles and renovate various facilities. Issued April 20, 2006	\$ 30,435,000	2026	\$ 23,200,000
2007	Purchase equipment, vehicles and renovate various facilities. Issued September 18, 2007.	\$ 81,110,000	2027	\$ 61,795,000
2011	Renovate and repair existing District facilities. Issued August 5, 2011.	\$ 54,795,000	2031	\$ 47,350,000
<b>Subtotal - Maintenance Tax Notes</b>				<b>\$ 132,345,000</b>
<b>Revenue Financing System</b>				
2012A	Refund certain of the District's outstanding Combined Fee Revenue bonds and to construct a parking facility. Issued March 22, 2012.	\$ 55,800,000	2036	\$ 55,800,000
2012B	(Taxable issue). Refund remainder of the District's outstanding Combined Fee Revenue bonds. Issued March 22, 2012.	\$ 22,295,000	2017	\$ 17,885,000
<b>Subtotal - Revenue Financing System Bonds</b>				<b>\$ 73,685,000</b>
<b>Total Bonds</b>				<b>\$ 589,450,000</b>

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

For the Year Ended	General Obligation Bonds		Revenue Bonds		Maintenance Tax Notes		TOTAL BONDS	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
August 31, 2014	9,050	17,863	5,055	2,448	8,540	6,179	22,645	26,490
2015	9,500	17,420	4,655	2,409	8,900	5,809	23,055	25,638
2016	9,955	16,961	4,720	2,356	9,270	5,442	23,945	24,759
2017	10,490	16,428	4,780	2,288	6,880	5,102	22,150	23,818
2018	11,000	15,921	4,870	2,202	7,210	4,777	23,080	22,900
2019-2023	63,735	70,853	26,365	8,135	41,970	17,961	132,070	96,949
2024-2028	80,410	54,177	14,280	2,588	40,340	6,449	135,030	63,214
2029-2033	100,035	33,838	5,560	1,049	9,235	708	114,830	35,595
2034-2037	89,245	9,274	3,400	261	-	-	92,645	9,535
<b>TOTAL</b>	<b>\$ 383,420</b>	<b>\$ 252,735</b>	<b>\$ 73,685</b>	<b>\$ 23,736</b>	<b>\$ 132,345</b>	<b>\$ 52,427</b>	<b>\$ 589,450</b>	<b>\$ 328,898</b>

ALAMO COLLEGES					
REVENUE BONDS					
RETIREMENT OF INDEBTEDNESS FUND					
ACCOUNT	DESCRIPTION	2013-2014 BUDGET	2012-2013 BUDGET	2011-2012 BUDGET	2010-2011 BUDGET
<b>INTEREST &amp; SINKING FUND</b>					
<b>REVENUES</b>					
Fund Code / Account Code	TUITION PLEDGED			\$20,047,102	\$17,901,160
11x001 / 5005 - 07	PLEDGED TUITION			21,656,165	20,165,698
11x001 / 5271x	INVESTMENT INCOME			400,000	809,583
11x001 / 56504	GAME TABLES/ SPECIAL CONCESSIONS			28,200	22,600
13x001 / 54105	VENDING MACHINES			340,000	483,400
13x001 / 54106	PARKING VIOLATIONS			190,000	120,000
13x001 / 54115	PARKING PERMITS			1,287,000	835,000
13x001 / 54111	NET BOOKSTORE REVENUE PER CONTRACT GUARANTEE			<u>1,200,000</u>	<u>1,200,000</u>
13x001 / 54108					
	<b>TOTAL PLEDGED REVENUES</b>			<b>\$45,148,467</b>	<b>\$41,537,441</b>
<b>TRANSFERS</b>					
	TRANSFER TO SINKING FUND	(7,502,545)	(7,151,588)	(6,658,363)	(6,664,814)
	TRANSFER TO GENERAL FUND			<u>(\$38,490,104)</u>	<u>(\$34,872,627)</u>
	<b>TOTAL TRANSFERS</b>			<b>(45,148,467)</b>	<b>(41,537,441)</b>
	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>			<b>\$0</b>	<b>\$0</b>
INTEREST & SINKING FUND (ANNUAL DEBT SVC = \$7,502,545)					
<b>REVENUES</b>					
	TRANSFER FROM PLEDGED REVENUE FUND	\$7,502,545	\$7,151,588	\$6,658,363	\$6,664,814
	<b>TOTAL REVENUES</b>	<b>\$7,502,545</b>	<b>\$7,151,588</b>	<b>\$6,658,363</b>	<b>\$6,664,814</b>
<b>EXPENDITURES &amp; TRANSFERS</b>					
979001-893901-82005-9425	2012A REVENUE BONDS PRINCIPAL PAYMENT	(400,000)	0		
979001-893901-82005-9425	2012A REVENUE BONDS INTEREST PAYMENT	(2,270,888)	(2,521,888)		
979001-893901-79005-9405	2012B REVENUE BONDS PRINCIPAL PAYMENT	(4,655,000)	(4,410,000)		
979001-893901-79005-9405	2012B REVENUE BONDS INTEREST PAYMENT	(176,657)	(219,701)		
959107-893901-82005-9465	2007A REVENUE BONDS PRINCIPAL PAYMENT		0	(130,000)	(125,000)
959107-893901-79005-9405	2007A REVENUE BONDS INTEREST PAYMENT		0	(221,513)	(226,613)
959106-893901-82005-9465	2007 REVENUE BONDS PRINCIPAL PAYMENT		0	(355,000)	(345,000)
959106-893901-79005-9405	2007REVENUE BONDS INTEREST PAYMENT		0	(1,066,406)	(1,080,406)
959105-893901-82005-9465	2005 REVENUE BONDS PRINCIPAL PAYMENT		0	(180,000)	(170,000)
959105-893901-79005-9405	2005 REVENUE BONDS INTEREST PAYMENT		0	(58,988)	(65,988)
959104-893901-82005-9465	2004 REVENUE BONDS PRINCIPAL PAYMENT		0	(210,000)	(205,000)
959104-893901-79005-9405	2004 REVENUE BONDS INTEREST PAYMENT		0	(278,238)	(285,763)
959103-893901-82005-9465	2003 REVENUE BONDS PRINCIPAL PAYMENT		0	(1,125,000)	(1,085,000)
959103-893901-79005-9405	2003 REVENUE BONDS INTEREST PAYMENT		0	(123,888)	(168,088)
959102-893901-82005-9465	2001 REVENUE BONDS PRINCIPAL PAYMENT		0	(1,715,000)	(1,630,000)
959102-893901-79005-9405	2001 REVENUE BONDS INTEREST PAYMENT		0	(1,194,331)	(1,277,956)
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>(7,502,545)</b>	<b>(7,151,588)</b>	<b>(6,658,363)</b>	<b>(6,664,814)</b>
	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



ALAMO COLLEGES					
GENERAL OBLIGATION BONDS/MAINTENANCE TAX NOTES					
RETIREMENT OF INDEBTEDNESS FUND					
ACCOUNT	DESCRIPTION	2013-2014 BUDGET	2012-2013 BUDGET	2011-2012 BUDGET	2010-2011 BUDGET
	<b>INTEREST &amp; SINKING FUND</b>				
	<b>REVENUES</b>				
	TAX REVENUE - TRANSFERRED IN	\$41,632,488	\$42,078,874	\$42,401,415	\$42,500,819
	OPERATING REV TRANSFER IN FR PREVENTATIVE MAINTENANCE BUDGET	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES</b>	<b>\$41,632,488</b>	<b>\$42,078,874</b>	<b>\$42,401,415</b>	<b>\$42,500,819</b>
	<b>EXPENDITURES &amp; TRANSFERS</b>				
959207-893901-82005-9465	PRINCIPAL PAYMENT - 2011	3,945,000	3,805,000	3,640,000	
959207-893901-79005-9405	INTEREST PAYMENT - 2011	2,105,313	2,241,288	2,400,628	
959206-893901-82005-9465	PRINCIPAL PAYMENT - 2009	0	0		6,020,000
959206-893901-79005-9405	INTEREST PAYMENT - 2009	0	0		90,300
959205-893901-82005-9465	PRINCIPAL PAYMENT - 2007	3,270,000	3,110,000	2,970,000	2,860,000
959205-893901-79005-9405	INTEREST PAYMENT - 2007	3,002,950	3,242,200	3,379,350	3,522,200
959204-893901-82005-9465	PRINCIPAL PAYMENT - 2006	1,325,000	1,270,000	1,220,000	1,170,000
959204-893901-79005-9405	INTEREST PAYMENT - 2006	1,070,764	1,129,289	1,179,089	1,226,889
959203-893901-82005-9465	PRINCIPAL PAYMENT - 2005	0	310,000	300,000	290,000
959203-893901-79005-9405	INTEREST PAYMENT - 2005	0	60,438	71,688	82,381
959202-893901-82005-9465	PRINCIPAL PAYMENT - 2004	0	0	0	0
959202-893901-79005-9405	INTEREST PAYMENT - 2004	0	0	0	0
	<b>MAINTENANCE TAX NOTES - TOTAL</b>	<b>14,719,027</b>	<b>15,168,214</b>	<b>15,160,754</b>	<b>15,261,770</b>
959009-893901-82005-9465	PRINCIPAL PAYMENT - 2012	0	0		
959009-893901-79005-9405	INTEREST PAYMENT - 2012	3,270,525	3,270,525		
959008-893901-82005-9465	PRINCIPAL PAYMENT - 2007 A	1,195,000	1,135,000	1,090,000	2,280,000
959008-893901-79005-9405	INTEREST PAYMENT - 2007 A	1,808,638	1,865,388	2,741,463	2,838,363
959007-893901-82005-9465	PRINCIPAL PAYMENT - 2007	5,665,000	5,395,000	5,140,000	4,925,000
959007-893901-79005-9405	INTEREST PAYMENT - 2007	8,673,263	8,943,013	11,960,763	12,178,250
959006-893901-82005-9465	PRINCIPAL PAYMENT - 2006 A	1,165,000	1,110,000	1,060,000	0
959006-893901-79005-9405	INTEREST PAYMENT - 2006 A	2,253,206	2,308,706	2,361,706	2,361,706
959005-893901-82005-9465	PRINCIPAL PAYMENT - 2006	1,025,000	985,000	950,000	0
959005-893901-79005-9405	INTEREST PAYMENT - 2006	1,857,829	1,898,029	1,936,729	1,955,729
959004-893901-82005-9465	PRINCIPAL PAYMENT - 2002 A			0	393,778
959004-893901-79005-9405	INTEREST PAYMENT - 2002 A			0	306,222
959003-893901-82005-9465	PRINCIPAL PAYMENT - 2002			0	0
959003-893901-79005-9405	INTEREST PAYMENT - 2002			0	0
959002-893901-82005-9465	PRINCIPAL PAYMENT - 1998			0	0
959002-893901-79005-9405	INTEREST PAYMENT - 1998			0	0
	<b>GENERAL OBLIGATION BONDS - TOTAL</b>	<b>26,913,461</b>	<b>26,910,660</b>	<b>27,240,660</b>	<b>27,239,048</b>
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$41,632,488</b>	<b>\$42,078,874</b>	<b>\$42,401,415</b>	<b>\$42,500,819</b>
	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NOTE: ANNUAL DEBT SERVICE PAYMENTS OF \$41,632,488 WILL BE COMPRISED OF :					
(1) TAX REVENUES		\$41,632,488	\$42,078,874	\$42,401,415	\$42,500,819
(2) OPERATING REVENUES		0	0	0	0
(3) INTEREST INCOME		\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$41,632,488</b>	<b>\$42,078,874</b>	<b>\$42,401,415</b>	<b>\$42,500,819</b>

# **SUPPLEMENTAL INFORMATION**

**FY 2013-2014 Revenue Summary**

ALAMO COLLEGES							
FY2014 REVENUE SUMMARY							
FORMULA REVENUE FOR BUDGET MODELS							
	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
State Appropriations	63,440,459	-	-	-	-	-	63,440,459
State Paid Benefits	14,006,655	-	-	-	-	-	14,006,655
Tuition - (Exclude CE)	-	32,545,927	15,025,001	12,640,119	22,640,312	9,428,420	92,279,779
Tuition - CE Reimbursable	-	1,259,200	80,000	520,700	172,302	163,900	2,196,102
Taxes	108,605,044	-	-	-	-	-	108,605,044
Other	3,176,600	-	-	-	-	-	3,176,600
Non Designated Auxiliary	1,568,200	-	-	-	-	-	1,568,200
<b>Total Formula Revenue</b>	<b>190,796,958</b>	<b>33,805,127</b>	<b>15,105,001</b>	<b>13,160,819</b>	<b>22,812,614</b>	<b>9,592,320</b>	<b>285,272,839</b>
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
Instruction	450,576	1,740,250	1,260,900	464,500	32,280	3,000	3,951,506
Public Service	-	67,000	-	-	10,000	-	77,000
Academic Support	262,390	8,000	2,000	3,500	51,000	26,000	352,890
Student Services	717,000	751,968	298,046	203,717	535,941	122,153	2,628,825
Designated Auxiliary	-	175,000	236,800	848,720	-	-	1,260,520
Non-Designated Auxiliary	1,477,000	-	-	-	-	-	1,477,000
Continuing Education	1,036,400	783,500	2,738,983	1,011,098	690,163	1,585,000	7,845,144
Unrestricted Scholarships Int	-	-	-	-	-	60	60
Designated Unrestricted	-	79,376	9,700	50,000	25,000	6,238	170,314
<b>Total Non-Formula Revenue</b>	<b>3,943,366</b>	<b>3,605,094</b>	<b>4,546,429</b>	<b>2,581,535</b>	<b>1,344,384</b>	<b>1,742,451</b>	<b>17,763,259</b>
<b>TOTAL REVENUES</b>	<b>\$ 194,740,324</b>	<b>\$ 37,410,221</b>	<b>\$ 19,651,430</b>	<b>\$ 15,742,354</b>	<b>\$ 24,156,998</b>	<b>\$ 11,334,771</b>	<b>\$ 303,036,098</b>

**FY 2013-2014 Formula Revenue Summary**

ALAMO COLLEGES								
FY2014 REVENUE BUDGET								
FORMULA REVENUE FOR BUDGET MODELS								
		DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
<b>STATE APPROPRIATIONS</b>								
11X001	State Appropriations E & G	63,440,459	-	-	-	-	-	63,440,459
239001	State Paid Benefits	14,006,655	-	-	-	-	-	14,006,655
	<b>TOTAL STATE APPROPRIATIONS</b>	<b>77,447,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,447,114</b>
<b>TUITION</b>								
	Tuition							
11X001	Tuition - Non Exempt	-	24,409,445	11,268,751	9,480,089	16,980,234	7,071,315	69,209,834
11X001	Tuition - Exempt	-	4,984,475	3,853,563	3,214,343	4,337,000	20,054	16,409,435
11X001	Tuition - Exempt Discounts	-	(4,984,475)	(3,853,563)	(3,214,343)	(4,337,000)	(20,054)	(16,409,435)
11X001	Tuition Pledged (25%)	-	8,136,482	3,756,250	3,160,030	5,660,078	2,357,105	23,069,945
	<b>Total Tuition and Tuition Pledged</b>	<b>-</b>	<b>32,545,927</b>	<b>15,025,001</b>	<b>12,640,119</b>	<b>22,640,312</b>	<b>9,428,420</b>	<b>92,279,779</b>
11X001	CE Tuit Reimbursable	-	1,259,200	80,000	520,700	172,302	163,900	2,196,102
	<b>TOTAL TUITION</b>	<b>-</b>	<b>33,805,127</b>	<b>15,105,001</b>	<b>13,160,819</b>	<b>22,812,614</b>	<b>9,592,320</b>	<b>94,475,881</b>
<b>TAXES</b>								
11X001	M&O Current Tax Revenue	106,426,444	-	-	-	-	-	106,426,444
11X001	M&O Delinquent Tax Revenue	979,953	-	-	-	-	-	979,953
11X001	M&O Penalties & Interest	1,198,647	-	-	-	-	-	1,198,647
	<b>TOTAL TAXES</b>	<b>108,605,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,605,044</b>
<b>OTHER</b>								
11X001	Federal Revenue - IDC - SEOG	615,000	-	-	-	-	-	615,000
11X001	Returned Check Fee Revenue	50,000	-	-	-	-	-	50,000
11X001	Sales & Services Revenue	300,000	-	-	-	-	-	300,000
11X001	Pledged Investment Income	400,000	-	-	-	-	-	400,000
11X001	Installment Payment Fee	900,000	-	-	-	-	-	900,000
11X001	Processing Fee	911,600	-	-	-	-	-	911,600
	<b>TOTAL OTHERS</b>	<b>3,176,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,176,600</b>
<b>NON-DESIGNATED AUXILIARY</b>								
13X001	AUX - Bookstore Commission	1,200,000	-	-	-	-	-	1,200,000
13X001	AUX - Game Tables Revenue Pledge	9,200	-	-	-	-	-	9,200
13X001	AUX - Vending Rev - Drinks Pledged	340,000	-	-	-	-	-	340,000
13X001	AUX - Copy Machine Rev Pledged	19,000	-	-	-	-	-	19,000
	<b>TOTAL NON-DESIGNATED AUX</b>	<b>1,568,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,568,200</b>
<b>TOTAL FORMULA REVENUES</b>		<b>\$ 190,796,958</b>	<b>\$ 33,805,127</b>	<b>\$ 15,105,001</b>	<b>\$ 13,160,819</b>	<b>\$ 22,812,614</b>	<b>\$ 9,592,320</b>	<b>\$ 285,272,839</b>

Note: Revenue has been restated to include State paid benefits

## FY 2013-2014 Non-Formula Revenue Summary

<b>FY2014 REVENUE BUDGET</b>								
<b>NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES</b>								
	<b>DIST</b>	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>	
11X001	Special Prog Tuition	-	1,723,500	1,245,400	442,500	27,280	3,000	3,441,680
11X001	VCT Fee Revenue	-	-	15,500	17,000	5,000	-	37,500
11X001	Administrative Fee Revenue	-	750	-	-	-	-	750
11X001	Sales & Services Revenue	-	2,000	-	-	-	-	2,000
11X001	Seminars & Workshop Revenue	-	14,000	-	-	-	-	14,000
11X001	Miscellaneous Revenue	450,576	-	-	5,000	-	-	455,576
	<b>TOTAL INSTRUCTION</b>	<b>450,576</b>	<b>1,740,250</b>	<b>1,260,900</b>	<b>464,500</b>	<b>32,280</b>	<b>3,000</b>	<b>3,951,506</b>
11X001	Gym Rental Revenue	-	55,000	-	-	-	-	55,000
11X001	Facilities Rental Revenue	-	-	-	-	10,000	-	10,000
11X001	Property Rentals Revenue	-	4,000	-	-	-	-	4,000
11X001	Sales & Services Revenue	-	8,000	-	-	-	-	8,000
	<b>TOTAL PUBLIC SERVICE</b>	<b>-</b>	<b>67,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>77,000</b>
11X001	Library Fines	-	8,000	2,000	3,500	1,000	1,100	15,600
11X001	Facilities Rental Revenue	204,040	-	-	-	-	-	204,040
11X001	Administrative Fee Revenue	58,350	-	-	-	-	-	58,350
11X001	Sales & Services Revenue	-	-	-	-	50,000	24,900	74,900
	<b>TOTAL ACADEMIC SUPPORT</b>	<b>262,390</b>	<b>8,000</b>	<b>2,000</b>	<b>3,500</b>	<b>51,000</b>	<b>26,000</b>	<b>352,890</b>
11X003	Student Activity Fee - w/o Exemptions	-	344,668	158,586	131,417	257,441	86,153	978,265
119001	Foreign Student Application Fee	30,000	-	-	800	-	-	30,800
11X001	Other Test Fee	-	323,800	20,000	1,000	2,000	-	346,800
11X001	Prep Test Fee	-	-	200	-	-	1,000	1,200
119001	THEA - TASP Review Test Fee	-	-	-	2,000	-	-	2,000
11X001	CLEP Test Fee	-	-	500	2,000	-	1,500	4,000
11X001	Correspondence Test Fee	-	-	200	2,000	-	1,000	3,200
11X001	GED Test Fee	-	-	1,000	-	-	-	1,000
11X001	GED Certificates Test Fee	-	-	4,560	-	-	-	4,560
11X001	Accuplacer Test Fee	35,000	-	500	20,000	90,000	30,000	175,500
11X001	Sales & Services Revenue	-	58,500	91,500	18,500	-	-	168,500
11X001	Event Booth Rental Revenue	-	-	-	15,000	-	1,500	16,500
11X001	ID Replacement	-	-	-	500	1,500	1,000	3,000
11X001	Other Student Fee	652,000	-	-	-	15,000	-	667,000
11X001	Veterans Administration Revenue	-	25,000	21,000	10,500	20,000	-	76,500
11X001	Ticket Sales/Fund Raising	-	-	-	-	150,000	-	150,000
	<b>TOTAL STUDENT SERVICES</b>	<b>717,000</b>	<b>751,968</b>	<b>298,046</b>	<b>203,717</b>	<b>535,941</b>	<b>122,153</b>	<b>2,628,825</b>
13X001	AUX - Child Care Revenue	-	175,000	236,800	380,000	-	-	791,800
133003	Administrative Fee Revenue	-	-	-	220	-	-	220
133003	Auxiliary - Advertising Revenue	-	-	-	2,000	-	-	2,000
133003	Local City Contrib NAT Renew/Replac	-	-	-	250,000	-	-	250,000
133003	NAT - Open Swim Revenue	-	-	-	30,000	-	-	30,000
133003	NAT - Entry Fee Revenue	-	-	-	40,000	-	-	40,000
133003	NAT - Vendor Commissions	-	-	-	2,500	-	-	2,500
133003	NAT - Special Program Revenue	-	-	-	107,000	-	-	107,000
133003	NAT - Vending Machine Revenue	-	-	-	7,000	-	-	7,000
133003	Auxiliary -Ticket Sales/FundRaising	-	-	-	30,000	-	-	30,000
	<b>TOTAL DESIGNATED AUXILIARY</b>	<b>-</b>	<b>175,000</b>	<b>236,800</b>	<b>848,720</b>	<b>-</b>	<b>-</b>	<b>1,260,520</b>
13X001	AUX - Parking Permit - Fall	1,287,000	-	-	-	-	-	1,287,000
13X001	AUX - Parking Fines	190,000	-	-	-	-	-	190,000
	<b>TOTAL NON-DESIGNATED AUX</b>	<b>1,477,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,477,000</b>
<b>C.E.</b>								
11X001	CE Tuit Non-Reimbursable	154,400	352,000	-	115,000	270,033	297,500	1,188,933
11X001	CE Tuit Non-Reimb Contracts	-	-	134,350	-	-	-	134,350
11X001	Non-CE Tuit Contract Training	853,000	-	415,000	-	-	-	1,268,000
	<b>Total CE Tuition</b>	<b>1,007,400</b>	<b>352,000</b>	<b>549,350</b>	<b>115,000</b>	<b>270,033</b>	<b>297,500</b>	<b>2,591,283</b>
11X001	Gateway to College (SpC Classes Rev)	-	-	-	222,798	-	-	222,798
11X001	CE Special Fee	29,000	431,500	2,189,633	673,300	420,130	1,287,500	5,031,063
	<b>Total CE Fees</b>	<b>29,000</b>	<b>431,500</b>	<b>2,189,633</b>	<b>896,098</b>	<b>420,130</b>	<b>1,287,500</b>	<b>5,253,861</b>
	<b>TOTAL C.E.</b>	<b>1,036,400</b>	<b>783,500</b>	<b>2,738,983</b>	<b>1,011,098</b>	<b>690,163</b>	<b>1,585,000</b>	<b>7,845,144</b>
15XXX	Unrestricted Scholarships Interest Income	-	-	-	-	-	60	60
17XXX	Designated Unrestricted	-	79,376	9,700	50,000	25,000	6,238	170,314
	<b>TOTAL Unrestrict Scholarships Interest I</b>	<b>-</b>	<b>79,376</b>	<b>9,700</b>	<b>50,000</b>	<b>25,000</b>	<b>6,298</b>	<b>170,374</b>
<b>TOTAL NON-FORMULA REVENUES</b>		<b>\$ 3,943,366</b>	<b>\$ 3,605,094</b>	<b>\$ 4,546,429</b>	<b>\$ 2,581,535</b>	<b>\$ 1,344,384</b>	<b>\$ 1,742,451</b>	<b>\$ 17,763,259</b>

Note: Revenue has been restated to include State paid benefits

**FY 2013-2014 Tuition Revenues by Semesters**

<b>FY 2014 Tuition Revenue by Semesters</b>							
		<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
<b>TUITION</b>							
<b>Non Exempt *</b>							
Fall	50001	14,497,151	6,718,280	5,421,087	9,780,108	4,316,085	40,732,711
Spring	50002	14,090,830	6,604,698	5,417,368	9,527,431	4,032,403	39,672,730
Summer	50003	3,957,946	1,702,023	1,801,664	3,332,773	1,079,932	11,874,338
<b>Total</b>		<b>32,545,927</b>	<b>15,025,001</b>	<b>12,640,119</b>	<b>22,640,312</b>	<b>9,428,420</b>	<b>92,279,779</b>
<b>Dual Credit</b>							
Fall	50001	1,722,700	1,544,213	1,391,243	1,849,833	2,400	6,510,389
Spring	50002	1,586,718	1,591,948	1,228,958	1,597,698	6,050	6,011,372
Summer	50003	9,910	1,825	7,853	-	-	19,588
<b>Total</b>		<b>3,319,328</b>	<b>3,137,986</b>	<b>2,628,054</b>	<b>3,447,531</b>	<b>8,450</b>	<b>12,541,349</b>
<b>Exempt Other</b>							
Fall	50001	775,530	315,952	258,915	390,026	4,162	1,744,585
Spring	50002	690,558	301,600	226,668	362,423	6,205	1,587,454
Summer	50003	199,059	98,025	100,706	137,020	1,237	536,047
<b>Total</b>		<b>1,665,147</b>	<b>715,577</b>	<b>586,289</b>	<b>889,469</b>	<b>11,604</b>	<b>3,868,086</b>
<b>Total Tuition</b>							
Fall	50001	16,995,381	8,578,445	7,071,245	12,019,967	4,322,647	48,987,685
Spring	50002	16,368,106	8,498,246	6,872,994	11,487,552	4,044,658	47,271,556
Summer	50003	4,166,915	1,801,873	1,910,223	3,469,793	1,081,169	12,429,973
<b>Total</b>		<b>37,530,402</b>	<b>18,878,564</b>	<b>15,854,462</b>	<b>26,977,312</b>	<b>9,448,474</b>	<b>108,689,214</b>
<b>EXEMPT TUITION DISCOUNTS</b>							
<b>Dual Credit</b>							
Fall	51701	(1,722,700)	(1,544,213)	(1,391,243)	(1,849,833)	(2,400)	(6,510,389)
Spring	51702	(1,586,718)	(1,591,948)	(1,228,958)	(1,597,698)	(6,050)	(6,011,372)
Summer	51703	(9,910)	(1,825)	(7,853)	-	-	(19,588)
<b>Total</b>		<b>(3,319,328)</b>	<b>(3,137,986)</b>	<b>(2,628,054)</b>	<b>(3,447,531)</b>	<b>(8,450)</b>	<b>(12,541,349)</b>
<b>Exempt Other</b>							
Fall	51705	(775,530)	(315,952)	(258,915)	(390,026)	(4,162)	(1,744,585)
Spring	51706	(690,558)	(301,600)	(226,668)	(362,423)	(6,205)	(1,587,454)
Summer	51707	(199,059)	(98,025)	(100,706)	(137,020)	(1,237)	(536,047)
<b>Total</b>		<b>(1,665,147)</b>	<b>(715,577)</b>	<b>(586,289)</b>	<b>(889,469)</b>	<b>(11,604)</b>	<b>(3,868,086)</b>
<b>Total Tuition Discounts</b>							
Fall	5170X	(2,498,230)	(1,860,165)	(1,650,158)	(2,239,859)	(6,562)	(8,254,974)
Spring	5170X	(2,277,276)	(1,893,548)	(1,455,626)	(1,960,121)	(12,255)	(7,598,826)
Summer	5170X	(208,969)	(99,850)	(108,559)	(137,020)	(1,237)	(555,635)
<b>Total</b>		<b>(4,984,475)</b>	<b>(3,853,563)</b>	<b>(3,214,343)</b>	<b>(4,337,000)</b>	<b>(20,054)</b>	<b>(16,409,435)</b>
<b>Total Tuition</b>		<b>32,545,927</b>	<b>15,025,001</b>	<b>12,640,119</b>	<b>22,640,312</b>	<b>9,428,420</b>	<b>92,279,779</b>
* Non-Exempt tuition include tuition pledged (25%)							

**Assessed Value and Tax Levy of Taxable Property**

ALAMO COLLEGES		
ESTIMATED TAXABLE VALUES AND RATES FOR 2013 AND COMPARISON WITH INFORMATION REGARDING AD VALOREM TAXES 2012		
	Tax Year 2012	Tax Year 2013 Estimate
	(FY 13)	(FY 14)
Market Value	112,042,281,213	118,048,785,891
Less Agricultural Exclusion	(2,268,067,422)	(2,216,660,531)
Less Homestead Cap	(77,693,152)	(108,694,812)
Market Value Net of Agricultural Exclusion	109,696,520,639	115,723,430,548
Over 65	(2,926,241,538)	(3,020,756,905)
Disabled/ Veterans	(1,049,755,798)	(1,246,560,679)
Disabled Resident Homeowners & Other	(5,977,888,587)	(6,008,824,461)
Taxable Property Values	99,742,634,716	105,447,288,503
Less Freeze Taxable	(9,954,269,980)	(10,535,582,160)
Taxable Property Values Less Freeze	89,788,364,736	94,911,706,343
Taxable Property Values Used For Effective Tax Rate	90,042,197,185	94,846,775,211
Taxable Value of New Properties	1,790,943,472	2,158,868,531
TIF's	(187,360,493)	(150,444,368)
M&O Current Tax Levy	\$102,146,986	\$109,651,430
M&O Current Taxes Budgeted	\$101,623,920	\$106,546,444
M&O Tax Rate	10.4400¢/\$100	10.4400¢/\$100
M&O Rollback Rate	10.5068¢/\$100	10.9227¢/\$100
Debt Service To Be Paid	\$42,078,874	\$43,848,018
Debt Service Requirement Net of Transfer	\$0	\$0
Debt Service Tax Levy	\$42,078,874	\$43,848,018
Debt Service Tax Rate	4.475¢/\$100	4.475¢/\$100
Total Tax Rate	14.9150¢/100	14.9150¢/100
Total Effective Tax Rate	14.2231¢/100	14.4592¢/100
Total Tax Rollback Rate	15.1457¢/100	15.3980¢/100

Source: Bexar County Appraisal District Certified Totals - ARB Approved Totals  
 2012 dated 7-20-12  
 2013 dated 7-19-13

M&O Current Levy for FY 2012 is actual collected from current levy.  
 M&O Current Levy for FY 2013 is initial levy as reported by Tax Assessor-Collector.  
 M&O Current Taxes Budgeted is initial projected levy adjusted by estimated collections.

## State Appropriations

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

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

### FORMULA FUNDING APPROPRIATIONS

CORE OPERATIONS	\$	500,000
CONTACT HOUR FUNDING	\$	56,125,968
STUDENT SUCCESS	\$	6,814,491
<b>TOTAL</b>	<b>\$</b>	<b>63,440,459</b>

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

ACADEMIC	17,040,240
TECHNICAL/VOCATIONAL	3,736,144
CONTINUING EDUCATION	625,227
<b>TOTAL</b>	<b>21,401,611</b>

### STUDENT SUCCESS POINTS

THREE-YEAR WEIGHTED AVG - ALAMO	73,621
STATE-WIDE	929,188



**State Appropriations Exhibit 1**

**83rd Texas Legislature, Senate Bill 1, Article III**

**PUBLIC COMMUNITY/JUNIOR COLLEGES**

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

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

# State Appropriation Allocation Distribution

ALAMO COLLEGES															
FY 2014 STATE APPROPRIATION ALLOCATION DISTRIBUTION															
BASE YEAR CONTACT HOURS - ( Summer I/II 2012, Fall 2012, and Spring 2013)															
	Resident Instruction	Rate	Rate Funded	SAC		SPC		PAC		NVC		NLC		TOTAL	
				Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount
1	Agriculture	\$9.06	\$2.72	29,025	78,841	15,728	42,723	11,504	31,250	21,908	59,509	7,108	19,307	85,273	231,630
2	Architecture and Precision Production Trades	\$9.40	\$2.82	49,644	139,910	26,901	75,815	19,677	55,456	37,471	105,603	12,157	34,262	145,850	411,046
3	Biology, Physical Sciences, and Science Technology	\$7.81	\$2.34	847,857	1,985,315	459,439	1,075,808	336,062	786,911	639,957	1,498,503	207,629	486,177	2,490,944	5,832,715
4	Business management, Marketing, and Administrative Services	\$7.77	\$2.33	316,180	736,566	171,333	399,132	125,323	291,949	238,651	555,955	77,428	180,375	928,915	2,163,978
5	Career Pilot	\$29.27	\$8.78	4,531	39,763	2,455	21,547	1,796	15,761	3,420	30,013	1,110	9,737	13,312	116,821
6	Communications	\$8.86	\$2.66	84,622	224,788	45,855	121,809	33,541	89,098	63,872	169,669	20,723	55,048	248,614	660,412
7	Computer and Information Sciences	\$9.48	\$2.84	238,076	676,674	129,009	366,678	94,365	268,210	179,698	510,749	58,302	165,708	699,450	1,988,020
8	Construction Trades	\$9.48	\$2.84	20,130	57,214	10,908	31,003	7,979	22,678	15,194	43,185	4,930	14,011	59,140	168,091
9	Consumer and Homemaking Education	\$8.32	\$2.49	190,845	476,057	103,415	257,967	75,644	188,693	144,048	359,325	46,735	116,580	560,688	1,398,622
10	Engineering	\$15.65	\$4.69	12,232	57,393	6,628	31,100	4,848	22,749	9,232	43,320	2,995	14,055	35,936	168,616
11	Engineering Related	\$8.80	\$2.64	99,780	263,260	54,069	142,656	39,550	104,347	75,314	198,707	24,435	64,469	293,148	773,438
12	English Language, Literature, Philosophy, Humanities, and Interdisciplinary	\$8.49	\$2.55	1,363,379	3,470,406	738,792	1,880,553	540,397	1,375,550	1,029,070	2,619,440	333,873	849,856	4,005,512	10,195,805
13	Foreign Languages	\$7.60	\$2.28	242,625	552,848	131,475	299,579	96,168	219,130	183,132	417,286	59,416	135,385	712,816	1,624,227
14	Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing	\$12.79	\$3.83	192,862	739,561	104,509	400,755	76,444	293,137	145,571	558,216	47,229	181,109	566,616	2,172,777
15	Health Occupations - Dental Hygiene	\$19.30	\$5.79	0	0	0	0	0	0	0	0	0	0	0	0
16	Health Occupations - Other	\$10.13	\$3.04	257,985	783,537	139,798	424,585	102,256	310,567	194,725	591,409	63,177	191,878	757,941	2,301,975
17	Health Occupations - Respiratory Therapy	\$13.99	\$4.19	18,119	75,998	9,818	41,182	7,182	30,123	13,676	57,363	4,437	18,611	53,232	223,278
18	Health Occupations - Vocational Nursing	\$10.16	\$3.05	73,140	222,794	39,633	120,728	28,990	88,308	55,206	168,164	17,911	54,559	214,880	654,554
19	Mathematics	\$7.80	\$2.34	1,036,809	2,424,650	561,829	1,313,876	410,955	961,048	782,577	1,830,110	253,901	593,764	3,046,070	7,123,448
20	Mechanics and Repairers - Automotive	\$9.69	\$2.91	82,087	238,482	44,482	129,229	32,537	94,526	61,959	180,005	20,102	58,401	241,167	700,644
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$10.46	\$3.14	82,190	257,755	44,537	139,673	32,577	102,165	62,037	194,552	20,127	63,121	241,469	757,267
22	Mechanics and Repairers - Electronics	\$8.73	\$2.62	15,883	41,571	8,607	22,527	6,295	16,477	11,988	31,378	3,889	10,180	46,662	122,133
23	Physical Education and Fitness	\$9.43	\$2.83	169,197	478,365	91,685	259,218	67,064	189,608	127,709	361,067	41,434	117,145	497,088	1,405,403
24	Protective Services and Public Administration	\$8.68	\$2.60	169,113	440,101	91,639	238,483	67,031	174,441	127,645	332,186	41,414	107,775	496,842	1,292,986
25	Psychology, Social Sciences, and History	\$7.16	\$2.15	1,291,794	2,773,077	700,001	1,502,683	512,023	1,099,153	975,038	2,093,101	316,343	679,089	3,795,198	8,147,104
26	Visual and Performing Arts	\$9.56	\$2.87	396,486	1,136,427	214,849	615,810	157,154	450,441	299,265	857,768	97,094	278,296	1,164,848	3,338,743
<b>Total</b>				<b>7,284,591</b>	<b>18,371,354</b>	<b>3,947,395</b>	<b>9,955,123</b>	<b>2,887,362</b>	<b>7,281,776</b>	<b>5,498,363</b>	<b>13,866,582</b>	<b>1,783,899</b>	<b>4,498,899</b>	<b>21,401,611</b>	<b>53,973,733</b>
Percentage of Total Dollar Amount					34.04%		18.44%		13.49%		25.69%		8.34%		100.00%
															2,152,235
															500,000
															6,814,491
															<b>63,440,459</b>
<b>FY14 State Appropriation Distribution</b>				<b>21,593,599</b>	<b>11,701,202</b>	<b>8,558,963</b>	<b>16,298,712</b>	<b>5,287,983</b>	<b>63,440,459</b>						
Source: Rates per Base Period Contact Hours - Texas Higher Education Coordinating Board (THECB)															
Base Year Contact Hours (Summer 2012, Fall 2012, and Spring 2013) - District Institutional Research and Effectiveness Services (IRES) Office												Actual rate of funding % (according to THECB)		29.98%	

## Base Period Contact Hour Rates by Discipline

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

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

The table below represents the decline in contact hour reimbursements by the 26 disciplines for the 2010 - 2011 Biennium and the 28 disciplines for the 2012 – 2013 Biennium and 2014 – 2015 Biennium, for the remaining costs not covered by tuition and fees.

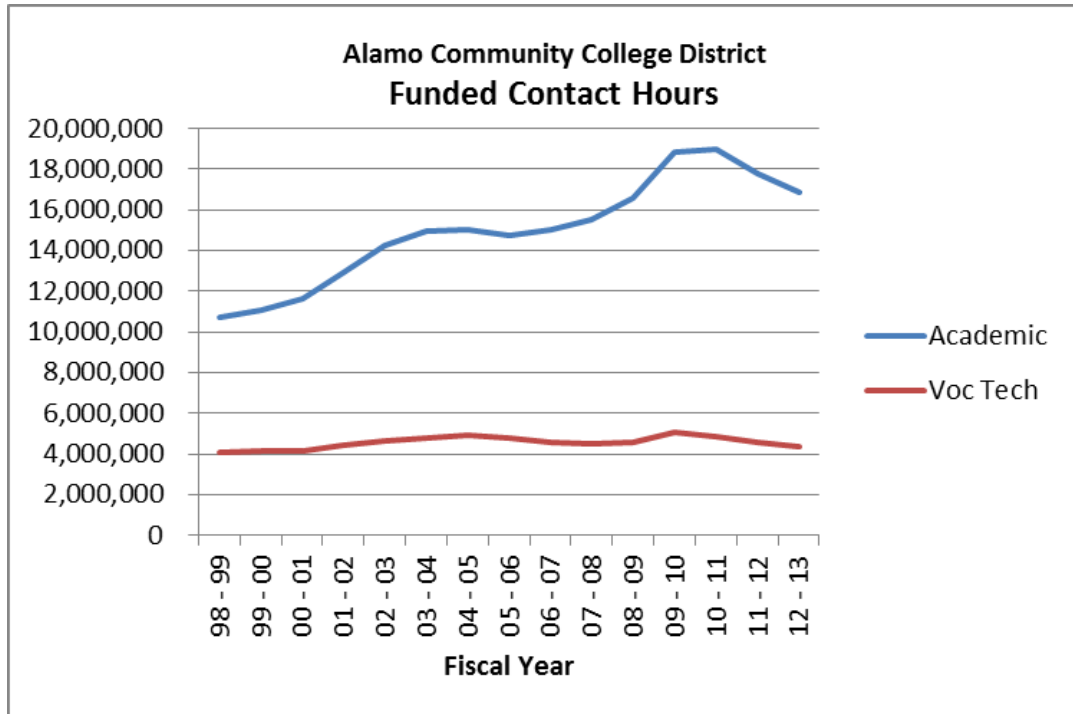
DISCIPLINE	2010-2011 Biennium	Adjusted Rate	2012-2013 Biennium	Adjusted Rate	2014-2015 Biennium	Adjusted Rate
	0.6905976140		0.4947141460		0.4485629329	
1 Agriculture	\$5.29	\$3.65	\$5.66	\$2.80	\$6.06	\$2.72
2 Architecture and Precision Production Trades	\$6.10	\$4.21	\$6.20	\$3.07	\$6.28	\$2.82
3 Biology, Physical Sciences, and Science Technology	\$4.71	\$3.25	\$5.03	\$2.49	\$5.22	\$2.34
4 Business management, Marketing, and Administrative Services	\$4.89	\$3.38	\$5.12	\$2.53	\$5.19	\$2.33
5 Career Pilot	\$23.28	\$16.08	\$21.51	\$10.64	\$19.56	\$8.78
6 Communications	\$5.26	\$3.63	\$5.79	\$2.86	\$5.92	\$2.66
7 Computer and Information Sciences	\$5.86	\$4.05	\$6.11	\$3.02	\$6.34	\$2.84
8 Construction Trades	\$5.52	\$3.81	\$6.20	\$3.07	\$6.34	\$2.84
9 Consumer and Homemaking Education	\$4.64	\$3.20	\$5.11	\$2.53	\$5.56	\$2.49
10 Engineering	\$5.40	\$3.73	\$7.17	\$3.55	\$10.46	\$4.69
11 Engineering Related	\$5.09	\$3.52	\$5.53	\$2.74	\$5.88	\$2.64
12 English Language, Literature, Philosophy, Humanities, and Interdisciplinary	\$5.02	\$3.47	\$5.31	\$2.63	\$5.67	\$2.55
13 Foreign Languages	\$4.72	\$3.26	\$4.83	\$2.39	\$5.08	\$2.28
14 Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing	\$7.25	\$5.01	\$8.21	\$4.06	\$8.55	\$3.83
15 Health Occupations - Dental Hygiene	\$11.60	\$8.01	\$11.96	\$5.92	\$12.90	\$5.79
16 Health Occupations - Other	\$5.73	\$3.96	\$6.50	\$3.22	\$6.77	\$3.04
17 Health Occupations - Respiratory Therapy	\$7.63	\$5.27	\$8.87	\$4.39	\$9.35	\$4.19
18 Health Occupations - Vocational Nursing	\$5.79	\$4.00	\$6.48	\$3.21	\$6.79	\$3.05
19 Mathematics	\$4.80	\$3.31	\$4.90	\$2.42	\$5.21	\$2.34
20 Mechanics and Repairers - Automotive	\$5.89	\$4.07	\$6.43	\$3.18	\$6.48	\$2.91
21 Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$6.41	\$4.43	\$6.74	\$3.33	\$6.99	\$3.14
22 Mechanics and Repairers - Electronics	\$4.96	\$3.43	\$5.98	\$2.96	\$5.84	\$2.62
23 Physical Education and Fitness	\$5.72	\$3.95	\$6.04	\$2.99	\$6.30	\$2.83
24 Protective Services and Public Administration	\$5.21	\$3.60	\$5.50	\$2.72	\$5.80	\$2.60
25 Psychology, Social Sciences, and History	\$4.34	\$3.00	\$4.58	\$2.27	\$4.79	\$2.15
26 Visual and Performing Arts	\$5.75	\$3.97	\$6.20	\$3.07	\$6.39	\$2.87
27 Non-State Funded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28 Developmental Education - Math	\$0.00	\$0.00	\$4.90	\$2.42	\$0.00	\$0.00
29 Developmental Education - Reading/Writing	\$0.00	\$0.00	\$5.31	\$2.63	\$0.00	\$0.00
<b>Average Rates = Sum of Rates / 26 for 2010 - 2011 and 2014 - 2015 Bienniums</b>	<b>\$6.42</b>	<b>\$4.43</b>	<b>\$6.72</b>	<b>\$3.32</b>	<b>\$7.14</b>	<b>\$3.20</b>
<b>Average Rates = Sum of Rates / 28 for 2012 - 2013</b>						

FY 14/15 Base Period = Summer 2012, Fall 2012 & Spring 2013; FY12/13 Base Period = Summer 2010, Fall 2010 & Spring 2011; FY 10/11 Base Period = Summer 2008, Fall 2008 & Spring 2009.  
 Source: Texas Higher Education Coordinating Board (THECB)  
 Discipline 27: Non-State Funded was not included in the average rate or adjusted rate computations.

Contact Hours

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

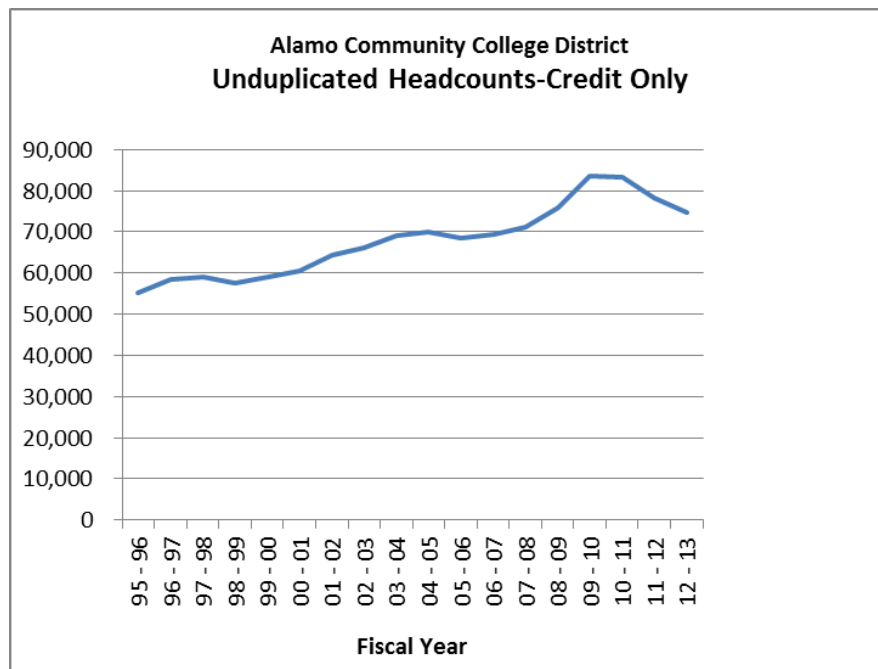
Program (Recent): CBM004 ODS - SCH and CH.egg and CBM00C ODS - CH.egg  
 Source: CBM004 and CBM00C Certified Data - District IRES Office  
 Excel File: Funded CH and Unduplicated HC by FY  
 Note: Voc Tech includes Continuing Education Contact Hours.



## Unduplicated Headcount Enrollment

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

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

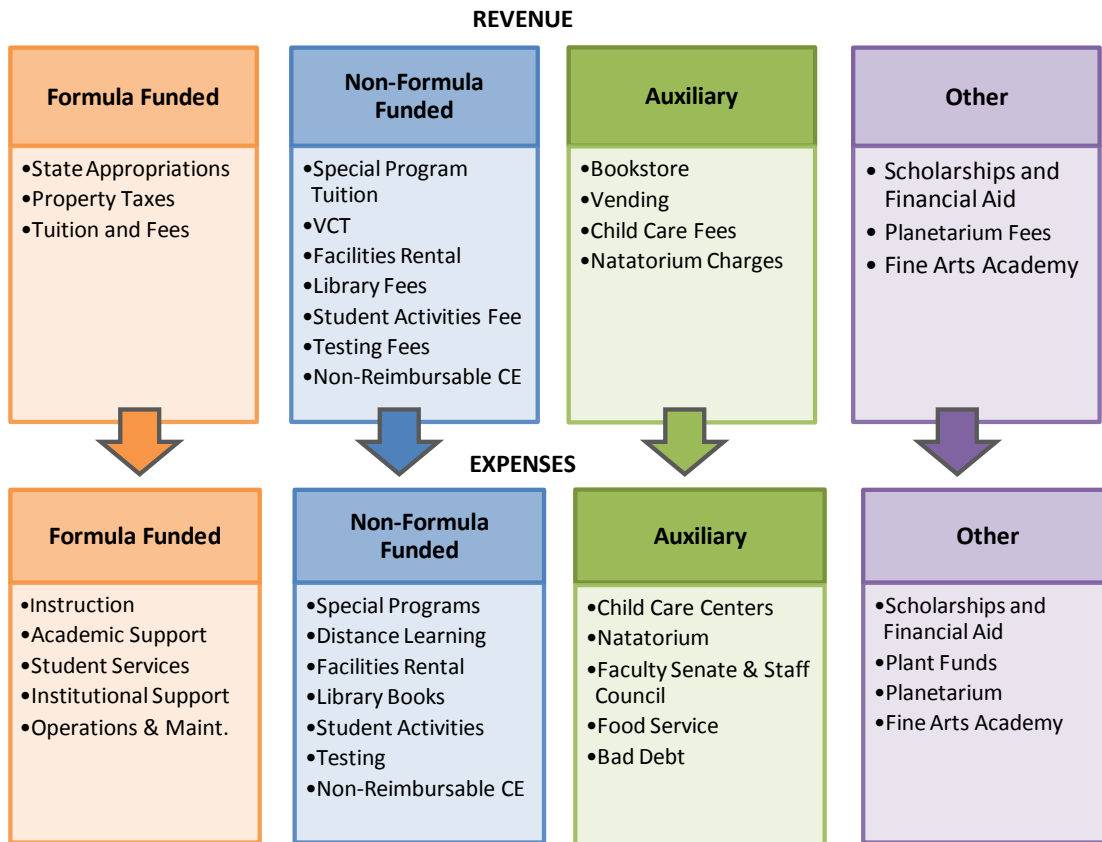


## Ten Year Trend of Revenue Sources

ALAMO COLLEGES									
<b>10 YEAR COMPARISON OF REVENUES</b>									
FISCAL YEAR	STATE FUNDING (1)	%	LOCAL TAXES	%	TUITION & FEES (2)	%	OTHER (3)	%	TOTAL
2013-2014 (4)	77,447,114	25.56%	108,605,044	35.84%	106,213,281	35.05%	10,770,659	3.55%	303,036,098
2012-2013 (4)	75,608,961	25.02%	103,117,155	34.13%	113,748,586	37.65%	9,662,973	3.20%	302,137,675
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
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
2009-2010 (5)	90,134,871	30.88%	89,615,404	30.71%	103,371,926	35.42%	8,719,428	2.99%	291,841,629
2008-2009 (5)	87,947,041	32.70%	88,412,612	32.87%	83,452,604	31.03%	9,135,448	3.40%	268,947,705
2007-2008 (5)	87,317,846	34.11%	79,277,313	30.97%	78,265,201	30.57%	11,128,909	4.35%	255,989,269
2006-2007 (5)	83,500,050	34.56%	70,079,189	29.01%	73,946,755	30.61%	14,060,570	5.82%	241,586,564
2005-2006 (5)	82,245,319	36.82%	62,843,083	28.13%	68,341,835	30.59%	9,952,156	4.46%	223,382,393
2004-2005 (5)	72,739,770	35.01%	58,223,733	28.03%	68,404,476	32.93%	8,376,724	4.03%	207,744,703
<i>(1) INCLUDES FUNDS FOR DEVELOPMENTAL EDUCATION</i>			<i>Note: State Funding (1) includes State Paid Benefits for all years</i>						
<i>(2) NET TUITION AND FEES</i>									
<i>(3) INCLUDES GROSS AUXILIARY REVENUES</i>									
<i>(4) PER BUDGET</i>									
<i>(5) ACTUAL REVENUES PER AUDITED FINANCIAL REPORT</i>									
<i>Source: Annual Financial Reports - Schedules A and C</i>									

## Budget Process and Budget Calendar

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



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

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

Timeline	Workload Budget Allocation – Board Approval	Budget Distributions – Colleges/Dept
<b>November</b>	The Alamo Colleges’ District Budget Office coordinates preliminary projections for revenues.  Board Strategic Planning Retreat	
<b>March</b>	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.
<b>April/May</b>	The District Budget Office and the Colleges develop detailed budgets. <ul style="list-style-type: none"> <li>• On May 1<sup>st</sup> - Initial operating expense budget allocations generated by the model are distributed to each of the colleges and the district-level units</li> <li>• By May 31, 2013 – Colleges and Departments certify positions for new budget year.</li> <li>• By May 31, 2013 – Colleges and Departments load non-labor information into detailed department level budgets.</li> </ul>	Colleges and departments finalize employee position listings and begin preliminary work on the development of detailed unit budgets, area budgets, and college budgets begins, based on (1) a review of previous fiscal year approved budgets, (2) unit/department needs, (3) educational needs and (4) college objectives. All of these budgets are based on actions plans, which are linked to the approved strategic plan and strategic initiatives.
<b>June</b>	The Alamo Colleges’ District Budget Office <ul style="list-style-type: none"> <li>• Balances the FY14 Working Operating Budget to preliminary allocations.</li> <li>• Drafts preliminary FY14 Staffing Management Plan</li> <li>• Receives Chancellor approval of phase 1 “critical hires” by stakeholders and finalizes budget</li> </ul>	
<b>July</b>	Board of Trustees Budget Retreat : Presentation and review of Fiscal Year 2014 Operating Budget prior to finalization and approval at August 2014 Regular Board Meeting.	
<b>August</b>	Finalize Banner detailed department budgets and roll non-labor to “production” to allow early FY14 purchase orders in preparation for Fall term.  <b>Board Approval of Fiscal Year 2014 Operating and All Funds Budget</b>	Colleges and Departments finalize Budget and non-labor allocations.
<b>September</b>	After final FY13 payroll run – FY14 positions are “active” in Banner HR and feed labor budgets to Finance production budgets.	Budgets loaded into Banner Finance

The budget planning process undertaken to develop the FY 2013-2014 Budget included several meetings with the Board of Trustees and college constituencies. A timeline reflecting Board meetings and retreats held as part of this fiscal year’s budget-building process follows.



Date	Meeting	Topic
November 17, 2012	Board Retreat	Initial Forecast of FY 2013 - 2014 Budget
July 9, 2013	Board Retreat	Preliminary FY 2013 - 2014 Budget Presentation
July 16, 2013	Audit, Budget & Finance Committee	Approval of FY 2013 - 2014 Operating Budget
August 13, 2013	Regular Board Meeting	Final Approval of FY 2013 - 2014 Operating Budget
August 13, 2013	Audit, Budget & Finance Committee	Approval of FY 2013 - 2014 All Funds Budget
August 20, 2013	Regular Board Meeting	Final Approval of FY 2013 - 2014 All Funds Budget

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## Workload-Driven Budgeting Model – Step One of Budget Process

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

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

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

1. Target Class Size by Discipline averaging to Alamo Colleges FY 2013-2014 target of 25
2. Contact Hours per Faculty Staffing Unit
3. Faculty Staffing Units per College
4. Projected FY14 Annual Contact Hours by Discipline
5. Projected Fall 2013 Enrollment

## FY 2013-2014 Budget Model Summary

ALAMO COMMUNITY COLLEGE DISTRICT								
FY 2014 WORKLOAD-DRIVEN BUDGET MODEL SUMMARY								
						Final Approved on August 13, 2013 by Board of Trustees		
	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES	DISTRICT	TOTAL
<b>TOTAL EDUCATIONAL AND GENERAL FUNCTIONAL CATEGORIES (Formula)</b>								
FY13 Model	53,501,473	29,328,269	19,256,551	32,938,578	12,990,550	148,015,422	70,224,284	218,239,707
<b>FY14 Model</b>	<b>55,353,806</b>	<b>28,140,441</b>	<b>19,114,952</b>	<b>32,347,498</b>	<b>11,571,548</b>	<b>146,528,244</b>	<b>68,636,653</b>	<b>215,164,897</b>
Variance	1,852,333	(1,187,828)	(141,600)	(591,080)	(1,419,002)	(1,487,178)	(1,587,632)	(3,074,810)
<b>Non-Formula Funding</b>								
FY13 Model	4,703,576	4,225,847	2,567,064	1,389,398	2,542,873	15,428,758	3,194,969	18,623,727
<b>FY14 Model</b>	<b>3,443,335</b>	<b>4,136,161</b>	<b>2,425,294</b>	<b>1,193,985</b>	<b>1,512,043</b>	<b>12,710,819</b>	<b>4,002,253</b>	<b>16,713,072</b>
Variance (A)	(1,260,241)	(89,686)	(141,770)	(195,413)	(1,030,830)	(2,717,939)	807,284	(1,910,655)
<b>Capital Budget</b>								
FY13 Model	1,190,000	930,000	410,000	590,000	180,000	3,300,000	0	3,300,000
<b>FY14 Model</b>	<b>1,190,000</b>	<b>930,000</b>	<b>410,000</b>	<b>590,000</b>	<b>180,000</b>	<b>3,300,000</b>	<b>0</b>	<b>3,300,000</b>
Variance (A)	0	0	0	0	0	0	0	0
<b>Total for College/District Detailed Budget Allocation</b>								
FY13 Model	59,395,049	34,484,116	22,233,615	34,917,976	15,713,423	166,744,180	73,419,253	240,163,434
<b>FY14 Model</b>	<b>59,987,141</b>	<b>33,206,602</b>	<b>21,950,246</b>	<b>34,131,483</b>	<b>13,263,591</b>	<b>162,539,063</b>	<b>72,638,906</b>	<b>235,177,969</b>
Variance (A)	592,092	(1,277,514)	(283,370)	(786,493)	(2,449,832)	(4,205,117)	(780,347)	(4,985,464)
	1%	-4%	-1%	-2%	-16%	-3%	-1%	-2%
<b>Mandatory and Contractual and Other (non-discretionary)</b>								
SEOG	155,332	75,772	60,617	87,138	0	378,859	0	378,859
IT and Communications	3,088,650	1,695,158	1,112,794	1,904,113	746,440	8,547,155	(8,547,155)	0
Mandatory and Contractual	0	0	0	0	0	0	36,530,086	36,530,086
Fringe Benefits <sup>1</sup>	6,171,619	3,882,955	2,413,591	3,173,329	1,484,413	17,125,907	16,718,911	33,844,818
<sup>1</sup> College payroll benefits included in Workload Allocation								
Strategic Initiatives/Efficiencies/Overlays	412,876	283,677	(372,210)	488,707	225,595	1,038,645	8,434,812	9,473,457
<b>Total Operating Expense Budget</b>	<b>69,815,618</b>	<b>39,144,164</b>	<b>25,165,037</b>	<b>39,784,770</b>	<b>15,720,040</b>	<b>189,629,629</b>	<b>125,775,560</b>	<b>315,405,189</b>
NEW: Full District allocation	46,306,574	25,963,132	16,691,203	26,388,027	10,426,624	125,775,560	(125,775,560)	0
Fully Distributed FY14 Budget	116,122,192	65,107,296	41,856,240	66,172,797	26,146,663	315,405,189	0	315,405,189

<i>Key Drivers</i>	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES		
<b>Fall Enrollment (College of Attendance)</b>								
Budget Fall 2012 (FY13)	22,390	10,396	9,627	17,997	6,388	66,798		
<b>Actual Fall 2012 (FY13)</b>	<b>22,083</b>	<b>11,368</b>	<b>9,669</b>	<b>16,499</b>	<b>5,746</b>	<b>65,365</b>		
Impact of True up to Actual	(307)	972	42	(1,498)	(642)	(1,433)		
Budget Fall 2012 (FY13)	22,390	10,396	9,627	17,997	6,388	66,798		
<b>Budget Fall 2013 (FY14)</b>	<b>22,083</b>	<b>11,368</b>	<b>9,669</b>	<b>16,499</b>	<b>5,746</b>	<b>65,365</b>		
Budget Variance FY13 vs FY14	(307)	972	42	(1,498)	(642)	(1,433)		
						-2.1%		
<b>Contact Hours (excluding Dual Credit and Gateway)</b>								
Budget FY13	8,205,107	4,270,374	3,081,580	5,481,691	2,106,709	23,145,461		
<b>Actual FY13 (est Summer)</b>	<b>7,309,862</b>	<b>4,017,407</b>	<b>2,870,414</b>	<b>5,437,740</b>	<b>1,766,188</b>	<b>21,401,611</b>		
Impact of True up to Actual	(895,245)	(252,967)	(211,166)	(43,951)	(340,521)	(1,743,850)		
Budget FY13	8,205,107	4,270,374	3,081,580	5,481,691	2,106,709	23,145,461		
<b>Budget FY14</b>	<b>7,307,295</b>	<b>3,830,611</b>	<b>2,723,496</b>	<b>5,010,315</b>	<b>1,775,272</b>	<b>20,646,989</b>		
Budget Variance FY13 vs FY14	(897,812)	(439,763)	(358,084)	(471,376)	(331,437)	(2,498,472)		
<b>Faculty Staffing Unit (Full-time Equivalent of Faculty and Adjunct)</b>								
FY13 Model (25 Avg Class Size)	556	315	204	355	136	1,567		
<b>FY14 Model (25 Avg Class Size)</b>	<b>499</b>	<b>266</b>	<b>181</b>	<b>324</b>	<b>114</b>	<b>1,384</b>		
Variance	(57)	(49)	(23)	(31)	(22)	(183)		
<b>Educ. &amp; General by Category</b>								
	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES	DISTRICT	TOTAL
Instruction	36,387,551	18,344,817	12,123,346	20,822,177	7,209,183	94,887,075	0	94,887,075
Academic Support	6,962,266	3,504,011	2,354,902	4,043,281	1,415,924	18,280,384	0	18,280,384
Student Support	5,388,278	2,623,857	2,202,166	3,701,513	1,452,492	15,368,306	6,835,874	22,204,180
Institutional Support	6,615,710	3,667,756	2,434,538	3,780,527	1,493,948	17,992,479	37,967,518	55,959,996
Maintenance & Operations	0	0	0	0	0	0	23,833,261	23,833,261
<b>Total Formula Funding</b>	<b>55,353,806</b>	<b>28,140,441</b>	<b>19,114,952</b>	<b>32,347,498</b>	<b>11,571,548</b>	<b>146,528,244</b>	<b>68,636,653</b>	<b>215,164,897</b>
	38%	19%	13%	22%	8%	100%		

## Budget Model Funding Methodology and Formulas

### INSTRUCTION (TAB 1)

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

**Target Average Class Size:** Based on THECB Formula Funding Rates; FY12 base year contact hours in 26 disciplines with Target Class Size of 25

**Contact Hours per Faculty Staffing Unit:** College Target Average Class Size x 3 credit hours x 5 classes x 16 weeks in 26 disciplines

**Faculty Staffing Units per College:** Contact Hours DIVIDED by Contact Hours per Faculty Staffing Unit

**FSU Average Salary:** district-wide Faculty Salaries with 50/50 ratio of Full-time Faculty/Adjunct

**Instructional Operations:** (FY12 Actual Costs per CH ) x Contact Hours

- (E) Data Exhibits
- **Target Class Size by Discipline (Exhibit 1)**
    - The table in this exhibit indicates the “targeted average class size” for each of the 26 standard disciplines per fiscal year (i.e., fall semester, spring semester, flex semesters, summer I and summer II) to achieve a district-wide Alamo Colleges’ target average class size of 25 students.
    - Exhibit 1 establishes target average class size for each of the 28 academic program disciplines utilizing the State Formula Funding Rates by discipline, as related to the average State reimbursement rate. The State reimbursement rates are higher for programs requiring low class sizes.
  - **Faculty Contact Hours per Staffing Unit (Exhibit 2)**
    - This criterion provides a way to calculate the varying average contact hours per faculty staffing unit by discipline as a companion snapshot to the TARGET CLASS SIZE BY DISCIPLINE (Exhibit 1).
    - The table in this exhibit is based on calculating the average contact hours per faculty staffing unit per discipline for the fall, spring, summer I, and summer II semesters, based on a standard of 15 credit hours per semester per faculty staffing unit. An adjustment is made for the summer sessions, which are typically at  $\frac{1}{2}$  to  $\frac{1}{4}$  the length of a regular semester or academic year. The calculation assumes that “equivalencies” in contact hours will be developed to match this standard of methodology, as follows:
      - A Semester is generated based on the following formula: *(targeted average class size x 3 credit hour class x 5 classes per semester) x (16 weeks in a semester) = faculty contact hours per faculty staffing unit for either the fall or spring semester;*
      - The Academic Year, which is double the semester total, is generated based on the following formula: *academic year total generated as (fall or spring semester figure) x 2 = faculty contact hours per faculty staffing unit for the academic year;* and
      - The Fiscal Year, which is a combination of the academic year total plus 50 percent of the fall or spring semester figure is generated based on the following formula: *(faculty contact hours per staffing unit for fall or spring semesters x 2) + (faculty contact hours per staffing unit for fall or spring/2) = total faculty contact hours per faculty staffing unit for a fiscal year.*

- The purpose of calculating faculty contact hours per staffing unit is to allow for consistent and equitable method of calculating the number of faculty staffing units per college based on the current and projected enrollment by discipline and by college.

**Faculty Staffing Units per College (Exhibit 3)**

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

**ACADEMIC SUPPORT (TAB 2)**

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

$$(17.7* \text{ percent of Instruction Distribution and Gateway Expense} + \text{Library upgrade}) = \text{Academic Support}$$

The Library Upgrade is based on: (FY14 estimated Annual Headcount (100% non-exempt + 20% Exempt) \* \$11)

\*Per FY12 expense ratio

**STUDENT SERVICES (TAB 3)**

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

$$(\text{Target Staffing Unit (minimum 40) per Student Services Staffing Unit} \times \text{Average Salary}) + \text{Other Operating Expense per FTE}$$

(B) The College Student Services Staffing Unit is calculated based on (see Exhibit 4 for Enrollment):

- Target Staffing Unit: 1 per 133 non-exempt Fall '13 enrollment over 5,000 (1:125 below 5,000)
- Target Staffing Unit: for exempt Fall '13 enrollment, assumes 20% of non-exempt for staffing
- Target Staffing allocated between COLLEGE & DISTRICT based on Percent of Actual FTE

**INSTITUTIONAL SUPPORT (TAB 4)**

Institutional Support funding is based on the following formula:

$$12.6* \text{ percent of Total Instruction, Academic Support, Student Services and Non-Formula}$$

\*Per FY12 expense ratio

**OPERATIONS AND MAINTENANCE**

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

- 24,000 gross square fee per housekeeping FTE (improved from 22,500 in FY13)
- 52,000 gross square feet per Maintenance FTE (improved from 50,000 in FY13)
- 25 acres per grounds FTE (improved from 24 acres in FY13)
- Utilities: Projected consumption at current utility rates
- Administrative Overhead

**NON-FORMULA EXPENSE**

Funded equal to related non-formula revenue projects (see Exhibit 5) with overlay for CE strategic initiative to produce revenues at \$1.1 million less expense.

**STRATEGIC INITIATIVES**

List of cost-savings initiatives taken to partially self-fund the compensation adjustments (see Exhibit 6).

Exhibit 1

ALAMO COMMUNITY COLLEGE DISTRICT							
Target Class Size by Discipline							
	A	B	C	A x B		Target / C	
PROGRAM	Base Year Contact Hours	State Reimb Rate *	Proportion of State Reimb Rate	State Formula \$	Proportion of State Formula \$	Target Class Size based on State Rate	Class Size to Produce 25 Avg Class Size (rounded)
1 Agriculture	85,273	\$ 9.06	1.07710	\$ 772,573	0.004294	23.21	23.00
2 Architect and Precision Prod Trades	141,718	\$ 9.40	1.11752	\$ 1,332,149	0.007405	22.37	22.00
3 Biology Physical Sci and Sci Tech	2,491,136	\$ 7.81	0.92849	\$ 19,455,772	0.108146	26.93	27.00
4 Bus Mgmt Marketing and Admin Svcs	926,812	\$ 7.77	0.92373	\$ 7,201,329	0.040029	27.06	27.00
5 Career Pilot	13,312	\$ 29.27	3.47976	\$ 389,642	0.002166	7.18	7.00
6 Communications	248,686	\$ 8.86	1.05332	\$ 2,203,358	0.012248	23.73	24.00
7 Computer and Information Sciences	698,576	\$ 9.48	1.12703	\$ 6,622,500	0.036812	22.18	22.00
8 Construction Trades	58,852	\$ 9.48	1.12703	\$ 557,917	0.003101	22.18	22.00
9 Consumer and Homemaking Ed	560,937	\$ 8.32	0.98912	\$ 4,666,996	0.025942	25.27	25.00
10 Engineering	35,936	\$ 15.65	1.86055	\$ 562,398	0.003126	13.44	13.00
11 Engineering Related	291,460	\$ 8.80	1.04619	\$ 2,564,848	0.014257	23.90	24.00
12 Eng Lang Lit Philos Hmnties Intrdsc	3,325,432	\$ 8.49	1.00933	\$ 28,232,918	0.156935	24.77	25.00
13 Foreign Languages	713,088	\$ 7.60	0.90352	\$ 5,419,469	0.030124	27.67	28.00
14 Hlth Occ Dent Asst Med Lab AA Nurs	566,488	\$ 12.79	1.52054	\$ 7,245,382	0.040274	16.44	16.00
15 Health Occ Dental Hygiene	-	\$ 19.30	2.29448	\$ -	-	10.90	11.00
16 Health Occ Other	758,361	\$ 10.13	1.20430	\$ 7,682,197	0.042702	20.76	21.00
17 Respiratory Therapy	53,232	\$ 13.99	1.66320	\$ 744,716	0.004140	15.03	15.00
18 Vocational Nursing	214,880	\$ 10.16	1.20787	\$ 2,183,181	0.012135	20.70	21.00
19 Mathematics	929,382	\$ 7.80	0.92730	\$ 7,249,180	0.040295	26.96	27.00
20 Mechanics and Repairers Auto	240,135	\$ 9.69	1.15199	\$ 2,326,908	0.012934	21.70	22.00
21 Mech Repairer Diesel Aviation Trans	241,061	\$ 10.46	1.24353	\$ 2,521,498	0.014016	20.10	20.00
22 Electronics	45,702	\$ 8.73	1.03786	\$ 398,978	0.002218	24.09	24.00
23 Physical Ed and Fitness	497,184	\$ 9.43	1.12108	\$ 4,688,445	0.026061	22.30	22.00
24 Protective Service and Public Admin	498,250	\$ 8.68	1.03192	\$ 4,324,810	0.024040	24.23	24.00
25 Psychology Soc Sciences and History	3,795,102	\$ 7.16	0.85121	\$ 27,172,930	0.151043	29.37	29.00
26 Visual and Performing Arts	1,165,088	\$ 9.56	1.13654	\$ 11,138,241	0.061913	22.00	22.00
27 Non-State Funded				\$ -	-	-	-
28 Math Developmental Education	2,110,672	\$ 7.80	0.92730	\$ 16,463,242	0.091512	26.96	27.00
29 Reading/Writing Developmental Education	680,896	\$ 8.49	1.00933	\$ 5,780,807	0.032133	24.77	25.00
<b>TOTALS</b>	<b>21,387,651</b>	<b>\$ 8.41</b>	<b>1.00000</b>	<b>\$ 179,902,385</b>	<b>1.00000</b>	<b>25.00</b>	<b>25.00</b>
<i>Supplemental and/or Source Information</i>	<i>2014-15 THECB</i>	<i>2014-15 THECB</i>					
						25	

\* FY 14 State Formula Rates provided by THECB. Note: Actual FY14 State Funding was 30% of Formula rates.

**Exhibit 2**

**ALAMO COMMUNITY COLLEGE DISTRICT**

Based on a Target Average Class Size of 25

**Faculty Contact Hours Per Staffing Unit**

<b>RESIDENT INSTRUCTION</b>	<b>Target Avg Class Size of 25</b>	<b>Fall</b>	<b>Spring</b>	<b>Summer</b>	<b>Faculty Contact Hours per Staffing Unit</b>
1 Agriculture	23	5,520	5,520	2,760	13,800
2 Architect and Precision Prod Trades	22	5,280	5,280	2,640	13,200
3 Biology Physical Sci and Sci Tech	27	6,480	6,480	3,240	16,200
4 Bus Mgmt Marketing and Admin Svcs	27	6,480	6,480	3,240	16,200
5 Career Pilot	7	1,680	1,680	840	4,200
6 Communications	24	5,760	5,760	2,880	14,400
7 Computer and Information Sciences	22	5,280	5,280	2,640	13,200
8 Construction Trades	22	5,280	5,280	2,640	13,200
9 Consumer and Homemaking Ed	25	6,000	6,000	3,000	15,000
10 Engineering	13	3,120	3,120	1,560	7,800
11 Engineering Related	24	5,760	5,760	2,880	14,400
12 Eng Lang Lit Philos Hmnties Intrdsc	25	6,000	6,000	3,000	15,000
13 Foreign Languages	28	6,720	6,720	3,360	16,800
14 Hlth Occ Dent Asst Med Lab AA Nurs	16	3,840	3,840	1,920	9,600
15 Health Occ Dental Hygiene	11	2,640	2,640	1,320	6,600
16 Health Occ Other	21	5,040	5,040	2,520	12,600
17 Respiratory Therapy	15	3,600	3,600	1,800	9,000
18 Vocational Nursing	21	5,040	5,040	2,520	12,600
19 Mathematics	27	6,480	6,480	3,240	16,200
20 Mechanics and Repairers Auto	22	5,280	5,280	2,640	13,200
21 Mech Repairer Diesel Aviation Trans	20	4,800	4,800	2,400	12,000
22 Electronics	24	5,760	5,760	2,880	14,400
23 Physical Ed and Fitness	22	5,280	5,280	2,640	13,200
24 Protective Service and Public Admin	24	5,760	5,760	2,880	14,400
25 Psychology Soc Sciences and History	29	6,960	6,960	3,480	17,400
26 Visual and Performing Arts	22	5,280	5,280	2,640	13,200
27 Non-State Funded	0	0	0	0	0
28 Math Developmental Education	27	6,480	6,480	3,240	16,200
29 Reading/Writing Developmental Education	25	6,000	6,000	3,000	15,000



Exhibit 3

FY14 Faculty Staffing Units per College (@ 25 Class Size)

	A	B	B/A	C	C/A	D	D/A	E	E/A	F	F/A	G	G/A
	Per Exh 2	SAC		SPC		PAC		NVC		NLC		TOTAL	
RESIDENT INSTRUCTION	CH per Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit	Contact Hours excl Dual Credit	Staffing Unit
1 Agriculture	13,800	17,239	1.2	2,352	0.2	35,808	2.6	20,160	1.5	-	-	75,559	5.5
2 Architect and Precision Prod Trades	13,200	48,544	3.7	84,893	6.4	4,768	0.4	-	-	-	-	138,205	10.5
3 Biology Physical Sci and Sci Tech	16,200	766,080	47.3	452,656	27.9	268,304	16.6	737,728	45.5	212,816	13.1	2,437,584	150.5
4 Bus Mgmt Marketing and Admin Srvc	16,200	357,569	22.1	220,162	13.6	153,576	9.5	154,335	9.5	46,432	2.9	932,074	57.5
5 Career Pilot	4,200	-	-	-	-	13,408	3.2	-	-	-	-	13,408	3.2
6 Communications	14,400	72,407	5.0	256	0.0	35,024	2.4	155,988	10.8	16,848	1.2	280,523	19.5
7 Computer and Information Sciences	13,200	215,850	16.4	126,966	9.6	129,360	9.8	143,776	10.9	37,776	2.9	653,728	49.5
8 Construction Trades	13,200	-	-	55,221	4.2	1,136	0.1	-	-	-	-	56,357	4.3
9 Consumer and Homemaking Ed	15,000	187,809	12.5	179,152	11.9	81,871	5.5	76,272	5.1	35,728	2.4	560,832	37.4
10 Engineering	7,800	9,920	1.3	1,536	0.2	7,536	1.0	16,928	2.2	-	-	35,920	4.6
11 Engineering Related	14,400	67,125	4.7	156,446	10.9	43,978	3.1	20,776	1.4	-	-	288,325	20.0
12 Eng Lang Lit Philos Hmnties Intrdsc	15,000	1,297,216	86.5	455,527	30.4	508,416	33.9	959,984	64.0	436,656	29.1	3,657,799	243.9
13 Foreign Languages	16,800	358,144	21.3	27,024	1.6	48,816	2.9	168,976	10.1	35,936	2.1	638,896	38.0
14 Hlth Occ Dent Asst Med Lab AA Nurs	9,600	660,548	68.8	33,584	3.5	3,824	0.4	-	-	-	-	697,956	72.7
15 Health Occ Dental Hygiene	6,600	-	-	-	-	-	-	-	-	-	-	-	-
16 Health Occ Other	12,600	80,980	6.4	249,193	19.8	147,176	11.7	72,368	5.7	40,128	3.2	589,845	46.8
17 Respiratory Therapy	9,000	-	-	53,232	5.9	-	-	-	-	-	-	53,232	5.9
18 Vocational Nursing	12,600	-	-	243,104	19.3	768	0.1	-	-	-	-	243,872	19.4
19 Mathematics	16,200	979,376	60.5	367,164	22.7	475,712	29.4	859,056	53.0	344,512	21.3	3,025,820	186.8
20 Mechanics and Repairers Auto	13,200	-	-	237,497	18.0	-	-	-	-	-	-	237,497	18.0
21 Mech Repairer Diesel Aviation Trans	12,000	919	0.1	233,028	19.4	1,120	0.1	-	-	-	-	235,067	19.6
22 Electronics	14,400	12,934	0.9	10,544	0.7	5,247	0.4	6,576	0.5	16,920	1.2	52,221	3.6
23 Physical Ed and Fitness	13,200	185,728	14.1	30,048	2.3	70,944	5.4	157,968	12.0	54,480	4.1	499,168	37.8
24 Protective Service and Public Admin	14,400	375,483	26.1	24,624	1.7	54,816	3.8	55,056	3.8	10,368	0.7	520,347	36.1
25 Psychology Soc Sciences and History	17,400	1,207,600	69.4	481,506	27.7	486,224	27.9	1,017,360	58.5	369,168	21.2	3,561,858	204.7
26 Visual and Performing Arts	13,200	405,824	30.7	104,896	7.9	145,664	11.0	387,008	29.3	117,504	8.9	1,160,896	87.9
27 Non-State Funded	0	-	-	-	-	-	-	-	-	-	-	-	-
28 Math Developmental Education	16,200	-	-	-	-	-	-	-	-	-	-	-	-
29 Reading/Writing Developmental Education	15,000	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>7,307,295</b>	<b>498.9</b>	<b>3,830,611</b>	<b>265.8</b>	<b>2,723,496</b>	<b>180.9</b>	<b>5,010,315</b>	<b>323.8</b>	<b>1,775,272</b>	<b>114.3</b>	<b>20,646,989</b>	<b>1,383.7</b>

**Enrollment - College of Attendance**

**Fall 2012 Actual and Fall 2013 Projected**

FALL 2012						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Non-Exempt	19,515	9,529	7,612	13,036	5,212	54,904
<b>Total Non-Exempt</b>	<b>19,515</b>	<b>9,529</b>	<b>7,612</b>	<b>13,036</b>	<b>5,212</b>	<b>54,904</b>
Other Exempt	576	387	276	443	157	1,839
<b>Total Other Exempt</b>	<b>576</b>	<b>387</b>	<b>276</b>	<b>443</b>	<b>157</b>	<b>1,839</b>
Dual Credit (Non-Gateway)						
Off-Campus	1,453	1,268	1,739	3,002	2	7,464
On-Campus	537	184	27	17	375	1,140
<b>Total Off/On Campus Dual</b>	<b>1,990</b>	<b>1,452</b>	<b>1,766</b>	<b>3,019</b>	<b>377</b>	<b>8,604</b>
Gateway						
Off-Campus	1		4			5
On-Campus	1		11	1		13
<b>Total Off/On Campus Gateway</b>	<b>2</b>	<b>0</b>	<b>15</b>	<b>1</b>	<b>0</b>	<b>18</b>
<b>Total Exempt</b>	<b>2,568</b>	<b>1,839</b>	<b>2,057</b>	<b>3,463</b>	<b>534</b>	<b>10,461</b>
<b>Total Fall 2012</b>	<b>22,083</b>	<b>11,368</b>	<b>9,669</b>	<b>16,499</b>	<b>5,746</b>	<b>65,365</b>

FALL 2013 PROJECTION						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Non-Exempt	19,515	9,529	7,612	13,036	5,212	54,904
<b>Total Non-Exempt</b>	<b>19,515</b>	<b>9,529</b>	<b>7,612</b>	<b>13,036</b>	<b>5,212</b>	<b>54,904</b>
Other Exempt	576	387	276	443	157	1,839
<b>Total Other Exempt</b>	<b>576</b>	<b>387</b>	<b>276</b>	<b>443</b>	<b>157</b>	<b>1,839</b>
Dual Credit (Non-Gateway)						
Off-Campus	1,453	1,268	1,739	3,002	2	7,464
On-Campus	537	184	27	17	375	1,140
<b>Total Off/On Campus Dual</b>	<b>1,990</b>	<b>1,452</b>	<b>1,766</b>	<b>3,019</b>	<b>377</b>	<b>8,604</b>
Gateway						
Off-Campus	1	0	4	0	0	5
On-Campus	1	0	11	1	0	13
<b>Total Off/On Campus Gateway</b>	<b>2</b>	<b>0</b>	<b>15</b>	<b>1</b>	<b>0</b>	<b>18</b>
<b>Total Exempt</b>	<b>2,568</b>	<b>1,839</b>	<b>2,057</b>	<b>3,463</b>	<b>534</b>	<b>10,461</b>
<b>Total Fall 2013</b>	<b>22,083</b>	<b>11,368</b>	<b>9,669</b>	<b>16,499</b>	<b>5,746</b>	<b>65,365</b>

Exhibit 5

**REVENUE AND FUNCTIONAL EXPENDITURE ALIGNMENT  
FY 2014 BUDGET DEVELOPMENT**

REVENUES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL AID
<b>EDUCATIONAL&amp;GENERAL</b> <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>	<b>PROGRAM TUITION</b> <i>Nursing                      Fire Science                      Dental Lab Tech                      Aviation                      Culinary Arts</i>	<b>STUDENT ACTIVITIES</b> <i>Fees</i>	<b>ENTERPRISE ACTIVITIES</b> <i>Gateway Charges                      Library Fines                      Gym Rental Charges                      Facility Rental Charges                      Testing Fees                      VCT Fees                      CE Non-Reimbursable</i>	<b>PUBLIC SERVICE</b> <i>Planetarium Fees                      Fine Arts Acad. Charges</i>	<b>DESIGNATED</b> <i>Child Care Center Fees                      Natatorium Charges</i> <b>NON-DESIGNATED</b> <i>Bookstore Commission                      Game Table Commission                      Vending Commission                      Copy Machine Charges                      Parking Permits &amp; Fines</i>	<b>SCHOLARSHIPS AND FINANCIAL AID</b> <i>Earnings</i>
EXPENSES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL AID
<b>EDUCATIONAL&amp;GENERAL</b> <i>Instruction                      Academic Support                      Student Services                      Institutional Support                      Operation &amp; Maintenance</i>	<b>PROGRAM TUITION</b> <i>Nursing                      Fire Science                      Dental Lab Tech                      Aviation                      Culinary Arts</i>	<b>STUDENT ACTIVITIES</b>	<b>ENTERPRISE ACTIVITIES</b> <i>Gateway to College                      Library Replacement                      Bks                      Gym/Facility Rentals                      Testing                      VCT                      Continuing Education</i>	<b>PUBLIC SERVICE</b> <i>Planetarium                      SA Symphony                      Fine Arts Academy</i>	<b>DESIGNATED</b> <i>Child Care Centers                      Natatorium</i> <b>AUXILIARY SUPPORTED</b> <i>Intramural                      Food Service</i>	<b>SCHOLARSHIPS AND FINANCIAL AID</b>

**TAB 1**

<b>FY14 BUDGET DEVELOPMENT - INSTRUCTION (1XXX)</b>						
	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
Staffing Units	498.88	265.83	180.91	323.81	114.26	1,383.69
District-wide Avg Salary with Benefits	\$50,450	\$50,450	\$50,450	\$50,450	\$50,450	
<b>TOTAL FACULTY SALARY &amp; BENEFITS</b>	<b>\$25,168,578</b>	<b>\$13,411,388</b>	<b>\$9,126,975</b>	<b>\$16,336,480</b>	<b>\$5,764,346</b>	<b>\$69,807,766</b>
Total Non Faculty Salaries & Wages	\$4,665,785	\$1,563,987	\$952,661	\$1,690,104	\$549,305	\$9,421,842
Total Non Faculty Benefits	\$550,563	\$184,550	\$112,414	\$199,432	\$64,818	\$1,111,777
Total Other Operating Expenses	\$4,841,412	\$2,441,628	\$1,549,108	\$2,028,398	\$665,231	\$11,525,777
Total Non-Capitalized Equipment <sup>1</sup>	\$1,161,214	\$743,263	\$382,188	\$567,764	\$165,482	\$3,019,912
<b>TOTAL NON-FACULTY OTHER COSTS</b>	<b>\$11,218,974</b>	<b>\$4,933,429</b>	<b>\$2,996,371</b>	<b>\$4,485,698</b>	<b>\$1,444,837</b>	<b>\$25,079,308</b>
<b>TOTAL DISTRIBUTION - INSTRUCTION</b>	<b>\$36,387,551</b>	<b>\$18,344,817</b>	<b>\$12,123,346</b>	<b>\$20,822,177</b>	<b>\$7,209,183</b>	<b>\$94,887,075</b>

**TAB 2**

<b>FY14 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX)</b>						
	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
Instruction Distribution based on Avg Salary x FSU	\$36,387,551	\$18,344,817	\$12,123,346	\$20,822,177	\$7,209,183	\$94,887,075
Academic Support % of Instruction	17.651%	17.651%	17.651%	17.651%	17.651%	
<b>Distribution</b>	<b>\$6,422,743</b>	<b>\$3,238,032</b>	<b>\$2,139,884</b>	<b>\$3,675,309</b>	<b>\$1,272,488</b>	<b>\$16,748,457</b>
Library Upgrade	\$539,523	\$265,979	\$215,018	\$367,972	\$143,436	\$1,531,928
<b>TOTAL DISTRIBUTION - ACADEMIC SUPPORT</b>	<b>\$6,962,266</b>	<b>\$3,504,011</b>	<b>\$2,354,902</b>	<b>\$4,043,281</b>	<b>\$1,415,924</b>	<b>\$18,280,384</b>

**TAB 2**

<b>FY14 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX) - LIBRARY UPGRADE</b>						
	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
FY14 Projected Non-Exempt Headcount (Fall 2013 x 2.5)	48,788	23,823	19,030	32,590	13,030	137,260
FY14 Projected Exempt Headcount (Fall 2013 x 2)	5,136	3,678	4,114	6,926	1,068	20,922
20% of Exempt Students	1,027	736	823	1,385	214	4,184
Total Headcount for Library Upgrade Distribution	49,815	24,558	19,853	33,975	13,244	141,444
Current Enrollment \$ (\$/hc x Headcount)	\$547,962	\$270,139	\$218,381	\$373,727	\$145,680	\$1,555,888
<b>Sub-total - Library Upgrade</b>	<b>\$547,962</b>	<b>\$270,139</b>	<b>\$218,381</b>	<b>\$373,727</b>	<b>\$145,680</b>	<b>\$1,555,888</b>
LESS: Allowance for bad debt for all T&F	(\$8,439)	(\$4,160)	(\$3,363)	(\$5,755)	(\$2,243)	(\$23,961)
<b>Total Library Distribution</b>	<b>\$539,523</b>	<b>\$265,979</b>	<b>\$215,018</b>	<b>\$367,972</b>	<b>\$143,436</b>	<b>\$1,531,928</b>

**TAB 3**

<b>FY14 BUDGET DEVELOPMENT - STUDENT SERVICES (4XXX) - COLLEGES</b>						
	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
College Staffing Units	115.0	56.0	47.0	79.0	31.0	328.0
District-wide Avg Salary & Benefits	\$37,766	\$37,766	\$37,766	\$37,766	\$37,766	
<b>FY14 Salary &amp; Benefits</b>	<b>\$4,343,115</b>	<b>\$2,114,908</b>	<b>\$1,775,012</b>	<b>\$2,983,531</b>	<b>\$1,170,753</b>	<b>\$12,387,318</b>
Salary & Benefit increase	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$4,343,115</b>	<b>\$2,114,908</b>	<b>\$1,775,012</b>	<b>\$2,983,531</b>	<b>\$1,170,753</b>	<b>\$12,387,318</b>
Other Costs	\$9,088	\$9,088	\$9,088	\$9,088	\$9,088	
<b>TOTAL OTHER COSTS</b>	<b>\$1,045,163</b>	<b>\$508,949</b>	<b>\$427,154</b>	<b>\$717,982</b>	<b>\$281,740</b>	<b>\$2,980,988</b>
<b>TOTAL DISTRIBUTION - STUDENT SERVICES</b>	<b>\$5,388,278</b>	<b>\$2,623,857</b>	<b>\$2,202,166</b>	<b>\$3,701,513</b>	<b>\$1,452,492</b>	<b>\$15,368,306</b>

**TAB 4**

<b>FY14 BUDGET DEVELOPMENT - INSTITUTIONAL SUPPORT (5XXX) - DISTRICT</b>						
	<b>SAC</b>	<b>SPC</b>	<b>PAC</b>	<b>NVC</b>	<b>NLC</b>	<b>TOTAL</b>
FY14 Instruction Model	36,387,551	18,344,817	12,123,346	20,822,177	7,209,183	94,887,075
FY14 Academic Support Model	6,962,266	3,504,011	2,354,902	4,043,281	1,415,924	18,280,384
FY14 Student Services Model	5,388,278	2,623,857	2,202,166	3,701,513	1,452,492	15,368,306
FY14 Non-Formula E&G	3,605,094	4,546,429	2,581,535	1,344,384	1,742,451	13,819,893
<b>TOTAL MODELS &amp; NON-FORMULA E&amp;G</b>	<b>\$52,343,190</b>	<b>\$29,019,114</b>	<b>\$19,261,949</b>	<b>\$29,911,355</b>	<b>\$11,820,050</b>	<b>\$142,355,658</b>
% - based on FY12 RFOE	12.6%	12.6%	12.6%	12.6%	12.6%	
<b>Institutional Support Distribution</b>	<b>\$6,615,710</b>	<b>\$3,667,756</b>	<b>\$2,434,538</b>	<b>\$3,780,527</b>	<b>\$1,493,948</b>	<b>\$17,992,479</b>
<b>TOTAL DISTRIBUTION - INSTITUTIONAL SUPPORT</b>	<b>\$6,615,710</b>	<b>\$3,667,756</b>	<b>\$2,434,538</b>	<b>\$3,780,527</b>	<b>\$1,493,948</b>	<b>\$17,992,479</b>

## Exhibit 6

**Strategic Initiatives**

<b>Item</b>	<b>Revenue \$</b>	<b>1-time costs</b>	<b>Savings \$</b>
<b>Continuing Education</b>	<b>\$1,050,187</b>		
<b>Employee Tuition Program</b>			<b>\$181,000</b>
<b>Call Center Expansion *</b>		<b>(\$386,000)</b>	
<b>Elimination of Low Perf. programs</b>			<b>\$1,500,000</b>
<b>Continuing Education - Phase 3</b>			
<b>AlamoONLINE</b>		<b>(\$331,000)</b>	
<b>Dual Credit/Early College</b>			
<b>Career Institutes/Reduce # Sections</b>			
<b>Streamline Registration</b>			
<b>Centralized Testing/Assessment Center</b>			
<b>State Reporting Process Improv</b>			
<b>Computer Lab Consolidation/BYOD</b>			
<b>IT Server Room Consolidation</b>			
<b>Housekeeping/Grounds Productivity</b>			<b>\$2,000,000</b>
<b>Reduce Paper Towels w/Air Blowers</b>			<b>\$72,000</b>
<b>Printer Management</b>			
<b>Xeriscaping - Phase 2</b>			<b>\$100,000</b>
<b>CPS Energy Savings Program</b>			<b>\$90,000</b>
<b>4-day work week</b>			<b>\$100,000</b>
<b>TOTAL INITIATIVES</b>	<b>\$1,050,187</b>	<b>(\$717,000)</b>	<b>\$4,043,000</b>
		<b>Net Savings</b>	<b>\$3,326,000</b>

**\* Includes Bursar, Admissions/Registration, CSI, Switchboard by mid 2014**

Note on Strategic Initiatives: these identified initiatives in Exhibit 6 were key strategies in balancing the FY 2014 budget. However, at the time of publishing this document, the Strategic Initiatives have been amended and other cost-saving measures have been implemented to contribute to the 2014 operations.

## 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
<b>INSTRUCTION</b>									
SAC Architecture	111001	811241	1020	5.00	286,199.00			4,050.00	290,249.00
SAC Biological Sciences	111001	811121	1030	10.00	693,939.00	89,123.00		29,700.00	812,762.00
SAC Astronomy	111001	811131	1030	2.00	117,298.00			1,350.00	118,648.00
SAC Chemistry	111001	811132	1030	5.00	333,979.00	62,405.00		12,600.00	408,984.00
SAC Earth Sciences	111001	811133	1030	2.00	126,782.00			4,050.00	130,832.00
SAC Physics	111001	811243	1030	3.20	202,551.00	68,770.00		4,050.00	275,371.00
SAC Mortuary Science	111001	812081	1030	5.00	313,887.00	17,312.00		50,000.00	381,199.00
SAC Business Occupations	111001	812011	1040	8.00	498,940.00	33,011.00		8,000.00	539,951.00
SAC Conf and Court Reporting	111001	812013	1040	2.00	105,020.00			4,000.00	109,020.00
SAC Legal Assistant	111001	812014	1040	1.00	55,746.00			4,600.00	60,346.00
SAC Business Administration	111001	812042	1040	4.00	264,135.00			3,000.00	267,135.00
SAC Management	111001	812043	1040	3.80	265,550.00	63,978.00		6,500.00	336,028.00
SAC Real Estate Program	111001	812045	1040	1.00	78,596.00				78,596.00
SAC Journalism	111001	811182	1060	3.00	186,571.00	62,924.00		45,000.00	294,495.00
SAC KSYM	111001	811186	1060			29,768.00		17,500.00	47,268.00
SAC Radio and Television and Film	111001	811187	1060	4.00	240,842.00	119,823.00		5,800.00	366,465.00
SAC Dean Profess and Tech Ed Office	111001	812001	1060			400,000.00			400,000.00
SAC Computer Information Systems	111001	812061	1070	11.00	619,140.00	62,349.00		60,000.00	741,489.00
SAC Computer Aided Design	111001	812071	1070					4,050.00	4,050.00
SAC Child Development Operations	111001	812053	1090	5.00	336,299.00	27,773.00		17,000.00	381,072.00
SAC Edge Program	111001	811242	1100					750.00	750.00
SAC Engineering	111001	811244	1100	1.00	65,024.00			180.00	65,204.00
SAC Engineering Technology	111001	812075	1110					1,080.00	1,080.00
SAC English	111001	811152	1120	28.60	1,869,912.00	87,670.00		12,600.00	1,970,182.00
SAC Multicultural Conference	111001	811153	1120					4,050.00	4,050.00
SAC English As A Second Language	111001	811161	1120	3.00	185,465.00			7,200.00	192,665.00
SAC Philosophy	111001	811221	1120	4.00	258,538.00	-		2,700.00	261,238.00
SAC Theatre and Communications	111001	811274	1120	7.00	402,084.00	129,722.00		9,900.00	541,706.00
SAC Reading and Education	111001	811291	1120	0.69	38,632.00	36,679.00		9,000.00	84,311.00
SAC Foreign Languages	111001	811162	1130	7.00	432,636.00	127,659.00		3,150.00	563,445.00
SAC Interpreter Training	111001	812031	1130	8.00	448,762.00	64,209.00		22,000.00	534,971.00

**San Antonio College**

**Department Budget Allocations by Functional Categories**

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Dental Assistants	111001	812021	1140	2.00	132,551.00	65,809.00		60,000.00	258,360.00
SAC Medical Assisting	111001	812022	1140	2.00	111,652.00			19,000.00	130,652.00
SAC Nursing Ed Associate Degree	111001	812091	1140	34.00	1,952,711.00	166,466.00		550,000.00	2,669,177.00
SAC Nursing Special Program Tuition	111001	812093	1140			92,406.00			92,406.00
SAC Dental Lab Technology	111001	812023	1160	1.00	53,005.00			12,000.00	65,005.00
SAC Credit EMS	111001	812024	1160	1.00	43,777.00			15,000.00	58,777.00
SAC Mental Health	111001	812202	1160	2.00	141,721.00	8,308.00		9,000.00	159,029.00
SAC Mathematics	111001	811202	1190	17.76	1,166,883.00	48,965.00			1,215,848.00
SAC Mathematics and Computer Scienc	111001	811203	1190		-	104,932.00		10,800.00	115,732.00
SAC Physical Education	111001	811192	1230	9.00	544,644.00	72,002.00		39,000.00	655,646.00
SAC Fire Technology	111001	812104	1240	1.00	43,216.00	38,698.00		100,000.00	181,914.00
SAC Emergency Mgt and HL Security	111001	812106	1240					3,000.00	3,000.00
SAC Public Administration	111001	812204	1240	1.00	68,660.00			4,000.00	72,660.00
SAC Law Enforcement	111001	812205	1240	4.00	261,773.00	30,190.00		2,500.00	294,463.00
SAC History	111001	811171	1250	9.00	563,946.00			3,600.00	567,546.00
SAC Political Science	111001	811231	1250	9.00	504,120.00	36,725.00		3,780.00	544,625.00
SAC Economics	111001	811232	1250	4.00	263,142.00			2,700.00	265,842.00
SAC Psychology	111001	811251	1250	9.00	713,239.00	35,449.00		6,120.00	754,808.00
SAC Sociology	111001	811261	1250	3.00	148,633.00	7,743.00		2,700.00	159,076.00
SAC Photography	111001	811183	1260	1.00	80,691.00	43,801.00		15,000.00	139,492.00
SAC Electronic Graphics	111001	811185	1260	5.00	315,646.00			12,000.00	327,646.00
SAC Music Business Program	111001	811188	1260					5,000.00	5,000.00
SAC Music	111001	811211	1260	4.00	243,897.00	34,404.00		10,000.00	288,301.00
SAC Art	111001	811281	1260	6.00	389,824.00	72,791.00		16,200.00	478,815.00
SAC General Institutional Costs	111001	810002	1270			1,892,350.00	7,375,555.00	4,025,517.00	13,293,422.00
SAC Office of the President	111001	810003	1270		203,376.00			(100,746.00)	102,630.00
SAC Dean of Arts and Sciences Offic	111001	811101	1270			5,833,223.00			5,833,223.00
SAC Dual Credit Admin and Operation	111001	811703	1270			129,890.00		140,000.00	269,890.00
SAC Dean Profess and Tech Ed Office	111001	812001	1270			3,800,746.00			3,800,746.00
SAC CE Administration	111001	813001	1270			100,000.00			100,000.00
SAC CE Occupational	111001	813003	1270			344,174.00			344,174.00
SAC Student Learning Assistance Ctr	111001	815008	1270			189,176.00		25,000.00	214,176.00
SAC Developmental Math	111001	811201	1280	13.24	870,855.00				870,855.00
SAC Developmental English	111001	811151	1290	3.40	243,461.00				243,461.00



**San Antonio College**

**Department Budget Allocations by Functional Categories**

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Reading and Education	111001	811291	1290	6.31	364,992.00	14,592.00			379,584.00
SAC General Institutional Costs	111001	810002	1999					300,000.00	300,000.00
SAC Dean of Arts and Sciences Offic	111001	811101	1999					90,000.00	90,000.00
SAC CE Medical Office andTechnology	111001	813009	1999			14,801.00			14,801.00
<b>PUBLIC SERVICE</b>									
SAC General Institutional Costs	111001	810002	2010				22,464.00		22,464.00
SAC Koehler House	171002	810014	2010					5,000.00	5,000.00
SAC AUX Student Publications	171003	811181	2010					20,000.00	20,000.00
SAC Planetarium	111001	813014	2010			98,444.00			98,444.00
SAC Planetarium	171006	813014	2010					20,000.00	20,000.00
<b>ACADEMIC SUPPORT</b>									
SAC General Institutional Costs	111001	810002	3010				736,148.00	771,180.00	1,507,328.00
SAC Learning Institute	111001	811004	3010			57,459.00		15,000.00	72,459.00
SAC Dean of Arts and Sciences Offic	111001	811101	3010			308,407.00		164,000.00	472,407.00
SAC Forensic Account	111001	811272	3010					15,300.00	15,300.00
SAC Writing Center	111001	811301	3010			44,978.00		2,700.00	47,678.00
SAC Dean Profess and Tech Ed Office	111001	812001	3010			219,658.00		162,000.00	381,658.00
SAC Dean Profess and Tech Ed Office	131001	812001	3010					168,000.00	168,000.00
SAC CE Administration	111001	813001	3010			259,373.00		164,780.00	424,153.00
SAC CE Allied Health	111001	813002	3010			89,875.00			89,875.00
SAC CE Occupational	111001	813003	3010			51,923.00			51,923.00
SAC CE Law Enforcement	111001	813004	3010			68,239.00			68,239.00
SAC CE Vocational ESL	111001	813005	3010			19,716.00			19,716.00
SAC CE Professional	111001	813007	3010			78,814.00			78,814.00
SAC CE Medical Office andTechnology	111001	813009	3010			10,934.00			10,934.00
SAC Off-Campus Learning Centers	111001	814004	3010			84,059.00			84,059.00
SAC Dean Learning Resources	111001	815001	3010			330,382.00		125,500.00	455,882.00
SAC Library	111001	815301	3010			818,009.00		50,000.00	868,009.00
SAC Educational Television	111001	815333	3010			522,033.00		60,000.00	582,033.00
SAC VP Student Affairs Office	111001	816001	3010			170,102.00			170,102.00
SAC Office Dean of Student Affairs	111001	816801	3010			95,376.00			95,376.00
<b>STUDENT SERVICES</b>									
SAC General Institutional Costs	111001	810002	4010			47,500.00	1,106,022.00	815,930.00	1,969,452.00
SAC AUX Student Publications	111001	811181	4010					33,000.00	33,000.00

**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 Dual Credit Admin and Operation	111001	811703	4010			31,429.00			31,429.00
SAC Child Development Center	111001	812051	4010			382,841.00			382,841.00
SAC VP Student Affairs Office	111001	816001	4010			703,397.00		125,318.00	828,715.00
SAC Student Activities	111001	816106	4010			127,154.00		40,000.00	167,154.00
SAC Student Activity Fee-Designated	111001	816110	4010			13,792.00			13,792.00
SAC Student Activity Fee-Designated	111003	816110	4010			125,472.00		219,194.00	344,666.00
SAC Partnerships & Extended Svc	111001	816201	4010			13,734.00		15,000.00	28,734.00
SAC Admissions and Records	111001	816202	4010			814,352.00		70,000.00	884,352.00
SAC Counseling Services	111001	816401	4010			1,086,094.00		45,000.00	1,131,094.00
SAC Retention and Transition Serv	111001	816405	4010					15,000.00	15,000.00
SAC Student Development	111001	816409	4010	5.00	264,975.00	50,576.00		15,000.00	330,551.00
SAC Veterans Affairs	111001	816411	4010			128,777.00		25,000.00	153,777.00
SAC Disability Support Services	111001	816507	4010			338,054.00		40,000.00	378,054.00
SAC Womens Center	111001	816612	4010	1.00	88,870.00	297,024.00		45,000.00	430,894.00
SAC Assessment and Testing	111001	816701	4010			262,041.00		63,000.00	325,041.00
SAC Photo ID	111001	816703	4010			32,896.00			32,896.00
SAC Office Dean of Student Affairs	111001	816801	4010			134,134.00		60,000.00	194,134.00
<b>INSTITUTIONAL SUPPORT</b>									
SAC General Institutional Costs	111001	810002	5010			100,000.00	797,634.00	3,573,726.00	4,471,360.00
SAC General Institutional Costs	171001	810002	5010					14,076.00	14,076.00
SAC Office of the President	111001	810003	5010			843,665.00		90,000.00	933,665.00
SAC Hospitality Account	111001	810005	5010					85,000.00	85,000.00
SAC Health Wellness Program	111001	810008	5010			10,000.00		20,000.00	30,000.00
SAC Staff Council Fund Raising	111001	810012	5010					10,000.00	10,000.00
SAC Paper Recycling	111001	810013	5010			30,000.00		14,500.00	44,500.00
SAC Institutional Advancement	111001	810020	5010			150,840.00		25,000.00	175,840.00
SAC Resource College Development	111001	810103	5010			120,504.00		8,000.00	128,504.00
SAC Public Information	111001	810501	5010			207,362.00		68,500.00	275,862.00
SAC VP Student & Academic Success	111001	811001	5010			159,587.00		50,000.00	209,587.00
SAC Dean Profess and Tech Ed Office	111001	812001	5010					250,000.00	250,000.00
SAC Facilities Use Management	111001	814007	5010			185,599.00		3,000.00	188,599.00
SAC Office Dean of Student Affairs	111001	816801	5010					250,000.00	250,000.00
SAC VP College Services Office	111001	817001	5010			253,709.00		16,000.00	269,709.00
SAC Dean of Performance Excellence	111001	817002	5010			140,369.00		13,000.00	153,369.00

<b>San Antonio College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Technology Center	111001	817201	5010			1,604,051.00		24,000.00	1,628,051.00
SAC Go-Print	111001	817202	5010					40,000.00	40,000.00
<b>OPERATIONS AND MAINTENANCE OF PLANT</b>									
SAC General Institutional Costs	111001	810002	6010				10,236.00		10,236.00
SAC Auditorium	111001	811271	6010			34,167.00			34,167.00
SAC Auditorium	171005	811271	6010			10,688.00		20,300.00	30,988.00
<b>INSTITUTIONAL SCHOLARSHIPS</b>									
SAC General Institutional Costs	111001	810002	7010					255,332.00	255,332.00
<b>AUXILIARY ENTERPRISES</b>									
SAC Child Development Center	131001	812051	8010					7,000.00	7,000.00
<b>TRANSFERS</b>									
SAC General Institutional Costs	111002	810002	9425					1,190,000.00	1,190,000.00
<b>Total San Antonio College</b>				<b>288.00</b>	<b>18,206,787.00</b>	<b>26,428,405.00</b>	<b>10,048,059.00</b>	<b>15,132,367.00</b>	<b>69,815,618.00</b>
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									

<b>St. Philip's College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
<b>INSTRUCTION</b>									
SWC Machine Technology	112001	828562	1020	1.00	53,005.00	69,450.00		30,960.00	153,415.00
SWC Welding	112001	828563	1020	1.00	47,774.00	120,150.00		68,460.00	236,384.00
SPC Physics	112001	821151	1030	1.00	68,989.00	62,250.00		3,725.00	134,964.00
SPC Biological Sciences	112001	821152	1030	8.00	479,142.00	559,162.00		36,775.00	1,075,079.00
SPC Chemistry	112001	821153	1030	5.00	273,309.00	183,393.00		24,475.00	481,177.00
SPC Biology Software Sales	112001	821154	1030					16,000.00	16,000.00
SPC Business Administration	112001	821133	1040	1.00	80,691.00	25,650.00		100.00	106,441.00
SPC Administrative Computer Tech	112001	822041	1040	1.00	86,415.00	111,301.00		1,525.00	199,241.00
SPC Accounting Informatn Sys Tech	112001	822042	1040	1.00	65,269.00	12,975.00		925.00	79,169.00
SPC Business Management	112001	822043	1040	1.00	75,293.00	54,125.00		1,175.00	130,593.00
SPC Computer Science	112001	821134	1070	1.00	56,816.00	56,000.00			112,816.00
SPC Business Management	112001	822043	1070	1.00	52,400.00				52,400.00
SPC Information Technology	112001	822044	1070	3.00	172,205.00	157,000.00		8,925.00	338,130.00
SPC Nursing New Braunfels Prog	112001	822053	1080			600.00			600.00
SWC Electrician	112001	828502	1080	2.00	113,666.00	11,000.00		44,245.00	168,911.00
SWC Plumbing	112001	828505	1080	1.00	47,773.00	23,000.00		13,775.00	84,548.00
SPC Early Childhood Studies	112001	822004	1090	2.00	101,768.00	52,949.00		465.00	155,182.00
SPC Tourism Hospitality Culinary	112001	822061	1090	7.00	415,677.00	314,269.00		45,299.00	775,245.00
SPC Alternative Teacher Certifica	112001	823011	1090					95,160.00	95,160.00
SPC Child Development Operations	112001	826021	1090			227,977.00			227,977.00
SPC Electronic Systems Technology	112001	822031	1110	7.00	395,205.00	133,784.00		23,945.00	552,934.00
SWC Allied Construction	112001	828501	1110	2.00	100,184.00	152,000.00		60,745.00	312,929.00
SWC Home Building	112001	828503	1110	1.00	50,452.00	15,450.00		14,950.00	80,852.00
SWC Safety Program	112001	828506	1110			5,500.00		7,875.00	13,375.00
SPC English	112001	821112	1120	8.80	507,112.00	213,000.00		10,975.00	731,087.00
SPC Writing Center	112001	821113	1120			44,250.00		150.00	44,400.00
SPC Reading and Education	112001	821171	1120	2.00	110,942.00	164,397.00		7,600.00	282,939.00
SPC Foreign Languages	112001	821172	1130	1.00	66,492.00	8,000.00		75.00	74,567.00
SPC Nursing Associate Degree	112001	822052	1140	3.00	193,353.00	20,504.00			213,857.00
SPC Nursing Special Program Tuition	112001	822055	1140			266,518.00		104,000.00	370,518.00
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	163,570.00	110,295.00		54,270.00	328,135.00
SPC Radiography	112001	822013	1160	3.00	185,228.00	199,250.00		190,930.00	575,408.00
SPC Sonography	112001	822014	1160	2.00	110,017.00	107,450.00		56,040.00	273,507.00

<b>St. Philip's College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
SPC Respiratory Care	112001	822015	1160	4.00	334,682.00	1,000.00		102,615.00	438,297.00
SPC Surgical Tech	112001	822016	1160	2.00	111,499.00	127,305.00		46,935.00	285,739.00
SPC Cardiovascular	112001	822017	1160	1.00	47,048.00	50,900.00		55,400.00	153,348.00
SPC Medical Laboratory	112001	822018	1160	3.00	156,419.00	42,700.00		72,000.00	271,119.00
SPC Physical Therapy Assistant	112001	822019	1160	3.00	176,944.00	32,500.00		87,660.00	297,104.00
SPC Health Information Systems	112001	822020	1160	3.00	162,633.00	83,520.00		38,025.00	284,178.00
SPC OE Health Career	112001	823004	1160			83,848.00		-	83,848.00
SPC Nursing Vocational	112001	822051	1180	17.00	1,147,158.00	262,067.00		10,850.00	1,420,075.00
SPC Nursing New Braunfels Prog	112001	822053	1180	2.00	132,937.00	21,941.00		1,830.00	156,708.00
SPC Mathematics	112001	821131	1190	4.35	248,218.00	156,000.00		13,540.00	417,758.00
SPC Developmental Math	112001	821132	1190			1,500.00			1,500.00
SPC Automotive Technology	112001	822021	1200	9.00	497,754.00	212,537.00		24,617.00	734,908.00
SPC General Motors	112001	822022	1200					80,000.00	80,000.00
SPC Ford Motors	112001	822023	1200			60,983.00		38,771.00	99,754.00
SWC Auto Body	112001	828561	1200	2.00	112,054.00	84,500.00		60,940.00	257,494.00
SWC Aviation	112001	828541	1210	9.00	491,234.00	289,846.00		20,645.00	801,725.00
SWC Diesel Technology	112001	828543	1210	2.00	82,526.00	51,750.00		38,550.00	172,826.00
SWC Multi-Modal Transport Tech	112001	828544	1210					2,450.00	2,450.00
SPC Kinesiology	112001	821141	1230	3.00	217,006.00	135,004.00		14,700.00	366,710.00
SPC Psychology	112001	821161	1250	6.00	363,251.00	248,760.00		5,075.00	617,086.00
SPC Social Sciences	112001	821162	1250	13.00	718,616.00	350,875.00		5,750.00	1,075,241.00
SPC Theater and Fine Arts	112001	821121	1260	3.00	161,191.00	224,064.00		42,525.00	427,780.00
SPC Music	112001	821122	1260	2.00	105,187.00	59,750.00		13,200.00	178,137.00
SPC General Institutional Costs	112001	820002	1270				4,234,188.00	957,964.00	5,192,152.00
SPC Office of the President	112001	820003	1270		89,990.00			(50,349.00)	39,641.00
SPC ACE Instruction	112001	823006	1270			68,174.00			68,174.00
SPC Community Svc and Training	112001	823008	1270			89,530.00			89,530.00
SPC CE Contract Training	112001	823009	1270					1,140,670.00	1,140,670.00
SPC Distance Learning	112001	823053	1270			13,644.00			13,644.00
SPC School To Work Program	112001	828004	1270			52,319.00		82,100.00	134,419.00
SWC Continuing Ed Special Fees	112001	828006	1270			62,993.00		62,261.00	125,254.00
SWC Enrichment Program	112001	828007	1270			44,352.00		188,679.00	233,031.00
SWC CE Instruction	112001	828402	1270			23,213.00			23,213.00
SPC SEC CE Contract Training	112001	828403	1270			53,150.00		54,470.00	107,620.00

**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 Developmental Math	112001	821132	1280	9.65	567,442.00	342,091.00		7,675.00	917,208.00
SPC Developmental English	112001	821111	1290	3.20	187,025.00	140,308.00		1,185.00	328,518.00
SPC General Institutional Costs	112001	820002	1999			125,000.00		369,028.00	494,028.00
SPC General Institutional Costs	132001	820002	1999					5,000.00	5,000.00
SPC General Institutional Costs	172001	820002	1999					5,000.00	5,000.00
<b>PUBLIC SERVICE</b>									
SPC General Institutional Costs	112001	820002	2010				20,659.00		20,659.00
SPC OE - Fine Arts	112001	821123	2010			83,855.00			83,855.00
SPC GED Testing	112001	826065	2010					5,560.00	5,560.00
<b>ACADEMIC SUPPORT</b>									
SPC General Institutional Costs	112001	820002	3010				784,586.00	175,520.00	960,106.00
SPC Faculty Development	112001	820013	3010					4,500.00	4,500.00
SPC Leadership and Learning Cntr	112001	820301	3010			29,183.00			29,183.00
SPC VP Academic Affairs Office	112001	821001	3010			245,167.00		70,545.00	315,712.00
SPC Dean Arts and Sciences Office	112001	821101	3010			243,785.00		5,315.00	249,100.00
SPC Dean of Health Science Office	112001	821801	3010			183,308.00		1,805.00	185,113.00
SPC Dean Applied Science Office	112001	822001	3010			177,411.00		3,585.00	180,996.00
SPC ACE Administration	112001	823005	3010			285,135.00		550.00	285,685.00
SPC Instructional Development	112001	823041	3010			211,219.00		5,075.00	216,294.00
SPC Information&Communication Tech	112001	823051	3010			475,335.00		75,400.00	550,735.00
SPC Telecourse Administration	112001	823054	3010					1,805.00	1,805.00
SPC Library Services	112001	824001	3010			753,104.00		8,300.00	761,404.00
SPC Library Archives	112001	824002	3010					7,410.00	7,410.00
SPC Library Books and Materials	112001	824003	3010					156,750.00	156,750.00
SPC Media Services	112001	824004	3010			192,742.00		10,000.00	202,742.00
SPC Dean Interdisciplinary Programs	112001	825001	3010					525.00	525.00
SPC Admissions and Records	112001	826062	3010			9,990.00			9,990.00
SWC Dean Of Administration	112001	828003	3010			296,969.00		12,725.00	309,694.00
SWC CE Administration	112001	828401	3010			81,338.00			81,338.00
<b>STUDENT SERVICES</b>									
SPC General Institutional Costs	112001	820002	4010				687,978.00	340,030.00	1,028,008.00
SPC VP Student Success Office	112001	826001	4010			230,902.00		8,075.00	238,977.00
SPC Student Activity Fee-Designated	112001	826005	4010			7,782.00			7,782.00
SPC Student Activity Fee-Designated	112003	826005	4010					168,000.00	168,000.00

<b>St. Philip's College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
SPC Counseling and Student Develop	112001	826031	4010			457,253.00		2,350.00	459,603.00
SPC Recruitment	112001	826033	4010			208,756.00		21,075.00	229,831.00
SPC Educational Support Svcs	112001	826041	4010			505,512.00		55,350.00	560,862.00
SPC Educational Support Svcs	112002	826041	4010					2,050.00	2,050.00
SPC Job Placement Career Services	112001	826042	4010					11,000.00	11,000.00
SPC Enrollment Services	112001	826061	4010			48,722.00			48,722.00
SPC Admissions and Records	112001	826062	4010			839,898.00		24,200.00	864,098.00
SPC Curriculum Advisory Program	112001	826067	4010			69,939.00			69,939.00
SPC Assessment and Testing	112001	826068	4010			25,994.00		21,400.00	47,394.00
SPC Veterans Affairs	112001	826069	4010			110,178.00		21,000.00	131,178.00
SPC Service Learning	112001	826081	4010			60,884.00		33,350.00	94,234.00
SPC Health Center	112001	826091	4010			114,161.00		3,625.00	117,786.00
SPC Student Activities	112001	826092	4010			112,563.00		8,275.00	120,838.00
SWC Workforce Adv	112001	828008	4010					2,250.00	2,250.00
<b>INSTITUTIONAL SUPPORT</b>									
SPC General Institutional Costs	112001	820002	5010				332,421.00	537,270.00	869,691.00
SPC Office of the President	112001	820003	5010			909,347.00		45,075.00	954,422.00
SPC Hospitality Account	112001	820004	5010					104,500.00	104,500.00
SPC Staff Council	112001	820005	5010					3,750.00	3,750.00
SPC Self Study	112001	820007	5010			152,719.00		26,500.00	179,219.00
SPC Institutional Effectiveness	112001	820009	5010					40,000.00	40,000.00
SPC Faculty Senate	112001	820012	5010			10,000.00			10,000.00
SPC Health Wellness Program	112001	820014	5010					1,200.00	1,200.00
SPC LRC Fines	112001	820018	5010					2,000.00	2,000.00
SPC Public Relations	112001	820041	5010			176,681.00		181,850.00	358,531.00
SPC Institutional Advancement	112001	820101	5010			192,681.00		64,975.00	257,656.00
SPC Planning and Research	112001	820201	5010			151,205.00		5,900.00	157,105.00
SPC VP Academic Affairs Office	112001	821001	5010			720.00			720.00
SPC Hospitality Operations	112001	822062	5010					99,500.00	99,500.00
SPC Commencement	112001	826063	5010					80,900.00	80,900.00
<b>OPERATIONS AND MAINTENANCE OF PLANT</b>									
SPC General Institutional Costs	112001	820002	6010				493.00		493.00
SPC Office of the President	172001	820003	6010					2,700.00	2,700.00
SPC Office of the President	172003	820003	6010					12,313.00	12,313.00

<b>St. Philip's College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
SPC Theater and Fine Arts	172002	821121	6010			2,000.00			2,000.00
SPC CETC-BIS Contract Training	112001	822045	6010					19,350.00	19,350.00
<b>INSTITUTIONAL SCHOLARSHIPS</b>									
SPC General Institutional Costs	112001	820002	7010					75,772.00	75,772.00
SPC General Institutional Costs	152001	820002	7010					9,052.00	9,052.00
<b>AUXILIARY ENTERPRISES</b>									
SPC General Institutional Costs	132001	820002	8010				14,262.00	3,974.00	18,236.00
SPC GoPrint	132001	823055	8010					40,000.00	40,000.00
SPC Child Development Center	112001	826022	8010					6,255.00	6,255.00
SPC Child Development Center	132001	826022	8010			57,889.00		10,375.00	68,264.00
<b>TRANSFERS</b>									
SPC General Institutional Costs	112002	820002	9425					930,000.00	930,000.00
<b>Total St. Philip's College</b>				<b>171.00</b>	<b>10,183,561.00</b>	<b>14,792,100.00</b>	<b>6,074,587.00</b>	<b>8,093,916.00</b>	<b>39,144,164.00</b>
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									



Palo Alto College									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
<b>INSTRUCTION</b>									
PAC Agriculture	113001	831211	1010	1.00	50,931.00	24,363.00		4,001.00	79,295.00
PAC Landscape and Turfgrass Mgmt	113001	831212	1010	1.00	53,142.00	36,113.00		10,700.00	99,955.00
PAC Biological Sciences	113001	831231	1030	8.00	500,258.00	228,756.00		31,000.00	760,014.00
PAC Chemistry	113001	831232	1030	3.00	183,911.00	59,595.00		21,000.00	264,506.00
PAC Earth Sciences	113001	831233	1030			15,174.00			15,174.00
PAC Physics	113001	831235	1030			59,686.00			59,686.00
PAC Geology	113001	831236	1030	1.00	61,152.00				61,152.00
PAC Business Administration	113001	831221	1040	1.00	58,473.00	36,269.00			94,742.00
PAC Business Occupations	113001	831222	1040	1.00	62,244.00	17,834.00		1,000.00	81,078.00
PAC Distribution Logistics	113001	831223	1040	1.00	46,064.00	33,160.00		1,000.00	80,224.00
PAC Mid-Management	113001	831224	1040	2.00	111,441.00	68,895.00			180,336.00
PAC CE-Office Education	113001	831407	1040			105,453.00		43,245.00	148,698.00
PAC Aviation Technology	113001	831286	1050	1.00	48,735.00	40,000.00		300,638.00	389,373.00
PAC Mass Communications	113001	831175	1060	2.00	115,516.00	9,287.00		1,000.00	125,803.00
PAC Computer Science	113001	831251	1070	4.00	255,824.00	28,231.00			284,055.00
PAC Computer Information Systems	113001	831252	1070	3.00	188,020.00	178,192.00		2,500.00	368,712.00
PAC CE-Information Tech	113001	831413	1070			65,752.00		12,442.00	78,194.00
PAC Teacher Assistant and Aide Prog	113001	831136	1090	1.00	58,266.00	76,696.00			134,962.00
PAC Engineering	113001	831234	1100	1.00	50,819.00	18,230.00		1,000.00	70,049.00
PAC Electro-Mechanical Technology	113001	831281	1110			12,446.00			12,446.00
PAC CE Toyota	113001	831282	1110			95,884.00		13,500.00	109,384.00
PAC Oil and Gas Technology	113001	831283	1110	1.00	68,314.00	6,609.00			74,923.00
PAC CE-Industr TrngandSafety	113001	831408	1110			437,538.00		98,000.00	535,538.00
PAC Speech	113001	831113	1120	2.00	139,228.00	120,094.00		4,000.00	263,322.00
PAC Humanities	113001	831131	1120	2.00	135,655.00	17,784.00		700.00	154,139.00
PAC Philosophy	113001	831133	1120	2.00	140,475.00	42,095.00			182,570.00
PAC English	113001	831172	1120	8.50	541,055.00	201,930.00		1,000.00	743,985.00
PAC Reading and Education	113001	831176	1120	2.00	122,695.00	44,959.00		500.00	168,154.00
PAC LIS	113001	831303	1120			189,616.00		1,001.00	190,617.00
PAC Foreign Languages	113001	831174	1130	2.00	112,872.00	120,817.00		1,000.00	234,689.00
PAC Veterinary Technology	113001	831296	1160	3.00	178,925.00	121,376.00		98,500.00	398,801.00
PAC CE Allied Health	113001	831409	1160			155,479.00		50,771.00	206,250.00
PAC Mathematics	113001	831261	1190	6.14	366,041.00	147,470.00		2,500.00	516,011.00

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 - Soccer	113001	830023	1230			2,000.00		1,822.00	3,822.00
PAC Kinesiology	113001	831266	1230	5.00	278,076.00	177,056.00		19,999.00	475,131.00
PAC Criminal Justice	113001	831271	1240	2.00	91,814.00	26,812.00		1,000.00	119,626.00
PAC Social Work	113001	831272	1240			7,665.00			7,665.00
PAC Psychology	113001	831134	1250	3.00	201,380.00	102,492.00		3,000.00	306,872.00
PAC Sociology	113001	831135	1250			53,122.00			53,122.00
PAC Economics	113001	831151	1250	2.00	109,007.00	55,617.00		1,400.00	166,024.00
PAC Geography	113001	831152	1250	1.00	56,816.00	22,595.00			79,411.00
PAC Government	113001	831153	1250	5.00	308,934.00	112,609.00		4,001.00	425,544.00
PAC History	113001	831154	1250	6.00	340,056.00	158,809.00		4,000.00	502,865.00
PAC Art	113001	831111	1260	5.00	304,755.00	95,780.00		10,000.00	410,535.00
PAC Drama	113001	831112	1260	1.00	63,070.00	3,036.00		3,000.00	69,106.00
PAC Music	113001	831114	1260	3.00	146,395.00	54,218.00		17,500.00	218,113.00
PAC Dance	113001	831118	1260			2,277.00		3,000.00	5,277.00
PAC General Institutional Costs	113001	830002	1270				2,366,754.00	745,289.00	3,112,043.00
PAC Office of the President	113001	830003	1270		(369,064.00)			(151,864.00)	(520,928.00)
PAC Technical Computer Labs	113001	830004	1270					130,003.00	130,003.00
PAC Distance Learning	113001	830201	1270			111,397.00		17,000.00	128,397.00
PAC Gateway To College ISD	113001	830207	1270			177,651.00		24,080.00	201,731.00
PAC Adult CE Instruction	113001	831403	1270			70,343.00		51,622.00	121,965.00
PAC GED	113001	831405	1270			108,339.00		2,500.00	110,839.00
PAC CE Green Initiatives Programs	113001	831406	1270			6,000.00		12,027.00	18,027.00
PAC CE Childrens Leadership Academy	113001	831412	1270			32,700.00		1,000.00	33,700.00
PAC Developmental Math	113001	831262	1280	7.86	460,176.00	253,767.00		500.00	714,443.00
PAC Developmental English	113001	831171	1290	2.50	130,674.00	62,259.00		500.00	193,433.00
PAC General Institutional Costs	113001	830002	1999			(622,000.00)		622,000.00	
ACADEMIC SUPPORT									
PAC General Institutional Costs	113001	830002	3010				353,554.00	99,372.00	452,926.00
PAC Information and Communication T	113001	830018	3010			2,880.00		19,999.00	22,879.00
PAC Phoenix Institute	113001	830202	3010			85,004.00		15,000.00	100,004.00
PAC Telecourse Administration	113001	830204	3010					8,000.00	8,000.00
PAC Inst Adv and Eff and Comm Devel	113001	830206	3010			225.00		14,000.00	14,225.00
PAC Career and Transfer Ctr	113001	830208	3010			37,352.00		20,001.00	57,353.00
PAC Evening and Weekend Operations	113001	830210	3010			61,473.00		3,000.00	64,473.00

<b>Palo Alto College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
PAC VP Academic Success Office	113001	831001	3010			180,000.00		19,281.00	199,281.00
PAC Tutoring Services	113001	831008	3010			225,827.00		20,000.00	245,827.00
PAC Dean Of Arts & Sciences Office	113001	831101	3010			142,822.00		10,000.00	152,822.00
PAC Journal Designated Revenue	113001	831177	3010					500.00	500.00
PAC Journal	113001	831178	3010			2,151.00		4,000.00	6,151.00
PAC Dean Of Career & Technology Off	113001	831201	3010			207,149.00		10,000.00	217,149.00
PAC Dean Of Learning Resource	113001	831301	3010			84,603.00		10,000.00	94,603.00
PAC Learning Resources	113001	831302	3010			172,180.00		5,000.00	177,180.00
PAC Library Automation	113001	831304	3010					20,001.00	20,001.00
PAC Library Books and Materials	113001	831305	3010					179,001.00	179,001.00
PAC LRC Fines	113001	831307	3010					3,500.00	3,500.00
PAC Dean of CE & Workforce Office	113001	831401	3010			185,654.00		10,000.00	195,654.00
PAC Dean of Students	113001	832051	3010					10,000.00	10,000.00
<b>STUDENT SERVICES</b>									
PAC General Institutional Costs	113001	830002	4010				607,473.00	229,124.00	836,597.00
PAC Gym Rental	173001	830020	4010			24,000.00		6,864.00	30,864.00
PAC New Student Orientation	113001	830205	4010			164,916.00		39,000.00	203,916.00
PAC Career and Transfer Ctr	113001	830208	4010			186,074.00			186,074.00
PAC VP Student Success Office	113001	832001	4010			220,051.00		75,002.00	295,053.00
PAC PACfest	113001	832005	4010					15,000.00	15,000.00
PAC Dean of Students	113001	832051	4010			163,766.00			163,766.00
PAC Student Activities	113001	832101	4010			195,682.00		20,000.00	215,682.00
PAC Student Activity Fee-Designated	113003	832106	4010			26,732.00		100,113.00	126,845.00
PAC Admissions and Records	113001	832201	4010			306,347.00		36,000.00	342,347.00
PAC Assessment	113001	832204	4010			208,877.00		27,000.00	235,877.00
PAC Veterans Affairs	113001	832206	4010			137,581.00		10,500.00	148,081.00
PAC Counseling	113001	832401	4010	1.00	78,550.00	387,861.00		3,000.00	469,411.00
PAC Student Support Services	113001	832501	4010			175,774.00		20,000.00	195,774.00
PAC Special Populations	113001	832502	4010			121,356.00		7,500.00	128,856.00
PAC Scholarship Support Services	113001	832504	4010					3,000.00	3,000.00
PAC Undergraduate Advising	113001	832506	4010			74,704.00			74,704.00
<b>INSTITUTIONAL SUPPORT</b>									
PAC General Institutional Costs	113001	830002	5010				358,342.00	194,640.00	552,982.00
PAC Office of the President	113001	830003	5010			550,589.00		59,998.00	610,587.00

<b>Palo Alto College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
PAC Hospitality Account	113001	830005	5010					50,000.00	50,000.00
PAC Staff Council	113001	830008	5010					1,000.00	1,000.00
PAC Technology Plan Funds	113001	830009	5010					400,000.00	400,000.00
PAC Business Services	113001	830015	5010					579,977.00	579,977.00
PAC Business Services	173003	830015	5010			500.00		954.00	1,454.00
PAC Staff Council Designated Rev	113001	830016	5010					5,000.00	5,000.00
PAC Paper Recycling Fund	113001	830017	5010					5,000.00	5,000.00
PAC Information and Communication T	113001	830018	5010			479,120.00			479,120.00
PAC - Soccer	173003	830023	5010					4,000.00	4,000.00
PAC SACS Accreditation	113001	830024	5010					7,000.00	7,000.00
PAC Public Relations	113001	830101	5010			183,238.00		160,000.00	343,238.00
PAC Commencement	113001	830102	5010					25,000.00	25,000.00
PAC VP of College Services Office	113001	830104	5010			232,933.00			232,933.00
PAC Planning and Research	113001	830203	5010			57,548.00		10,000.00	67,548.00
PAC Institutional Advancement	113001	830209	5010			78,198.00		1,000.00	79,198.00
PAC Hospitality Academic Affairs	113001	831007	5010					5,000.00	5,000.00
PAC Quality Enhancement Plan	113001	831009	5010					10,000.00	10,000.00
PAC Auditorium	113001	831117	5010			53,720.00		1,300.00	55,020.00
PAC Hospitality Student Affairs	113001	832003	5010					20,000.00	20,000.00
<b>INSTITUTIONAL SCHOLARSHIPS</b>									
PAC General Institutional Costs	113001	830002	7010					80,617.00	80,617.00
PAC General Institutional Costs	153001	830002	7010					19,764.00	19,764.00
PAC Scholarship Support Services	113001	832504	7010					50,000.00	50,000.00
<b>AUXILIARY ENTERPRISES</b>									
PAC General Institutional Costs	133001	830002	8010					2,228.00	2,228.00
PAC General Institutional Costs	133003	830002	8010				135,803.00		135,803.00
PAC Natatorium Operation + Maint	133003	830022	8010			235,186.00		198,426.00	433,612.00
PAC Auditorium	173002	831117	8010					11,000.00	11,000.00
PAC AUX Family Center	133001	832901	8010			328,932.00		12,045.00	340,977.00
<b>TRANSFERS</b>									
PAC General Institutional Costs	113002	830002	9425					410,000.00	410,000.00
<b>Total Palo Alto College</b>				<b>104.00</b>	<b>5,850,695.00</b>	<b>9,871,332.00</b>	<b>3,821,926.00</b>	<b>5,621,084.00</b>	<b>25,165,037.00</b>

**Palo Alto College**

**Department Budget Allocations by Functional Categories**

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									

Northwest Vista College									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
<b>INSTRUCTION</b>									
NVC Biological Sciences	114001	842042	1030	12.00	649,778.00	687,071.00		89,000.00	1,425,849.00
NVC Chemistry	114001	842043	1030	6.00	333,711.00	218,732.00		33,000.00	585,443.00
NVC Geology	114001	842044	1030	2.00	112,038.00	107,603.00		4,000.00	223,641.00
NVC Physics	114001	842045	1030	2.00	106,078.00	176,751.00		48,564.00	331,393.00
NVC Clinical Research Coordinator	114001	842054	1030	1.00	47,513.00	11,100.00		1,500.00	60,113.00
NVC Nanotechnology	114001	842058	1030	1.00	53,531.00	18,713.00		7,000.00	79,244.00
NVC Business Administration	114001	842022	1040	1.00	50,931.00	109,620.00		360.00	160,911.00
NVC Accounting	114001	842023	1040	3.00	161,311.00	41,516.00		150.00	202,977.00
NVC Mass Communications	114001	842083	1060	1.00	60,505.00	45,600.00		500.00	106,605.00
NVC Multimedia	114001	842059	1070	2.00	110,888.00	91,435.00		36,760.00	239,083.00
NVC Digital Video & Cinema Prod	114001	842060	1070	1.00	53,575.00	72,797.00		113,800.00	240,172.00
NVC Gaming Development	114001	842061	1070	2.00	94,840.00	42,352.00		26,450.00	163,642.00
NVC Computer Information Systems	114001	842062	1070	3.00	168,744.00	200,098.00		33,163.00	402,005.00
NVC Education	114001	842085	1090	2.00	101,474.00	92,184.00		500.00	194,158.00
NVC Engineering	114001	842046	1100	1.00	57,197.00	88,727.00		7,824.00	153,748.00
NVC Advanced Water Treatment	114001	842053	1110	1.00	47,563.00	25,506.00		17,000.00	90,069.00
NVC Philosophy	114001	842032	1120	2.00	131,561.00	181,663.00			313,224.00
NVC Humanities	114001	842033	1120	3.80	186,794.00	120,050.00		1,000.00	307,844.00
NVC Speech	114001	842084	1120	5.00	268,234.00	258,920.00		500.00	527,654.00
NVC English	114001	842092	1120	13.40	680,112.00	738,240.00			1,418,352.00
NVC CE ESL Program	114001	842508	1120			213,327.00		9,900.00	223,227.00
NVC Student Development	114001	845303	1120			142,800.00			142,800.00
NVC Foreign Languages	114001	842034	1130	3.20	167,111.00	109,500.00		600.00	277,211.00
NVC Community Health	114001	842056	1160	1.00	56,128.00	57,641.00			113,769.00
NVC Pharmacy Technology	114001	842057	1160	1.00	46,000.00	52,626.00		7,475.00	106,101.00
NVC Mathematics	114001	842073	1190	11.84	622,863.00	795,360.00		4,000.00	1,422,223.00
NVC Kinesiology	114001	842016	1230	4.40	236,250.00	370,000.00		30,300.00	636,550.00
NVC Personal Fitness Trainer	114001	842052	1230	0.60	27,481.00	27,000.00		1,000.00	55,481.00
NVC Criminal Justice	114001	842086	1240	1.00	58,667.00	116,620.00		500.00	175,787.00
NVC Economics	114001	842024	1250	5.00	250,990.00	187,520.00		2,642.00	441,152.00
NVC Government	114001	842025	1250	7.00	385,428.00	415,680.00		2,142.00	803,250.00
NVC History	114001	842035	1250	8.80	473,292.00	560,909.00		200.00	1,034,401.00
NVC Mexican-American Studies	114001	842036	1250					2,800.00	2,800.00

<b>Northwest Vista College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
NVC Geography	114001	842082	1250	2.20	122,763.00	51,300.00		700.00	174,763.00
NVC Psychology	114001	842087	1250	4.00	190,590.00	304,200.00		500.00	495,290.00
NVC Sociology	114001	842088	1250	2.00	96,474.00	121,080.00		500.00	218,054.00
NVC Anthropology	114001	842089	1250	1.00	46,000.00	69,360.00		750.00	116,110.00
NVC Fine Arts	114001	842012	1260	5.00	266,276.00	508,000.00		41,000.00	815,276.00
NVC Drama	114001	842013	1260	1.00	51,414.00	115,600.00		36,800.00	203,814.00
NVC Dance	114001	842014	1260	1.00	55,672.00	173,000.00		19,780.00	248,452.00
NVC Music	114001	842015	1260	4.00	233,294.00	159,000.00		34,300.00	426,594.00
NVC General Institutional Costs	114001	840002	1270				3,623,030.00	1,097,451.00	4,720,481.00
NVC Office of the President	114001	840003	1270		291,055.00			(8,267.00)	282,788.00
NVC Developmental Math	114001	842074	1280	8.16	415,058.00	262,050.00			677,108.00
NVC Developmental English	114001	842093	1290	3.60	183,022.00	260,000.00			443,022.00
NVC Developmental Reading	114001	842095	1290	3.00	146,023.00				146,023.00
NVC General Institutional Costs	114001	840002	1999					1,380,973.00	1,380,973.00
NVC Academic Affairs	114001	842001	1999			800,000.00			800,000.00
NVC Technology Testing Services	114001	842502	1999					1,700.00	1,700.00
NVC Contract Training Reimbursabl	114001	842503	1999			202,982.00		34,500.00	237,482.00
NVC Contract Training Non-reimbur	114001	842504	1999			4,500.00			4,500.00
NVC TIER Programs	114001	842505	1999			109,480.00		54,850.00	164,330.00
NVC CE Open Enrollment Reimbursab	114001	842507	1999			62,203.00		500.00	62,703.00
NVC CE Open Enrollment Non-reimbu	114001	842509	1999			57,552.00		6,993.00	64,545.00
NVC Community Education	114001	848003	1999			56,939.00		12,554.00	69,493.00
<b>ACADEMIC SUPPORT</b>									
NVC General Institutional Costs	114001	840002	3010			(300,000.00)	793,732.00	298,080.00	791,812.00
NVC Faculty and Staff Development	114001	840006	3010					131,200.00	131,200.00
NVC Academic Affairs	114001	842001	3010			218,589.00		46,656.00	265,245.00
NVC Curriculum Development	114001	842003	3010			83,492.00		10,950.00	94,442.00
NVC Arts and Kinesiology Chair	114001	842011	3010			128,721.00		28,750.00	157,471.00
NVC Arts and Kinesiology Chair	174003	842011	3010					25,000.00	25,000.00
NVC Business and Government Chair	114001	842021	3010			32,794.00		6,795.00	39,589.00
NVC Humanities Chair	114001	842031	3010			30,344.00		8,500.00	38,844.00
NVC Natural and Phys Sciences Chair	114001	842041	3010			148,525.00		13,900.00	162,425.00
NVC Workforce Programs Chair	114001	842051	3010			26,724.00		28,252.00	54,976.00
NVC Multimedia	114001	842059	3010			16,191.00			16,191.00

<b>Northwest Vista College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
NVC Digital Video & Cinema Prod	114001	842060	3010			16,191.00			16,191.00
NVC Math Chair	114001	842071	3010			77,846.00		31,616.00	109,462.00
NVC Math Lab	114001	842072	3010			228,121.00			228,121.00
NVC Social Sciences Chair	114001	842081	3010			26,724.00		9,100.00	35,824.00
NVC English and Reading Chair	114001	842091	3010			47,792.00		21,400.00	69,192.00
NVC English and Reading Labs	114001	842094	3010			313,349.00		11,000.00	324,349.00
NVC Writing Across Curriculum Lab	114001	842096	3010			95,462.00		1,530.00	96,992.00
NVC Speech Lab	114001	842101	3010			18,000.00		2,500.00	20,500.00
NVC Learning Resources	114001	842202	3010			562,699.00		45,300.00	607,999.00
NVC Library Books and Materials	114001	842204	3010			-		320,324.00	320,324.00
NVC Interdisciplinary Programs	114001	842301	3010			110,802.00		44,800.00	155,602.00
NVC Dual Credit Program	114001	842302	3010			161,511.00		243,800.00	405,311.00
NVC Distance Learning	114001	842303	3010			181,930.00		7,300.00	189,230.00
NVC Service Learning	114001	842304	3010			46,798.00		11,750.00	58,548.00
NVC TeachandLearn Facilitation	114001	842402	3010			299,052.00		22,050.00	321,102.00
NVC Work Force Development	114001	842501	3010			84,204.00		52,262.00	136,466.00
NVC CE Administration	114001	842506	3010			128,167.00			128,167.00
NVC Program Dev & Performance	114001	842511	3010			108,814.00		41,500.00	150,314.00
NVC Go Print	114001	844004	3010					50,000.00	50,000.00
NVC College Event Coordination	114001	844012	3010					9,900.00	9,900.00
NVC Information Technology	114001	844021	3010			684,468.00		483,340.00	1,167,808.00
NVC Open Computer Lab	114001	844022	3010			132,875.00		10,200.00	143,075.00
NVC Asset Management	114001	844023	3010			15,000.00		4,700.00	19,700.00
NVC Organization Learning Coord	114001	844041	3010			89,871.00		50,332.00	140,203.00
<b>STUDENT SERVICES</b>									
NVC General Institutional Costs	114001	840002	4010			125,000.00	725,613.00	286,292.00	1,136,905.00
NVC College Event Coordination	114001	844012	4010					24,525.00	24,525.00
NVC Student Affairs	114001	845001	4010			435,950.00		48,200.00	484,150.00
NVC Recruitment	114001	845002	4010			192,215.00		26,732.00	218,947.00
NVC Graduation	114001	845101	4010			183,334.00		36,390.00	219,724.00
NVC Assessment And Testing	114001	845102	4010			266,763.00		34,335.00	301,098.00
NVC Admissions And Records	114001	845103	4010			480,281.00		25,429.00	505,710.00
NVC New Student Orientation	114001	845104	4010					16,500.00	16,500.00
NVC Student Advising	114001	845201	4010			635,423.00		41,730.00	677,153.00



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 Veterans Affairs	114001	845202	4010			155,901.00		12,000.00	167,901.00
NVC Career Center	114001	845203	4010			168,419.00		23,323.00	191,742.00
NVC Counseling	114001	845302	4010					200.00	200.00
NVC Student Development	114001	845303	4010			195,971.00		29,550.00	225,521.00
NVC Recreation Sports and Wellness	114001	845401	4010			83,094.00		7,733.00	90,827.00
NVC Stud Leadership and Activities	114001	845403	4010			123,799.00		5,500.00	129,299.00
NVC Student Activity Fee-Designated	114003	845404	4010			93,177.00		170,507.00	263,684.00
NVC Student Wellness Center	114001	845501	4010			301,081.00		34,063.00	335,144.00
<b>INSTITUTIONAL SUPPORT</b>									
NVC General Institutional Costs	114001	840002	5010				298,465.00	348,407.00	646,872.00
NVC Office of the President	114001	840003	5010			536,592.00		15,300.00	551,892.00
NVC Hospitality Account	114001	840004	5010					30,000.00	30,000.00
NVC Staff Council	114001	840008	5010					3,450.00	3,450.00
NVC Public Relations	114001	840011	5010			331,180.00		139,430.00	470,610.00
NVC Marketing and Advertising	114001	840012	5010					87,800.00	87,800.00
NVC Business Services	114001	844001	5010			463,367.00		17,520.00	480,887.00
NVC College Initiatives	114001	844002	5010					82,500.00	82,500.00
NVC Purchasing Services	114001	844003	5010					217,811.00	217,811.00
NVC Resource and College Developmnt	114001	844011	5010			107,494.00		8,731.00	116,225.00
NVC College Event Coordination	114001	844012	5010			17,335.00		10,500.00	27,835.00
NVC Institutional Research	114001	844031	5010			61,200.00		98,275.00	159,475.00
NVC Scholarship Coordination	114001	848011	5010			32,429.00		3,700.00	36,129.00
NVC Fundraising	114001	848012	5010			73,440.00			73,440.00
NVC Community Development	114001	848013	5010					12,570.00	12,570.00
NVC Alumni Connections	114001	848014	5010			22,001.00		3,150.00	25,151.00
<b>INSTITUTIONAL SCHOLARSHIPS</b>									
NVC General Institutional Costs	114001	840002	7010					87,138.00	87,138.00
<b>TRANSFERS</b>									
NVC General Institutional Costs	114002	840002	9425					590,000.00	590,000.00
<b>Total Northwest Vista College</b>				<b>144.00</b>	<b>7,898,229.00</b>	<b>18,595,409.00</b>	<b>5,440,840.00</b>	<b>7,850,292.00</b>	<b>39,784,770.00</b>
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									

Northeast Lakeview College									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
<b>INSTRUCTION</b>									
NLC Biological Sciences	115001	852162	1030	5.00	263,125.00	134,724.00			397,849.00
NLC Chemistry	115001	852163	1030	2.00	94,760.00	47,124.00			141,884.00
NLC Geology	115001	852165	1030	1.00	53,933.00	6,120.00			60,053.00
NLC General Institutional Costs	115001	850002	1040					50,000.00	50,000.00
NLC Accounting-Business-Managemt	115001	852121	1040	2.00	102,739.00	21,000.00			123,739.00
NLC Business Training Non-reimb	115001	853004	1040			139,814.00		53,500.00	193,314.00
NLC Journalism	115001	852113	1060			20,250.00			20,250.00
NLC General Institutional Costs	115001	850002	1070					50,000.00	50,000.00
NLC Computer Information System	115001	852154	1070	1.00	62,602.00				62,602.00
NLC Career Readiness Contact Trai	115001	853003	1070			661,612.00		46,168.00	707,780.00
NLC Education	115001	852182	1090	1.00	43,470.00	9,100.00			52,570.00
NLC English	115001	852102	1120	9.00	467,783.00	175,000.00			642,783.00
NLC Reading	115001	852103	1120			33,058.00			33,058.00
NLC Humanities	115001	852112	1120			17,250.00			17,250.00
NLC Philosophy	115001	852114	1120	2.00	112,168.00	37,000.00			149,168.00
NLC Speech	115001	852116	1120	4.00	244,611.00	48,000.00			292,611.00
NLC Foreign Languages	115001	852111	1130	1.00	48,400.00	22,500.00			70,900.00
NLC Mathematics and COSC	115001	852151	1190	11.00	562,695.00	115,689.00			678,384.00
NLC Math PASS	115001	852155	1190			2,500.00		500.00	3,000.00
NLC Kinesiology	115001	852141	1230	4.00	208,480.00	129,307.00			337,787.00
NLC Kinesiology	175001	852141	1230					1,238.00	1,238.00
NLC Recreation Training Non-reimb	115001	853002	1230			254,939.00		24,000.00	278,939.00
NLC Economics	115001	852171	1250	1.00	55,585.00	12,069.00			67,654.00
NLC Geography	115001	852173	1250	1.00	44,906.00	8,840.00			53,746.00
NLC History	115001	852174	1250	4.00	210,757.00	78,568.00			289,325.00
NLC Political Science	115001	852176	1250	3.00	182,851.00	54,400.00			237,251.00
NLC Social Sciences	115001	852179	1250			12,000.00			12,000.00
NLC Anthropology	115001	852181	1250			22,000.00			22,000.00
NLC Psychology	115001	852183	1250	2.00	92,114.00	59,160.00			151,274.00
NLC Sociology	115001	852184	1250	1.00	48,678.00	25,569.00			74,247.00
NLC Instruction Pool Academic	115001	852012	1260			163,513.00			163,513.00
NLC Art Department	115001	852131	1260	4.00	194,754.00	60,150.00		1,500.00	256,404.00
NLC Music	115001	852134	1260	2.00	98,902.00	22,000.00		1,000.00	121,902.00

<b>Northeast Lakeview College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
NLC Theatre and Communications	115001	852135	1260	1.00	47,987.00	90,215.00		8,100.00	146,302.00
NLC Theatre and Communications	175002	852135	1260			-		800.00	800.00
NLC Theatre and Communications	175003	852135	1260			300.00		300.00	600.00
NLC General Institutional Costs	115001	850002	1270			21,600.00	1,417,037.00	808,431.00	2,247,068.00
NLC Office of the President	115001	850003	1270		94,117.00				94,117.00
NLC Instruction Pool Academic	115001	852012	1270			11,029.00			11,029.00
NLC Reading	115001	852103	1280			42,000.00			42,000.00
NLC Student Services Instruction	115001	851022	1290			94,941.00		1,000.00	95,941.00
NLC Developmental English	115001	852101	1290			-			33,352.00
NLC Reading	115001	852103	1290	1.00	47,513.00				47,513.00
NLC Developmental Math	115001	852152	1290			170,000.00			170,000.00
<b>ACADEMIC SUPPORT</b>									
NLC General Institutional Costs	115001	850002	3010				413,899.00	98,304.00	512,203.00
NLC Vice Pres Acad Affairs Office	115001	852001	3010			133,587.00		24,330.00	157,917.00
NLC VPAA Hospitality Account	115001	852003	3010					3,500.00	3,500.00
NLC Distance Learning	115001	852004	3010			86,418.00		2,100.00	88,518.00
NLC Instructional Innovation	115001	852005	3010			19,700.00		920.00	20,620.00
NLC International Initiative	115001	852008	3010					1,500.00	1,500.00
NLC Teach and Learn Comm Initiative	115001	852009	3010					1,000.00	1,000.00
NLC Honors Initiative	115001	852010	3010					1,500.00	1,500.00
NLC Tutoring Services	115001	852011	3010			164,356.00		9,000.00	173,356.00
NLC Academic Affairs	115001	852013	3010			112,640.00			112,640.00
NLC Academic Support	115001	852015	3010			103,613.00		80,300.00	183,913.00
NLC Dean of Arts and Sciences Offic	115001	852301	3010					8,075.00	8,075.00
NLC Dean of CE and Workforce Office	115001	853001	3010			118,427.00		25,500.00	143,927.00
NLC Community Education	115001	853006	3010			107,744.00		9,300.00	117,044.00
NLC Learning Resource Ctr Office	115001	854001	3010			426,866.00		148,336.00	575,202.00
NLC Library Fines and Lost Material	115001	854004	3010					1,100.00	1,100.00
NLC Information Technologies	115001	855002	3010			521,672.00		119,100.00	640,772.00
NLC Information Technology	115001	855006	3010					24,300.00	24,300.00
<b>STUDENT SERVICES</b>									
NLC General Institutional Costs	115001	850002	4010				332,933.00	125,354.00	458,287.00
NLC VP Student and Admin Services	115001	851001	4010			297,498.00		34,850.00	332,348.00
NLC Assessment and Testing	115001	851004	4010			126,654.00		35,000.00	161,654.00

<b>Northeast Lakeview College</b>									
<b>Department Budget Allocations by Functional Categories</b>									
<b>DEPARTMENT</b>	<b>FUND</b>	<b>ORGN</b>	<b>PROG</b>	<b>FTE *</b>	<b>FTE FACULTY SALARIES **</b>	<b>OTHER SALARIES &amp; WAGES</b>	<b>BENEFITS</b>	<b>OPERATING EXPENSES</b>	<b>TOTAL</b>
NLC Admissions and Records	115001	851005	4010			246,662.00		2,750.00	249,412.00
NLC Student Activity Fee-Designated	115003	851006	4010			31,910.00		72,502.00	104,412.00
NLC VPSAS Hospitality Account	115001	851013	4010					3,250.00	3,250.00
NLC Student Activities	115001	851015	4010			108,892.00		8,100.00	116,992.00
NLC Counseling	115001	851016	4010			52,785.00		1,013.00	53,798.00
NLC Student Development	115001	851017	4010			22,411.00		3,600.00	26,011.00
NLC Career ServicesandJob Placement	115001	851018	4010			34,289.00		1,500.00	35,789.00
NLC Recrutment and Retention	115001	851019	4010			78,099.00		4,500.00	82,599.00
NLC Advising	115001	851020	4010			327,716.00		3,150.00	330,866.00
NLC Disability Services	115001	851024	4010			50,533.00		2,050.00	52,583.00
NLC Coor. Student Services Support	115001	851025	4010			65,438.00		1,000.00	66,438.00
NLC Veterans Affairs	115001	851026	4010			1,000.00		2,100.00	3,100.00
NLC Dean of Student Success Office	115001	851201	4010					8,075.00	8,075.00
NLC Phi Theta Kappa Initiative	115001	852006	4010					10,350.00	10,350.00
NLC Service Learning Initiative	115001	852007	4010					1,500.00	1,500.00
<b>INSTITUTIONAL SUPPORT</b>									
NLC General Institutional Costs	115001	850002	5010				240,379.00	177,155.00	417,534.00
NLC General Institutional Costs	175004	850002	5010					2,000.00	2,000.00
NLC Office of the President	115001	850003	5010			422,025.00		43,950.00	465,975.00
NLC Hospitality Account	115001	850005	5010			-		25,650.00	25,650.00
NLC Institutional Advancement	115001	850006	5010			194,938.00		10,150.00	205,088.00
NLC Self Study	115001	850007	5010			-		25,350.00	25,350.00
NLC Public Relations	115001	850009	5010			197,650.00		76,800.00	274,450.00
NLC Faculty Senate	115001	850010	5010			6,000.00			6,000.00
NLC Staff Council	115001	850011	5010					1,400.00	1,400.00
NLC Green Team Recycling	115001	850012	5010					15,160.00	15,160.00
NLC Professional Development	115001	850013	5010					90,000.00	90,000.00
NLC Wellness	115001	850014	5010					1,500.00	1,500.00
NLC Safety Initiative	115001	850015	5010					3,000.00	3,000.00
NLC VPSAS Hospitality Account	115001	851013	5010					250.00	250.00
NLC Commencement	115001	851023	5010			1,000.00		19,250.00	20,250.00
NLC College Services	115001	855001	5010			282,077.00		16,427.00	298,504.00
NLC Planning and Research	115001	855004	5010			69,281.00		3,500.00	72,781.00
NLC Institutional Support	115001	855005	5010			1,000.00		46,400.00	47,400.00

Northeast Lakeview College									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
TRANSFERS									
NLC General Institutional Costs	115002	850002	9425					180,000.00	180,000.00
<b>Total Northeast Lakeview College</b>				<b>63.00</b>	<b>3,382,930.00</b>	<b>7,269,574.00</b>	<b>2,404,248.00</b>	<b>2,663,288.00</b>	<b>15,720,040.00</b>
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									

<b>District and District Support</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
<b>INSTRUCTION</b>									
DIS Special Projects	119001	897007	1040			37,050.00	9,883.00	25,000.00	71,933.00
DIS Out of Dist Partner/CTTC	119001	897036	1040					40,000.00	40,000.00
DIS Educator Prep Program	119001	897008	1999					725.00	725.00
DIS Academies	119001	897021	1999					2,452.00	2,452.00
DIS International Programs	119001	897101	1999			112,030.00	29,885.00	116,971.00	258,886.00
<b>STUDENT SERVICES</b>									
DIS Bursar	119001	893511	4010					26,040.00	26,040.00
DIS General Institutional	119001	893901	4010					296,688.00	296,688.00
DIS Community Based Assessment Edu	119001	897002	4010			343,915.00	91,741.00	29,791.00	465,447.00
DIS Special Projects	111003	897007	4010					5,705.00	5,705.00
DIS Special Projects	114003	897007	4010					2,609.00	2,609.00
DIS Business Outreach	119001	897009	4010			53,244.00	14,203.00		67,447.00
DIS Student + Community Prog Dev	119001	899001	4010			168,932.00	31,726.00	11,975.00	212,633.00
DIS Off-Campus Military Ed Ctrs	119001	899002	4010			68,392.00	18,244.00	11,373.00	98,009.00
DIS Student Leadership Program	119001	899003	4010			108,701.00	28,997.00	53,140.00	190,838.00
DIS Student Financial Services	111001	899011	4010			331,088.00		119,951.00	451,039.00
DIS Student Financial Services	112001	899011	4010			199,713.00		31,180.00	230,893.00
DIS Student Financial Services	113001	899011	4010			284,361.00		21,865.00	306,226.00
DIS Student Financial Services	114001	899011	4010			249,154.00		33,317.00	282,471.00
DIS Student Financial Services	115001	899011	4010			139,405.00		12,988.00	152,393.00
DIS Student Financial Services	119001	899011	4010			1,527,232.00	656,935.00	698,974.00	2,883,141.00
DIS Mobile Go Center-Recruiting	119001	899022	4010			32,410.00	8,646.00	48,445.00	89,501.00
DIS Interpreter Services	119001	899023	4010			709,180.00	189,178.00	35,000.00	933,358.00
DIS Immunization Record Center	119001	899024	4010			70,159.00	18,715.00	125,730.00	214,604.00
DIS Center for Student Information	119001	899031	4010			851,495.00	227,140.00	400,191.00	1,478,826.00
<b>INSTITUTIONAL SUPPORT</b>									
DIS Board Of Trustees	119001	890001	5010					63,720.00	63,720.00
DIS Chancellors Office	119001	891001	5010			701,601.00	187,156.00	69,300.00	958,057.00
DIS Institutional Membership	119001	891002	5010					264,000.00	264,000.00
DIS Dir of Community Partnerships	119001	891003	5010			61,864.00	16,503.00	31,700.00	110,067.00
DIS Office of Legal Services	119001	891011	5010			274,776.00	75,534.00	765,444.00	1,115,754.00
DIS Board Election	119001	891012	5010					250,000.00	250,000.00
DIS Institutional Advancement	119001	891021	5010			481,170.00	128,355.00	60,012.00	669,537.00

District and District Support									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Internal Audit	119001	891031	5010			342,721.00	91,423.00	70,000.00	504,144.00
DIS Ethics and Compliance Office	119001	891051	5010			65,936.00	17,589.00	26,955.00	110,480.00
DIS Vice Chancellor Finance + Adm	119001	893004	5010			691,033.00	239,074.00	44,458.00	974,565.00
DIS Enterprise Risk Management	119001	893012	5010			336,092.00	89,654.00	537,763.00	963,509.00
DIS Environmental Safety	119001	893013	5010					100,000.00	100,000.00
DIS Human Resources	119001	893201	5010			3,012,238.00	811,122.00	810,163.00	4,633,523.00
DIS New Hire Expense	119001	893202	5010					203,000.00	203,000.00
DIS Employee Re-Training	119001	893203	5010					25,000.00	25,000.00
DIS Internal Upward Mobility Prog	119001	893204	5010					246,506.00	246,506.00
DIS Professional Development	119001	893205	5010			58,000.00	15,472.00	1,793,730.00	1,867,202.00
DIS Employee Accomodations	119001	893206	5010					10,000.00	10,000.00
DIS Acquisitions + Admin Services	119001	893401	5010			1,032,770.00	275,497.00	92,952.00	1,401,219.00
DIS Mailroom	119001	893441	5010				27,132.00		27,132.00
DIS Mailroom	119102	893441	5010			125,491.00		452,538.00	578,029.00
DIS Finance and Fiscal Services	119001	893502	5010			4,227,344.00	1,096,342.00	1,132,266.00	6,455,952.00
DIS Bursar	111001	893511	5010			181,515.00		26,835.00	208,350.00
DIS Bursar	112001	893511	5010			88,350.00		15,270.00	103,620.00
DIS Bursar	113001	893511	5010			120,510.00		9,604.00	130,114.00
DIS Bursar	114001	893511	5010			116,725.00		10,275.00	127,000.00
DIS Bursar	115001	893511	5010			86,153.00		3,663.00	89,816.00
DIS Bursar	119001	893511	5010				158,253.00		158,253.00
DIS Department of Public Safety	111001	893801	5010			1,199,312.00			1,199,312.00
DIS Department of Public Safety	112001	893801	5010			692,583.00			692,583.00
DIS Department of Public Safety	113001	893801	5010			242,332.00			242,332.00
DIS Department of Public Safety	114001	893801	5010			324,704.00			324,704.00
DIS Department of Public Safety	115001	893801	5010			415,947.00			415,947.00
DIS Department of Public Safety	119001	893801	5010			218,912.00	831,888.00	551,172.00	1,601,972.00
DIS Department of Public Safety	119201	893801	5010			95,300.00			95,300.00
DIS Department of Public Safety	133001	893801	5010			3,555.00			3,555.00
DIS General Institutional	119001	893901	5010				350,000.00	13,954,265.00	14,304,265.00
DIS General Institutional	179001	893901	5010					21,731.00	21,731.00
DIS Insurance	119001	893902	5010					678,626.00	678,626.00
DIS Institutional Reserve	119001	893907	5010					788,513.00	788,513.00
DIS Benefits Other	119001	893913	5010				6,276,819.00		6,276,819.00

District and District Support									
Department Budget Allocations by Functional Categories									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Staff Council	119001	893915	5010					8,900.00	8,900.00
DWD Unified Staff Council	119001	893917	5010					10,000.00	10,000.00
DIS Vice Chancellor PPIS Office	119001	895001	5010			335,823.00	97,890.00	40,000.00	473,713.00
DIS Banner Project Services	119001	895101	5010			540,790.00	144,259.00	1,800,000.00	2,485,049.00
DIS Strategic Planning + Performa	119001	895201	5010			348,204.00	92,885.00	90,050.00	531,139.00
DIS Institutional Research + Effe	119001	895301	5010			766,425.00	204,448.00	25,000.00	995,873.00
DIS Director IT Services Office	119001	895401	5010				1,128,870.00		1,128,870.00
DIS Director IT Services Office	119102	895401	5010			4,231,857.00		(4,231,857.00)	-
DIS Computer Replacement Prog	119001	895402	5010					375,000.00	375,000.00
DIS Faculty Wkstation Replacement	119001	895403	5010					525,000.00	525,000.00
DIS VC Economic+WorkforceDeOffice	119001	897001	5010			310,353.00	119,449.00	234,466.00	664,268.00
DIS Economic + Workforce Dev Adm	119001	897003	5010			428,870.00	114,403.00	10,861.00	554,134.00
DIS Workbased English Solutions	119001	897004	5010			-		6,000.00	6,000.00
DIS Professional Development	119001	897005	5010			105,622.00	28,175.00	29,220.00	163,017.00
DIS MITC University Ctr	119001	897006	5010			62,758.00	16,741.00	119,124.00	198,623.00
DIS Educator Prep Program	119001	897008	5010			148,037.00	39,490.00	15,722.00	203,249.00
DIS Business Outreach	119001	897009	5010			410,560.00	109,519.00	37,000.00	557,079.00
DIS Workforce Just In Time (JIT)	119001	897010	5010			177,097.00	28,691.00	260,370.00	466,158.00
DIS CE/CSI	119001	897011	5010			229,984.00	31,700.00	23,200.00	284,884.00
DIS Center for Workforce Excellence	119001	897032	5010			39,490.00	10,534.00	73,450.00	123,474.00
DIS Out of Dist Partner/CTTC	119001	897036	5010			175,199.00	46,735.00	75,488.00	297,422.00
DIS OutofDistPartner/Floresville	119001	897037	5010			76,257.00	20,342.00	8,383.00	104,982.00
DIS OutofDistPartnerKerrville	119001	897038	5010			96,314.00	25,692.00	108,000.00	230,006.00
DIS EDW-Public Allies	119001	897046	5010			55,050.00	14,685.00		69,735.00
DIS EWD Revenue Holding Account	119001	897047	5010					350,000.00	350,000.00
DIS Department of Nursing	119001	897051	5010					17,400.00	17,400.00
DIS International Programs	119001	897101	5010			212,960.00	56,808.00	118,748.00	388,516.00
DIS Int'l Prog Student Abroad	119001	897102	5010					220,000.00	220,000.00
DIS Int'l Prog Student Abroad Adm	119001	897103	5010					16,263.00	16,263.00
DIS Int'l Prog Foreign Student App	119001	897104	5010					15,663.00	15,663.00
DIS Department of Communications	119001	897201	5010			496,763.00	132,514.00	1,399,368.00	2,028,645.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	5010			787,198.00	212,446.00	379,400.00	1,379,044.00
DIS Academic Success/Ach the Dream	119001	898002	5010			91,800.00	24,488.00	45,000.00	161,288.00
DIS Student + Community Prog Dev	119001	899001	5010				13,338.00		13,338.00



<b>District and District Support</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Student Financial Services	119001	899011	5010					1,295.00	1,295.00
DIS VC Student Success Office	119001	899021	5010			587,925.00	158,074.00	61,941.00	807,940.00
DIS Center for Student Information	119001	899031	5010				13,338.00		13,338.00
<b>OPERATIONS AND MAINTENANCE OF PLANT</b>									
DIS Building Maintenance	111001	893601	6010			841,019.00		383,530.00	1,224,549.00
DIS Building Maintenance	112001	893601	6010			646,409.00		282,042.00	928,451.00
DIS Building Maintenance	113001	893601	6010			510,664.00		265,443.00	776,107.00
DIS Building Maintenance	114001	893601	6010			557,233.00		338,500.00	895,733.00
DIS Building Maintenance	115001	893601	6010			190,156.00		428,889.00	619,045.00
DIS Building Maintenance	119001	893601	6010			105,578.00	782,693.00	243,158.00	1,131,429.00
DIS Grounds Maintenance	111001	893602	6010			170,851.00		31,000.00	201,851.00
DIS Grounds Maintenance	112001	893602	6010			114,141.00		17,859.00	132,000.00
DIS Grounds Maintenance	113001	893602	6010			166,116.00		69,423.00	235,539.00
DIS Grounds Maintenance	114001	893602	6010			57,629.00		429,737.00	487,366.00
DIS Grounds Maintenance	115001	893602	6010			38,099.00		58,517.00	96,616.00
DIS Grounds Maintenance	119001	893602	6010				151,991.00	(53,252.00)	98,739.00
DIS Utilities	111001	893603	6010					2,840,263.00	2,840,263.00
DIS Utilities	112001	893603	6010					1,743,346.00	1,743,346.00
DIS Utilities	113001	893603	6010					1,473,864.00	1,473,864.00
DIS Utilities	114001	893603	6010					1,168,859.00	1,168,859.00
DIS Utilities	115001	893603	6010					1,114,153.00	1,114,153.00
DIS Utilities	119001	893603	6010					149,989.00	149,989.00
DIS Utilities	119201	893603	6010					91,936.00	91,936.00
DIS Utilities	119202	893603	6010					91,936.00	91,936.00
DIS Housekeeping	111001	893604	6010			665,927.00		963,268.00	1,629,195.00
DIS Housekeeping	112001	893604	6010			649,652.00		959,683.00	1,609,335.00
DIS Housekeeping	113001	893604	6010			390,613.00		421,682.00	812,295.00
DIS Housekeeping	114001	893604	6010			45,083.00		948,715.00	993,798.00
DIS Housekeeping	115001	893604	6010			147,575.00		807,026.00	954,601.00
DIS Housekeeping	119001	893604	6010			(101,017.00)	516,062.00	3,124.00	418,169.00
DIS Minor Construction	119001	893605	6010					586,400.00	586,400.00
DIS Facilities	119001	893610	6010			161,131.00	44,786.00	136,000.00	341,917.00
DIS Vehicle Replacement Prog	119001	893612	6010					226,871.00	226,871.00
DIS Project Management	119001	893613	6010			809,492.00	224,995.00	100,500.00	1,134,987.00

<b>District and District Support</b>									
<b>Department Budget Allocations by Functional Categories</b>									
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Receiving	119001	893616	6010			195,167.00	54,246.00	-	249,413.00
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					4,862,664.00	4,862,664.00
DIS Utilities LLDC	112001	893642	6010					20,000.00	20,000.00
DIS General Institutional	119001	893901	6010					324,908.00	324,908.00
DIS Insurance	111001	893902	6010					140,878.00	140,878.00
DIS Insurance	112001	893902	6010					153,454.00	153,454.00
DIS Insurance	113001	893902	6010					73,488.00	73,488.00
DIS Insurance	114001	893902	6010					59,786.00	59,786.00
DIS Insurance	115001	893902	6010					40,540.00	40,540.00
DIS Insurance	119001	893902	6010					53,228.00	53,228.00
<b>INSTITUTIONAL SCHOLARSHIPS</b>									
DIS General Institutional	119001	893901	7010					250,000.00	250,000.00
<b>AUXILIARY ENTERPRISES</b>									
DIS Utilities	133003	893603	8010					80,928.00	80,928.00
DIS Natatorium Facilities Svc	133003	893608	8010			40,136.00		57,577.00	97,713.00
DIS Facilities	133003	893610	8010				11,156.00		11,156.00
DIS Food Service	131001	893618	8010					35,350.00	35,350.00
DIS Food Service	132001	893618	8010					5,971.00	5,971.00
DIS Food Service	139001	893618	8010					5,784.00	5,784.00
DIS Department of Public Safety	119001	893801	8010			-	34,360.00		34,360.00
DIS Department of Public Safety	131001	893801	8010			96,648.00			96,648.00
DIS Department of Public Safety	133001	893801	8010			17,010.00			17,010.00
DIS Department of Public Safety	133003	893801	8010			15,148.00			15,148.00
DIS General Institutional	139001	893901	8010					1,841.00	1,841.00
<b>TRANSFERS</b>									
DIS Preventive Maintenance	133003	893619	9425					51,000.00	51,000.00
DIS Transfers Mandatory+NonManda	111001	893903	9425					2,039,125.00	2,039,125.00
DIS Transfers Mandatory+NonManda	112001	893903	9425					922,588.00	922,588.00
DIS Transfers Mandatory+NonManda	113001	893903	9425					781,402.00	781,402.00

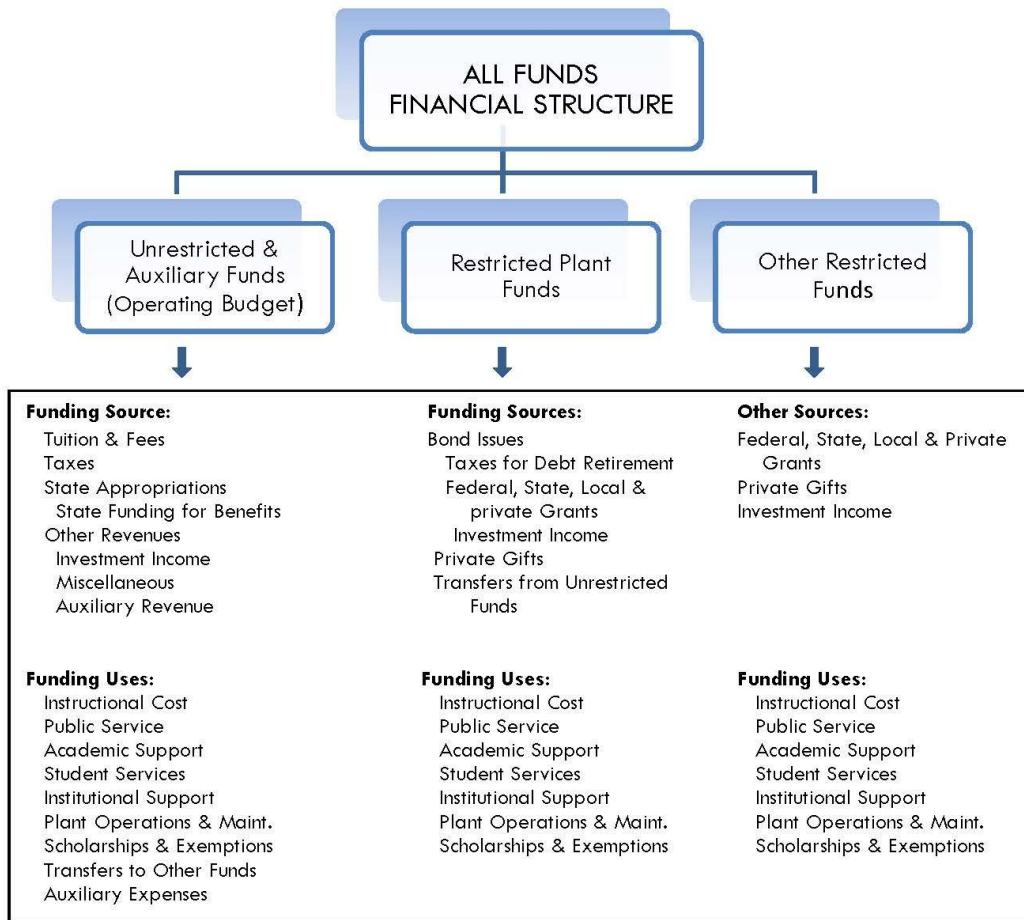
**District and District Support**

**Department Budget Allocations by Functional Categories**

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Transfers Mandatory+NonManda	114001	893903	9425					1,355,884.00	1,355,884.00
DIS Transfers Mandatory+NonManda	115001	893903	9425					569,554.00	569,554.00
DIS Transfers Mandatory+NonManda	119001	893903	9425					8,004,687.00	8,004,687.00
<b>Total District and District Support</b>				-	-	<b>37,729,191.00</b>	<b>16,718,909.00</b>	<b>71,327,460.00</b>	<b>125,775,560.00</b>
* FTE salaries include full-time faculty only (account code 61001).									
** FTE faculty salaries include compensation study adjustments.									
Department budgets are required by State Law in Texas State Statute Sec. 51.402b.									

# APPENDICES

## All Funds Financial Structure



## Financial Policies and Procedures

### **C.1.4 (Policy) Budget**

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 5-23-12

#### **Annual Budget**

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

#### **Scope**

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

#### **Budget Principles**

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

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

#### **Budget Adjustments and Reallocations**

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

#### **Line Item Groups**

The line item groups are:

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

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

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

#### **Budget Amendments**

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

#### **Savings Incentive Program**

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

within two years will revert to the district's fund balance. In January of each year, the Vice Chancellor for Finance and Administration will provide a Savings Incentive Program report to the Board of Trustees.

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

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

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

**Budget Balance**

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

**C.1.7 (Policy) Investments**

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 9-15-09

Last Board Action: 10-30-12

**General**

The Board of Trustees ("Board") may purchase, sell, and invest 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. [Texas Government Code Section 2256.005(a)] In the event of any discrepancy between this policy and the PFIA, the PFIA will prevail.

**Scope**

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

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

**Objectives**

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

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

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

**C.1.4.1 (Procedure) Annual Operating Budget**

Responsible Department: Vice Chancellor for Finance and Administration

Based on Board Policy: C.1.4 - Budget

Approved: 8-18-09

Last Amended:

**Chancellor's Reserve**

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

No funds shall be expended directly from this account.

**Preventive Maintenance Set Aside**

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

**C.1.3 (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.3.1 (Policy) Debt Management**

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 5-17-11

Last Board Action: 5-21-13

**General**

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

**Scope**

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

**Objectives**

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

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

**C.2.3 (Policy) Facilities and Grounds Management**

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

Board Adoption: 8-18-09

Last Board Action: 5-14-10

**Maintenance and Operations**

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

**Preventive Maintenance**

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

**Funding**

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

**Administration**

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

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## Functional Category Descriptions

### 1xxx Instruction

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

It includes salary and operating expenditures for:

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

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

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

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

It includes salary and operating expenditures for:

- Lectures
- Seminars and Workshops
- Planetarium operations.

### 3xxx Academic Support

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

It includes salary and operating expenditures for:

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

**4xxx Student Services**

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

It includes salary and operating expenditures for:

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

**5xxx Institutional Support**

This category includes salary and operating expenditures for:

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

**6xxx Operations and Maintenance of Plant**

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

It includes salary and operating expenditures for:

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

**7xxx Scholarships and Fellowships**

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

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

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

**8xxx Auxiliary Enterprises**

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

It includes salary and operating expenditures for:

- Child Care Center
- Food Service
- Natatorium Operation

## Tuition and Fee History

ALAMO COMMUNITY COLLEGE DISTRICT																				
20 YEAR TUITION AND FEE SCHEDULE SUMMARY																				
By Fall Semester																				
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Tuition per Sem Hour</b>																				
In District	\$70	\$70	\$56	\$53.5	\$53.5	\$51	\$44	\$42	\$40	\$38	\$35	\$33	\$30	\$30	\$24	\$24	\$24	\$24	\$23	\$21
Out-of-Dist	\$185	\$185	\$112	\$107	\$103.5	\$95	\$88	\$84	\$80	\$76	\$70	\$59	\$55.5	\$55.5	\$46	\$46	\$46	\$46	\$44	\$40
Non-Resident	\$358	\$358	\$224	\$214	\$203	\$183	\$176	\$168	\$160	\$152	\$140	\$119	\$108.5	\$108.5	\$92	\$92	\$92	\$92	\$88	\$80
<b>General Fee</b>																				
In District																				
1 - 6 HRS			\$130	\$122	\$122	\$116	\$116	\$110	\$105	\$100	\$80	\$80	\$80	\$80	\$60	\$60	\$40	\$40	\$40	\$40
7+ HRS			\$135	\$127	\$127	\$121	\$121	\$115	\$110	\$105	\$85	\$85	\$85	\$85	\$65	\$65	\$45	\$45	\$45	\$45
Out-of-District																				
1 - 6 HRS			\$130	\$122	\$122	\$116	\$116	\$110	\$105	\$100	\$80	\$80	\$80	\$80	\$60	\$60	\$40	\$40	\$40	\$40
7+ HRS			\$135	\$127	\$127	\$121	\$121	\$115	\$110	\$105	\$85	\$85	\$85	\$85	\$65	\$65	\$45	\$45	\$45	\$45
Non-Resident																				
1 - 6 HRS			\$130	\$122	\$122	\$116	\$116	\$110	\$105	\$100	\$80	\$80	\$80	\$80	\$60	\$60	\$40	\$40	\$40	\$40
7+ HRS			\$135	\$127	\$127	\$121	\$121	\$115	\$110	\$105	\$85	\$85	\$85	\$85	\$65	\$65	\$45	\$45	\$45	\$45
<b>Registration Fee</b>							\$13	\$12	\$11	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
<b>Student Insurance</b>							\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
<b>Library Upgrade Fee</b>							\$13	\$12	\$11	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
* Per Semester Hour																				
FY2013 - Folding the general fee into tuition; Tuition calculations are based on general fee per semester hour, assuming 12 semester hour workload added to the tuition rate.																				

## Enrollment Reports

<b>Annual Unduplicated Headcount (Includes Credit and Non-Credit Students)</b>						
	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
San Antonio College	35,587	36,018	38,175	40,122	42,108	43,566
St. Philips College	16,013	16,294	17,165	18,661	19,685	20,379
Palo Alto College	12,701	15,560	14,443	14,733	16,430	18,320
Northwest Vista College	15,113	16,302	19,094	22,518	23,724	25,292
Northeast Lakeview College	*	449	1,011	1,551	3,816	3,031
Alamo Colleges (Unduplicated Count)	76,619	81,216	86,099	93,218	90,979	88,968
Very Large Texas Community Colleges (Unduplicated Count)	704,342	736,820	791,603	890,373	929,588	936,647
Texas Community Colleges System (Unduplicated Count)	1,146,439	1,186,375	1,252,987	1,379,042	1,427,690	1,416,358
<b>Annual Semester Credit Hours (SCH)</b>						
	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
San Antonio College	440,478	442,200	459,318	515,922	493,465	499,947
St. Philips College	208,012	205,860	210,234	231,397	204,349	194,476
Palo Alto College	157,694	156,547	158,843	171,425	166,967	166,851
Northwest Vista College	193,397	207,810	240,456	293,105	295,192	300,348
Northeast Lakeview College	*	3,886	8,938	10,829	16,168	11,709
Alamo Colleges (Unduplicated Count)	999,581	1,016,303	1,077,789	1,222,678	1,176,141	1,173,331
Very Large Texas Community Colleges (Unduplicated Count)	6,824,567	7,073,472	7,610,826	8,791,800	9,255,203	9,156,744
Texas Community Colleges System (Unduplicated Count)	11,239,108	11,543,250	12,293,123	14,099,983	14,737,968	14,466,032
Source: THECB Accountability System						
* Not Available						

## Principal Employers in Bexar County

Largest Employers Employer	2013 (1)		2012 (2)		2011 (3)		2010 (4)	
	Number of	% of	Number of	% of	Number of	% of	Number of	% of
Lackland AFB	37,097	3.9%	37,097	4.0%	37,097	4.0%	28,100	3.1%
Fort Sam Houston - US Army	32,000	3.3%	32,000	3.5%	32,000	3.4%	30,793	3.4%
HEB Food Stores	20,000	2.1%	14,588	1.6%	14,588	1.6%	14,588	1.6%
USAA	17,000	1.8%	15,000	1.6%	14,832	1.6%	14,852	1.6%
Northside ISD	12,751	1.3%	12,751	1.4%	13,300	1.4%	12,597	1.4%
City of San Antonio	11,731	1.2%	9,145	0.9%	9,145	0.9%	9,000	1.0%
Randolph AFB	11,068	1.2%	11,068	1.2%	11,068	1.2%	10,700	1.2%
Northeast ISD	10,522	1.1%	10,522	1.1%	10,522	1.1%	10,223	1.1%
Methodist Healthcare System	8,000	0.8%	7,747	0.8%	7,500	0.8%	7,013	0.8%
San Antonio ISD	7,374	0.8%	7,000	0.8%	7,581	0.8%	7,581	0.8%
<b>Total Employment</b>	<b>167,543</b>	<b>17.5%</b>	<b>156,918</b>	<b>16.9%</b>	<b>157,633</b>	<b>16.8%</b>	<b>145,447</b>	<b>16.0%</b>

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

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

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

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



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## FY14 Budget-Related Board Minute Orders/Approved Minutes

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

### Board Minute Order Index

Fiscal Year 2013 - 2014 All Funds Budget.....	128
Tax Rate for Fiscal Year 2013 - 2014.....	133
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**Discussion and Possible Action on Fiscal Year 2013 – 2014 All Funds Budget**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on August 13, 2013 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 20, 2013.

**MINUTE ORDER**

**“The Board of Trustees hereby approves the Fiscal Year 2013-14 total budget with projected revenues of \$421,202,293; restricted and plant fund balance commitment of \$42,392,265; operating fund balance commitment of \$12,369,091; and expenses of \$(475,963,649) (Exhibit I).”**

**PURPOSE**

Approval of the fiscal year 2013 – 2014 total budget including all restricted accounts and operating budgets for San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, Northeast Lakeview College and district-wide support operations.

**BACKGROUND**

The Operating budget was approved by the Board of Trustees on August 13, 2013 to enable planning for the next academic year by the five colleges. This submission is for approval of the updated Total Budget including: a) Restricted and Plant fund budgets and b) related fund balance transfers. In December, Exhibit I will be amended for adjustments to the beginning fund balance to match the audited August 31, 2013 financial statements.

**IMPLICATIONS**

**Financial:** Fiscal Year 2013-14 Total Budget: Revenues of \$421,202,293, Expenses of \$(475,963,649), Restricted and Plant Fund Commitment of \$42,392,265, Operating Fund Balance transfer of \$12,369,091, resulting in a variance of \$-0-

**Strategic Plan:** Goal II – Student Support  
Goal IV – Capacity to Serve

**Employee Services:** N/A

**ATTACHMENTS:** All Funds Budget Report (Exhibit I); August 13, 2013 approved Operating Budget (Exhibit II); Operating Budget by Location (Exhibit III)

Pamela K Ansboury

Digitally signed by Pamela K Ansboury  
DN: cn=Pamela K Ansboury, o=Alamo Colleges, ou=Finance and Fiscal Services, email=pansboury@alamo.edu, c=US  
Date: 2013.08.09 13:10:47 -0500

\_\_\_\_\_  
Pamela K. Ansboury, 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=Vice Chancellor for Finance and Administration, email=dsnyder12@alamo.edu, c=US  
Date: 2013.08.09 16:08:16 -0500

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

\_\_\_\_\_  
Dr. Bruce H. Leslie                                      Date  
Chancellor



**ALAMO COLLEGES  
PROPOSED FY 2013 - 2014 ALL FUNDS BUDGET REPORT**

Exhibit I

	Proposed Budget 2013 - 2014		Total
	Unrestricted	Restricted	
<b>REVENUES</b>			
Instruction and General	297,603,813	14,765,000 *	312,368,813
Public Service	103,300		103,300
Scholarships and Fellowships		56,797,309	56,797,309
Auxiliary Enterprises	4,350,720		4,350,720
Student Activity Fee	978,265		978,265
Other (Use of Fund Balance)			
<b>Subtotal Current Funds</b>	<b>303,036,098</b>	<b>71,562,309</b>	<b>374,598,407</b>
Capital Outlay			
Renewals & Replacements			
Building			
Furniture & Equipment			
Debt Services		46,603,886	46,603,886
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>46,603,886</b>	<b>46,603,886</b>
<b>TOTAL REVENUES</b>	<b>303,036,098</b>	<b>118,166,195</b>	<b>421,202,293</b>
<b>BEGINNING FUND BALANCES</b>			
Instruction and General	72,196,021	1,074,473	73,270,494
Public Service	-	-	-
Scholarships and Fellowships	-	4,701,676	4,701,676
Auxiliary Enterprises	5,897,271	-	5,897,271
Student Activity Fee	664,393	-	664,393
Other (Use of Fund Balance)			
<b>Subtotal Current Funds</b>	<b>78,757,685</b>	<b>5,776,149</b>	<b>84,533,834</b>
Capital Outlay		19,456,272	19,456,272
Renewals & Replacements		-	-
Building		22,671,861	22,671,861
Furniture & Equipment		3,020,000	3,020,000
Debt Services		8,851,742	8,851,742
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>53,999,875</b>	<b>53,999,875</b>
<b>TOTAL BEGINNING FUND BALANCES</b>	<b>78,757,685</b>	<b>59,776,024</b>	<b>138,533,709</b>
<b>TOTAL AVAILABLE</b>			
Instruction and General	369,799,834	15,839,473	385,639,307
Public Service	103,300	-	103,300
Scholarships and Fellowships	-	61,498,985	61,498,985
Auxiliary Enterprises	10,247,991	-	10,247,991
Student Activity Fee	1,642,658	-	1,642,658
Other (Use of Fund Balance)	-	-	-
<b>Subtotal Current Funds</b>	<b>381,793,783</b>	<b>77,338,458</b>	<b>459,132,241</b>
Capital Outlay	-	19,456,272	19,456,272
Renewals & Replacements	-	-	-
Building	-	22,671,861	22,671,861
Furniture & Equipment	-	3,020,000	3,020,000
Debt Services	-	55,455,628	55,455,628
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>100,603,761</b>	<b>100,603,761</b>
<b>TOTAL AVAILABLE</b>	<b>381,793,783</b>	<b>177,942,219</b>	<b>559,736,002</b>

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, grants, construction, scholarships, & gifts funds)

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

\* Beginning with FY14, state paid fringe benefits are reported in the Unrestricted budget.

**ALAMO COLLEGES  
PROPOSED FY 2013 - 2014 ALL FUNDS BUDGET REPORT**

Exhibit I

	Proposed Budget 2013 - 2014		Total
	Unrestricted	Restricted	
<b>EXPENDITURES</b>			
Instruction and General	298,979,706	14,765,000 *	313,744,706
Public Service	275,982		275,982
Scholarships and Fellowships		62,465,862	62,465,862
Auxiliary Enterprises	1,497,996		1,497,996
Student Activity Fee	978,265		978,265
Other (Use of Fund Balance)			-
Subtotal Current Funds	301,731,949	77,230,862	378,962,811
Capital Outlay		19,456,272	19,456,272
Renewals & Replacements			-
Building		22,671,861	22,671,861
Furniture & Equipment		3,020,000	3,020,000
Debt Services		51,852,705	51,852,705
Subtotal Plant Funds	-	97,000,838	97,000,838
<b>TOTAL EXPENDITURES</b>	<b>301,731,949</b>	<b>174,231,700</b>	<b>475,963,649</b>
<b>TRANSFERS (IN) OUT</b>			
Instruction and General			-
Public Service			-
Scholarships and Fellowships	5,668,553	(5,668,553)	-
Auxiliary Enterprises			-
Student Activity Fee			-
Other (Use of Fund Balance)			-
Subtotal Current Funds	5,668,553	(5,668,553)	-
Capital Outlay			-
Renewals & Replacements			-
Building			-
Furniture & Equipment			-
Debt Services	8,004,687	(8,004,687)	-
Subtotal Plant Funds	8,004,687	(8,004,687)	-
<b>NET TRANSFERS</b>	<b>13,673,240</b>	<b>(13,673,240)</b>	<b>-</b>
<b>TOTAL BUDGET</b>	<b>315,405,189</b>	<b>160,558,460</b>	<b>475,963,649</b>
<b>ENDING FUND BALANCES</b>			
Instruction and General	70,820,128	1,074,473	71,894,601
Public Service	(172,682)	-	(172,682)
Scholarships and Fellowships	(5,668,553)	4,701,676	(966,877)
Auxiliary Enterprises	8,749,995	-	8,749,995
Student Activity Fee	664,393	-	664,393
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	74,393,281	5,776,149	80,169,430
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	(8,004,687)	11,607,610	3,602,923
Subtotal Plant Funds	(8,004,687)	11,607,610	3,602,923
<b>TOTAL ENDING FUND BALANCES</b>	<b>66,388,594</b>	<b>17,383,759</b>	<b>83,772,353</b>
<b>TOTAL EXP, TRANSF &amp; BAL</b>	<b>381,793,783</b>	<b>177,942,219</b>	<b>559,736,002</b>
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES			
Change in Fund Balance	(12,369,091)	(42,392,265)	(54,761,356)

\* Beginning with FY14, state paid fringe benefits are reported in the Unrestricted budget.

**ALAMO COMMUNITY COLLEGE DISTRICT**  
**Three Year General Operating Budget Comparison: FY12, FY13, & FY14**

DESCRIPTION	FY12 APPROVED	FY13 APPROVED	FY14 PROPOSED	INC/(DEC) FY14 vs. FY13
<b>REVENUES</b>				
STATE APPROPRIATIONS	\$66,015,450	\$63,236,943	\$77,447,114	\$14,210,171
<u>TUITION AND FEES:</u>				
Tuition	\$101,393,988	\$99,508,899	\$93,096,131	(\$6,412,768)
Pledged Tuition	\$21,656,165	\$24,627,908	\$24,044,946	(\$582,962)
Exemptions	(\$13,197,343)	(\$15,829,878)	(\$16,409,435)	(\$579,557)
Fees	\$3,452,088	\$5,441,657	\$5,481,639	\$39,982
TAXES	\$93,290,881	\$103,117,155	\$108,605,044	\$5,487,889
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	-
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	-
OTHER INCOME	\$4,019,654	\$4,206,774	\$5,404,939	\$1,198,165
<b>TOTAL EDUCATIONAL &amp; GENERAL REVENUE</b>	<b>\$277,645,883</b>	<b>\$285,324,457</b>	<b>\$298,685,378</b>	<b>\$13,360,921</b>
AUXILIARY ENTERPRISES	\$4,182,500	\$4,441,200	\$4,350,720	(\$90,480)
<b>TOTAL GENERAL OPERATING REVENUES</b>	<b>\$281,828,383</b>	<b>\$289,765,657</b>	<b>\$303,036,098</b>	<b>\$13,270,441</b>

<b>FUND BALANCE COMMITMENTS:</b>				
NLC Funding from Cumulative Set Aside				-
Fund Balance Designation for Scholarships				-
General Operations		\$3,573,942	\$12,369,091	\$8,795,149
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$281,828,383</b>	<b>\$293,339,599</b>	<b>\$315,405,189</b>	<b>\$22,065,590</b>

<b>EXPENDITURES</b>				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$116,734,826	\$118,481,709	\$119,219,755	\$738,046
PUBLIC SERVICE	\$350,321	\$294,521	\$275,982	(\$18,539)
ACADEMIC SUPPORT	\$22,447,930	\$22,789,331	\$21,892,998	(\$896,333)
STUDENT SERVICES	\$27,381,562	\$29,028,545	\$30,964,773	\$1,936,228
INSTITUTIONAL SUPPORT	\$60,370,897	\$68,184,545	\$85,791,697	\$17,607,152
OPERATION and MAINTENANCE of PLANT	\$36,552,019	\$36,614,608	\$37,910,073	\$1,295,465
SCHOLARSHIPS/EXEMPTIONS	\$992,383	\$757,003	\$827,675	\$70,672
<b>TOTAL EDUCATIONAL and GENERAL EXPENDITURES</b>	<b>\$264,829,938</b>	<b>\$276,150,262</b>	<b>\$296,882,953</b>	<b>\$20,732,691</b>
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$2,139,082	\$1,549,476	\$1,497,996	(\$51,480)
<u>MANDATORY TRANSFERS FOR:</u>				
TEXAS PUBLIC EDUC GRANTS	\$4,600,000	\$4,600,000	\$5,668,553	\$1,068,553
REVENUE BOND DEBT SERVICE	\$6,908,363	\$7,688,861	\$7,502,545	(\$186,316)
CAPITAL BUDGET	\$3,300,000	\$3,300,000	\$3,300,000	\$0
<u>NON-MANDATORY TRANSFERS FOR:</u>				
NON-MANDATORY TRANSFER - OTHER			\$502,142	502,142
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
<b>TOTAL UNRESTRICTED CURRENT FUND</b>	<b>\$281,828,383</b>	<b>\$293,339,599</b>	<b>\$315,405,189</b>	<b>\$22,065,590</b>



**BUDGET SUMMARY COMPARISON BY ACCOUNT TYPE**

FY 2013 Approved vs. FY 2014 Proposed

	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL	%
<b>FY 2014 PROPOSED</b>								
FTE Salaries	30,098,505	18,690,293	12,534,805	15,217,661	7,730,060	36,095,854	120,367,178	39.9%
Other Salaries and Wages	14,836,765	6,515,225	3,670,785	11,273,404	2,922,445	1,467,346	40,685,970	13.5%
Fringe Benefits	10,048,059	6,074,587	3,821,926	5,440,840	2,404,248	16,718,909	44,508,569	14.8%
<b>Total Personnel &amp; Benefits</b>	<b>54,983,329</b>	<b>31,280,105</b>	<b>20,027,516</b>	<b>31,931,905</b>	<b>13,056,753</b>	<b>54,282,109</b>	<b>205,561,717</b>	<b>68.1%</b>
Operating Expenses	14,821,459	7,498,777	5,469,241	7,897,259	2,663,287	57,769,209	96,119,232	31.9%
<b>Sub-Total</b>	<b>69,804,788</b>	<b>38,778,882</b>	<b>25,496,757</b>	<b>39,829,164</b>	<b>15,720,040</b>	<b>112,051,318</b>	<b>301,680,949</b>	<b>100.0%</b>
Transfers	-	-	-	-	-	13,724,240	13,724,240	
	<b>69,804,788</b>	<b>38,778,882</b>	<b>25,496,757</b>	<b>39,829,164</b>	<b>15,720,040</b>	<b>125,775,558</b>	<b>315,405,189</b>	

<b>FY 2013 APPROVED</b>								
FTE Salaries *	31,342,752	18,219,006	11,785,470	14,710,898	7,453,628	33,933,085	117,444,839	42.2%
Other Salaries and Wages *	12,853,303	7,117,582	4,136,657	11,087,888	3,300,500	1,752,136	40,248,066	14.5%
Fringe Benefits	7,867,129	4,537,335	2,872,457	4,436,570	1,897,956	10,328,470	31,939,917	11.5%
<b>Total Personnel &amp; Benefits</b>	<b>52,063,184</b>	<b>29,873,923</b>	<b>18,794,584</b>	<b>30,235,356</b>	<b>12,652,084</b>	<b>46,013,691</b>	<b>189,632,822</b>	<b>68.2%</b>
Operating Expenses	14,056,319	8,681,892	5,899,376	8,821,713	4,634,921	46,272,695	88,366,916	31.8%
<b>Sub-Total</b>	<b>66,119,503</b>	<b>38,555,815</b>	<b>24,693,960</b>	<b>39,057,069</b>	<b>17,287,005</b>	<b>92,286,386</b>	<b>277,999,738</b>	<b>100.0%</b>
Transfers	-	-	-	-	-	15,339,861	15,339,861	
	<b>66,119,503</b>	<b>38,555,815</b>	<b>24,693,960</b>	<b>39,057,069</b>	<b>17,287,005</b>	<b>107,626,247</b>	<b>293,339,599</b>	

<b>VARIANCE</b>								
FTE Salaries	(1,244,247)	471,287	749,335	506,763	276,432	2,162,769	2,922,339	
Other Salaries and Wages	1,983,462	(602,357)	(465,872)	185,516	(378,055)	(284,790)	437,904	
Fringe Benefits	2,180,930	1,537,252	949,469	1,004,270	506,292	6,390,439	12,568,652	
<b>Total Personnel &amp; Benefits</b>	<b>2,920,145</b>	<b>1,406,182</b>	<b>1,232,932</b>	<b>1,696,549</b>	<b>404,669</b>	<b>8,268,418</b>	<b>15,928,895</b>	
Operating Expenses	765,140	(1,183,115)	(430,135)	(924,454)	(1,971,634)	11,496,514	7,752,316	
<b>Sub-Total</b>	<b>3,685,285</b>	<b>223,067</b>	<b>802,797</b>	<b>772,095</b>	<b>(1,566,965)</b>	<b>19,764,932</b>	<b>23,681,211</b>	
Transfers	0	0	0	0	0	(1,615,621)	(1,615,621)	
	<b>3,685,285</b>	<b>223,067</b>	<b>802,797</b>	<b>772,095</b>	<b>(1,566,965)</b>	<b>18,149,311</b>	<b>22,065,590</b>	

NOTE: FTE is defined as Full-Time Employee in this table  
 Capital budgets (FY13 - \$3,300,000 and FY14 - \$3,300,000) included in Operating Expenses

**Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2013-2014**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on August 13, 2013 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 20, 2013.

**MINUTE ORDER**

“The Board of Trustees hereby approves, orders and adopts a maintenance and operations (M&O) tax rate of \$0.104400 and a debt levy tax rate of \$0.044750, for a combined tax rate of \$ 0.149150/\$100 of assessed valuation for FY 2013/14, which is greater than the ‘combined effective tax rate’ of \$0.144592/\$100 of assessed valuation but less than the roll-back rate of \$ 0.153980/\$100 of assessed valuation. The Vice Chancellor for Finance and Administration is hereby authorized and directed to provide the public notices and to arrange the public hearings as required by the Texas Property Tax Code with respect to the proposed tax rate increase. Following such notice and hearings, the Board of Trustees shall deliberate and vote on the final tax rate increase, within the applicable time frame set out in the Texas Property Tax Code.”

**PURPOSE**

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

It is recommended that the Board adopt the operations and debt tax rates for Fiscal Year 2013-2014 at the same level as the previous year. As a consequence of the increase in taxable assessed value, this proposed tax rate, although constant from last year, is higher than the calculated effective tax rate; there is a resultant requirement for public notice and public hearings prior to final approval of the tax rate.

**BACKGROUND**

Even though the tax rate is unchanged, the calculated effective rate is now lower than current rate (because property valuations have increased) requiring public notices and hearings. The recommended M&O tax rate of \$0.104400/\$100 of assessed valuation, which results in estimated operating tax revenues of \$108.6 million, is higher than the current year calculated effective tax rate of \$0.101137/\$100 of assessed valuation. The debt rate will remain the same as prior year, as that will raise the revenue needed for FY 2013-2014 debt service payments and other actions per the approved 2014 Debt Management Plan. The combined tax rate of \$0.149150 is higher than the combined effective tax rate of \$0.144592, but lower than the combined roll-back rate of \$0.153980. Two public notices and two public hearings are required prior to final approval of the tax rate when the proposed tax rate is greater than either the rollback tax rate or the effective tax rate (whichever is lower).

**IMPLICATIONS**

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

Strategic Plan: Goal IV. Performance Excellence

Human Resources: N/A

Attachments: Exhibit A: 2013 Property Tax Rates  
Exhibit B: 2013 Tax Planning Calendar (FY 14)  
Exhibit C: Draft Notice of Public Hearing on Tax Increase  
Exhibit D: Draft Notice of Tax Revenue Increase

Digitally signed by Pamela K Ansboury  
DN: cn=Pamela K Ansboury, o=Alamo Colleges,  
ou=Finance and Fiscal Services,  
email=pansboury@alamo.edu, c=US  
Date: 2013.08.09 11:24:16 -0500

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

Digitally signed by Diane E. Snyder  
DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice  
Chancellor for Finance and Administration,  
email=dsnyder1@alamo.edu, c=US  
Date: 2013.08.09 11:32:40 -0500

**Diane E. Snyder** \_\_\_\_\_ Date  
Diane E. Snyder, Vice Chancellor for  
Finance and Administration

\_\_\_\_\_  
Dr. Bruce H. Leslie, Chancellor Date



ALAMO  
COLLEGES



**2013 Property Tax Rates in  
ALAMO COMMUNITY COLLEGE DISTRICT**

This notice concerns the 2013 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	\$96,388,935
Last year's debt taxes	\$41,316,138
Last year's total taxes	\$137,705,073
Last year's tax base	\$92,326,565,873
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)	\$137,141,541
÷ This year's adjusted tax base (after subtracting value of new property)	\$94,846,775,211
= This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.144592/\$100

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$95,925,246
÷ This year's adjusted tax base	\$94,846,775,211
= This year's effective operating rate	\$0.101137/\$100
x 1.08 = this year's maximum operating rate	\$0.109227/\$100
+ This year's debt rate	\$0.044753/\$100
= This year's total rollback rate	\$0.153980/\$100

**Statement of Increase/Decrease**

If ALAMO COMMUNITY COLLEGE DISTRICT adopts a 2013 tax rate equal to the effective tax rate of \$0.144592 per \$100 of value, taxes would increase compared to 2012 taxes by \$2,557,327.

**Schedule A - Unencumbered Fund Balance**

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

Type of Property Tax Fund	Balance
Maintenance & Operations	79,100,000
Interest & Sinking	3,300,000

**Schedule B - 2013 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	9,050,000	17,863,460	0	26,913,460
Maintenance Tax Notes	10,870,281	6,064,277	0	16,934,558
Total required for 2013 debt service				\$43,848,018
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$903,220
= Total to be paid from taxes in 2013				\$42,944,798
+ Amount added in anticipation that the unit will collect only 98.92% of its taxes in 2013				\$468,868
= Total debt levy				\$43,413,666

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

Name of person preparing this notice: Albert Uresti, MPA

Title: Bexar County Tax Assessor-Collector

Date Prepared: 07/24/2013

2013 Tax Planning Calendar

Date		Activity
April 1- May 1		Notices of appraised value by sent by Chief Appraiser
Tuesday	Apr 30	Chief Appraiser prepares and certifies to the Tax Assessor a preliminary estimate
Tuesday	July 2	Alamo submits required information to Tax Assessor-Collector, include estimated debt service
Tuesday	July 16	FY14 Budget presented at ABF meeting to include preliminary Tax revenue projections
Friday	July 19	Appraisal District certifies roll
Monday	July 22	2012 Certified Rolls available to taxing entities; begin calculation of Effective and Rollback Rates
Tuesday	July 30	Alamo reviews and confirms Effective and Rollback Tax Rate calculations
Sunday	Aug 4	Notice of Effective and Rollback Tax Rates published in Express News
Sunday	Aug 11	Notice of Effective and Rollback Tax Rates published in La Prensa
Tuesday	Aug 13	Audit, Budget, Finance meeting to review tax rate and make recommendations to Board
Tuesday	Aug 20	Alamo Board meeting to discuss tax rate. Adopt <b>or</b> if proposed tax rate will exceed the Rollback Rate or the Effective Rate (whichever is lower), take record vote to place on future meeting as an action item, specifying the rate, and schedule 2 public hearings
Thursday	Aug 22	"Notice of Public Hearing on Tax Increase" is the <b>first quarter-page notice</b> in newspaper and on TV (if free) and web site, published at least 7 days before public hearings.
		72-hour notice for meeting (open meetings notice)
Thursday Friday	Aug 29 to Sept 6	Optional Days for <b>first public hearing</b> – Requires quorum of the Board (not weekend or holiday)
Monday	Sept 2	Labor Day Holiday
		72-hour notice for meeting (open meetings notice)
Tuesday	Sept 10	Audit, Budget Finance meeting. <b>Second public hearing</b> – Requires quorum of the Board. May not be earlier than 3 days after first public hearing; schedule and announce meeting to adopt tax rate 3-14 days from this date.
Thursday	Sept 12	"Notice of Tax Revenue Increase" published before meeting to adopt tax rate is the <b>second quarter-page notice</b> in newspaper before meeting and published on TV (if free) and web site.
Tuesday	Sept 17	Regular Board Meeting to include adoption of tax rate. Meeting must be 3-14 days after second public hearing.

Note: By law, a taxing unit must adopts its tax rate by 60 days after the taxing unit receives the appraisal roll (Sept 20, 2013) or September 30, whichever date is later.

**NOTICE OF PUBLIC HEARING ON TAX INCREASE**

The **Alamo Community College District** will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by **3.15** percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Tax Code, Chapter 26). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on **DATE** at **5:30 p.m.** at the **George E. Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX 78204-1450.**

The second public hearing will be held on **September 10, 2013** at **5:30 p.m.** at the **George E. Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX 78204-1450.**

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

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

The average taxable value of a residence homestead in **Bexar County** last year was **\$ 144,161** (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of **\$ 0.149150** per \$100 of taxable value, the amount of taxes imposed last year on the average home was **\$ 215.02** (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

The average taxable value of a residence homestead in **Bexar County** this year is **\$ 147,191** (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of **\$ 0.144592** per \$100 of taxable value, the amount of taxes imposed this year on the average home would be **\$ 212.83** (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

If the governing body adopts the proposed tax rate of **\$ 0.149150** per \$100 of taxable value, the amount of taxes imposed this year on the average home would be **\$ 219.54** (tax on the average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

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

## NOTICE OF TAX REVENUE INCREASE

The **Alamo Community College District** conducted public hearings on **Month Day, 2013** and **September 10, 2013** on a proposal to increase the total tax revenues of the **Alamo Community College District** from properties on the tax roll in the preceding year by **3.15** percent.

The total tax revenue proposed to be raised last year at last year's tax rate of **\$0.0149150** for each \$100 of taxable value was **\$137,705,073**.

The total tax revenue proposed to be raised this year at the proposed tax rate of **\$0.149150** for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is **\$141,463,965**.

The total tax revenue proposed to be raised this year at the proposed tax rate of **\$0.149150** for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is **\$144,683,918**.

The **Board of Trustees of Alamo Community College District** is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on **September 17, 2013** at **George E.**

**Killen Community Education & Service Center, 201 West Sheridan, San Antonio, TX 78204-1450** at **6:00 p.m.**



GREEN SHEET

**Discussion and Possible Action on Fiscal Year 2013-2014 Operating Budget**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on July 16, 2013 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 13, 2013.

**MINUTE ORDER**

**“The Board of Trustees hereby approves a Fiscal Year 2013-2014 Educational and General (E&G) Operating Expense Budget of \$296,882,953; Auxiliary Enterprise Budget of \$1,497,996; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$13,171,098; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$502,142; and Capital Expense Budget of \$3,300,000 for Total Operating Expense Budget of \$315,405,189 based on revenues of \$303,036,098 and operating fund balance commitment of \$12,369,091, including Tax Revenues based on receipt of final tax rolls.**

**PURPOSE**

Approval of the Fiscal Year 2013-2014 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the Fall 2013 semester. As in previous years, this update is to adjust estimated tax revenues after the certified tax rolls have been received from the Bexar Appraisal District. **On a separate Minute Order in August, we will submit for approval the Total Budget including: a) Restricted and Plant fund budgets and b) fund balance transfer updates as required.**

**BACKGROUND**

For the sixth year, a workload-driven Educational and General budgeting model was used; a performance-based budgeting model to financially support the realization of the Alamo Colleges' Vision and Mission. The operating budget includes:

Revenues	\$14.0 million	Inclusion of state paid benefits
	\$5.5 million	Increase in assessed taxable valuation (Per certified tax rolls – assessed tax valuation increased 5% instead of 3% as was estimated)
Expenditures	\$14.0 million	Inclusion of state paid benefits
	\$5.7 million	Operations and Systems investments, including security cameras
	\$4.6 million	PLACEHOLDER: Faculty and Staff compensation adjustments (Pending final calculation for Oct. 2013 Board approval and add'l \$1.3M of cost efficiencies to 100% self-fund)
	\$3.2 million	Customer Service investments, including Career Institutes and Student Success
	\$2.5 million	Increase in Preventive Maintenance
	\$0.9 million	Employee Development – AlamoLEADS
	-\$3.3 million	Cost Savings Strategies



**IMPLICATIONS**

**Financial:** Fiscal Year 2013-14 Educational and General (I&G) Operating Expense Budget of \$296,882,953, Auxiliary Enterprises of \$1,497,996, Mandatory Transfers of \$13,171,098, Natatorium Major Repair Fund Addition of \$51,000, Non-mandatory transfers of \$502,142 and Capital Expense Budget of \$3,300,000 based on revenues of \$303,036,098 and operating fund balance commitment of \$12,369,091.

**Strategic Plan:** Goal II – Success/Completion; Goal IV – Performance Excellence

**Human Resources:** N/A

**ATTACHMENTS:** General Operating Budget Comparison (Exhibit I)  
Budget Presentation (Exhibit II)

Pamela K Ansboury

Digitally signed by Pamela K Ansboury  
DN: cn=Pamela K Ansboury, o=Alamo Colleges, ou=Finance  
and Fiscal Services, email=pansboury@alamo.edu, c=US  
Date: 2013.08.09 12:09:21 -0500

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

Diane E. Snyder

Digitally signed by Diane E. Snyder  
DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice  
Chancellor for Finance and Administration,  
email=dsnyder12@alamo.edu, c=US  
Date: 2013.08.13 15:54:01 -0500

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

Dr. Bruce H. Leslie, Chancellor



ALAMO  
COLLEGES

**ALAMO COMMUNITY COLLEGE DISTRICT**  
**Three Year General Operating Budget Comparison: FY12, FY13, & FY14**

DESCRIPTION	FY12 APPROVED	FY13 APPROVED	FY14 PROPOSED	INC/(DEC) FY14 vs. FY13
<b>REVENUES</b>				
STATE APPROPRIATIONS	\$66,015,450	\$63,236,943	\$77,447,114	\$14,210,171
<u>TUITION AND FEES:</u>				
Tuition	\$101,393,988	\$99,508,899	\$93,096,131	(\$6,412,768)
Pledged Tuition	\$21,656,165	\$24,627,908	\$24,044,946	(\$582,962)
Exemptions	(\$13,197,343)	(\$15,829,878)	(\$16,409,435)	(\$579,557)
Fees	\$3,452,088	\$5,441,657	\$5,481,639	\$39,982
TAXES	\$93,290,881	\$103,117,155	\$108,605,044	\$5,487,889
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	-
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	-
OTHER INCOME	\$4,019,654	\$4,206,774	\$5,404,939	\$1,198,165
<b>TOTAL EDUCATIONAL &amp; GENERAL REVENUE</b>	<b>\$277,645,883</b>	<b>\$285,324,457</b>	<b>\$298,685,378</b>	<b>\$13,360,921</b>
AUXILIARY ENTERPRISES	\$4,182,500	\$4,441,200	\$4,350,720	(\$90,480)
<b>TOTAL GENERAL OPERATING REVENUES</b>	<b>\$281,828,383</b>	<b>\$289,765,657</b>	<b>\$303,036,098</b>	<b>\$13,270,441</b>
<b>FUND BALANCE COMMITMENTS:</b>				
NLC Funding from Cumulative Set Aside				-
Fund Balance Designation for Scholarships				-
General Operations		\$3,573,942	\$12,369,091	\$8,795,149
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$281,828,383</b>	<b>\$293,339,599</b>	<b>\$315,405,189</b>	<b>\$22,065,590</b>
<b>EXPENDITURES</b>				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$116,734,826	\$118,481,709	\$119,219,755	\$738,046
PUBLIC SERVICE	\$350,321	\$294,521	\$275,982	(\$18,539)
ACADEMIC SUPPORT	\$22,447,930	\$22,789,331	\$21,892,998	(\$896,333)
STUDENT SERVICES	\$27,381,562	\$29,028,545	\$30,964,773	\$1,936,228
INSTITUTIONAL SUPPORT	\$60,370,897	\$68,184,545	\$85,791,697	\$17,607,152
OPERATION and MAINTENANCE of PLANT	\$36,552,019	\$36,614,608	\$37,910,073	\$1,295,465
SCHOLARSHIPS/EXEMPTIONS	\$992,383	\$757,003	\$827,675	\$70,672
<b>TOTAL EDUCATIONAL and GENERAL EXPENDITURES</b>	<b>\$264,829,938</b>	<b>\$276,150,262</b>	<b>\$296,882,953</b>	<b>\$20,732,691</b>
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$2,139,082	\$1,549,476	\$1,497,996	(\$51,480)
<u>MANDATORY TRANSFERS FOR:</u>				
TEXAS PUBLIC EDUC GRANTS	\$4,600,000	\$4,600,000	\$5,668,553	\$1,068,553
REVENUE BOND DEBT SERVICE	\$6,908,363	\$7,688,861	\$7,502,545	(\$186,316)
CAPITAL BUDGET	\$3,300,000	\$3,300,000	\$3,300,000	\$0
<u>NON-MANDATORY TRANSFERS FOR:</u>				
NON-MANDATORY TRANSFER - OTHER			\$502,142	502,142
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
<b>TOTAL UNRESTRICTED CURRENT FUND</b>	<b>\$281,828,383</b>	<b>\$293,339,599</b>	<b>\$315,405,189</b>	<b>\$22,065,590</b>

**Discussion and Possible Action on Tuition and Fee Schedule Revisions for Fiscal Year 2013-2014**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on July 16, 2013 and forwarded for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on July 30, 2013.

**MINUTE ORDER**

**“The Alamo Colleges Board of Trustees hereby approves the attached revised tuition and fee schedule for Fiscal Year 2013-2014.”**

**PURPOSE**

The purpose of this action is to increase certain fees to recover costs for international insurance and for assessment tests and to update schedule for previously approved Campus Access Fee methodology.

**BACKGROUND**

The following updates to the following fees are recommended:

Fee	Before	After	Comment
<b>Schedule of Refundable Fees</b>			
International Student Insurance Fees:			
Per Semester, Fall term	\$340	\$340	No change
Per Semester, Spring term	\$340	\$467	Effective Spring term registration – due to higher costs related to Affordable Care Act
Summer and Mini Semester only	\$38	\$38	No change
<b>Schedule of Non-Refundable Fees</b>			
THEA Alternative (Accuplacer & ASSET)	\$29	\$32	Effective 8/26/2013
Accuplacer Re-Test	\$10	\$12	Effective 8/26/2013
TSI	New	\$32	Effective 8/26/2013
TSI Re-test	New	\$12	Effective 8/26/2013
CLEP	\$15	\$20	Effective 8/26/2013

The fee schedule label was updated to reflect previously approved Campus Access Fee methodology.

**IMPLICATIONS**

- Financial:** Increases offset costs
- Strategic Plan:** Goal IV. Performance Excellence
- Human Resources:** N/A

**ATTACHMENTS: Revised Tuition and Fee Schedule Effective Fall 2013 (revised July 2013 for certain fees)**

**Pamela K Ansboury**  
Digitally signed by Pamela K Ansboury  
 DN: cn=Pamela K Ansboury, o=Alamo Colleges, ou=Finance and Fiscal Services, email=pankboury@alamo.edu, c=US  
 Date: 2013.07.11 11:13:24 -0500  
 Pamela Ansboury, CPA, M.Ed, Assoc. Vice  
 Chancellor for Finance & Fiscal Services

**Diane E. Snyder**  
Digitally signed by Diane E. Snyder  
 DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice Chancellor for Finance and Administration, email=dsnyder12@alamo.edu, c=US  
 Date: 2013.07.11 12:53:01 -0500  
 Diane E. Snyder, CPA, Vice Chancellor  
 for Finance and Administration

\_\_\_\_\_  
 Dr. Bruce H. Leslie  
 Chancellor



No Change

ALAMO COLLEGES  
 SCHEDULE OF TUITION AND FEES  
 Effective Fall 2013  
 FY 2013-2014

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

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

**Tuition:**

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

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

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

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

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

\* Change Pending Approval

**ALAMO COLLEGES  
SCHEDULE OF REFUNDABLE FEES AND SPECIAL PROGRAM TUITION  
FY 2013-2014**

	Current Fee	Proposed Change
Auditing Fee	\$65.00	
Special Program Tuition (See Attachment):		
International Student Insurance Fees :		
Per Semester, Fall Semester	\$340.00	
Per Semester, Spring Semester	\$340.00	\$467.00 *
Summer and Mini Semester	\$38.00	

No Change

**ALAMO COLLEGES  
SCHEDULE OF CONTINUING EDUCATION TUITION AND FEES  
Refundable Fees  
FY 2013-2014**

**Continuing Education:**

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

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

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

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

\* Change Pending Approval

ALAMO COLLEGES  
 SCHEDULE OF FEES  
 Non-Refundable Fees  
 FY 2013-2014

		Current Fee	Proposed Change
<b>Examination Fees :</b>			
Advanced Standing Examination Fee	per credit hour	\$ 58.00	
G.E.D.		\$ 110.00	
Re-Exam Fee (if failed)		\$ 20.00	
THEA Alternative (Accuplacer & ASSET)	<b>Effective 8/26/2013</b>	\$ 29.00	\$ 32.00 *
Accuplacer Re-Test	<b>Effective 8/26/2013</b>	\$ 10.00	\$ 12.00 *
TSI	<b>Effective 8/26/2013</b>		\$ 32.00 *
TSI Re-Test	<b>Effective 8/26/2013</b>		\$ 12.00 *
CLEP	<b>Effective 8/26/2013</b>	\$ 15.00	\$ 20.00 *
Correspondence Exam		\$ 20.00	
Returned Check/ACH Return Fee		\$ 35.00	
<b>Library Fines :</b>			
Books	per day/per book (10 days max)	\$ 0.10	
Reserved Books	per day/per item (10 days max)	\$ 0.50	
College Prep Fee	per credit hour	\$ 3.00	
<b>Installment Payment Plan</b>			
Administrative Set up Fee, per semester		\$ 25.00	
Late Fee, per each late payment		\$ 10.00	
Study Abroad Administrative Fee		\$ 200.00	
Foreign Student Application Fee		\$ 100.00	
Diploma (Duplicate)		\$ 25.00	
<b>Transcripts</b>			
Mailed		\$ 10.00	
Electronic		\$ 5.00	
Express		\$10.00 & \$35.00	
Transfer/Transient		\$ 100.00	
ID Card Duplicate/replacement		\$ 10.00	
Campus Access (\$25 per semester - maximum of \$50 per year)		\$50.00 *	
District Wide Parking Garages		\$1 per use *	
Replacement		\$10.00	
<b>Parking Fines</b>			
If paid within 10 days		\$16.00	
If not paid within 10 days		\$21.00	
If not paid within 20 days		\$27.00	
Planetarium Admission		Varies	

**Workshop Fees:**

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

No Change

**ALAMO COLLEGES  
SCHEDULE OF SPECIAL PROGRAMS AND TUITION  
FALL 2013**

	College	Program	Program Tuition Per Semester
	SAC	Communication Design	\$60
	PAC	Aviation Technology - Pilot	\$295 to \$11,771
	SAC	Fire Science	\$600
	SAC	Dental Assistant	\$580
	SAC & SPC	Nursing	\$700
	SPC	Automotive Technology	\$200
	PAC	Veterinary Technology	\$300
	SPC	Bio-medical Equipment Technology	\$110
	SPC	Computer Maintenance Technology	\$100
	SPC	Aircraft Technology	\$250 to \$1,000
	SPC	Diesel Technology	\$325 to \$600
	SPC	Air Conditioning	\$250
	SPC	Plumbing	\$125
	SPC	Construction Technology	\$150
	SPC	Electrical	\$250
	SPC	Welding	\$100 to \$300
	SPC	Automotive Collision	\$200
	SPC	Manufacturing Engineering Technology	\$200
	SPC	Health Information Technology	\$500
	SPC	Histology	\$700
	SPC	Medical Laboratory Technician	\$700
	SPC	Occupational Therapy Assistant	\$700
	SPC	Physical Therapist Assistant	\$700
	SPC	Radiography	\$700
	SPC	Respiratory Care	\$700
	SPC	Surgical Technology	\$700
	SPC	Sonography	\$700
	SPC	Invasive Cardio Vascular	\$700
	SPC	Culinary Arts / Baking and Pastry	\$200
	All	Music - Two-semester credit hour Private Music Lesson	\$150
	All	Music - One-semester credit hour Private Music Lesson	\$95
	All	Students Exceeding 125% of Degree Program	\$40 per hour

Revised July 2013

**Discussion and Possible Action on Methodology for Implementing Previously Approved Parking Rates Effective Fall 2013**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on May 14, 2013 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 21, 2013.

**MINUTE ORDER**

**"The Board of Trustees hereby approves the methodology to implement the previously approved parking permit fee (now referred to as Campus Access Charge) to assess all students and employees a base rate of \$50, employees an additional rate of \$150 for parking in a parking garage, students a rate of \$1 per use for parking in a parking garage and visitors a \$10 maximum daily rate for parking in a parking garage."**

**PURPOSE**

The purpose of this action is to ensure sufficient revenues to maintain and operate streets, parking areas and parking structures for students and employees.

**BACKGROUND**

On April 16, 2013, the Board of Trustees approved the Tuition and Fee Schedule for Fiscal Year 2013-2014, which included the \$50 Parking Permit and \$200 for District Wide Parking Garages. Beginning Fall 2013, two additional parking garages will be available, causing a total of three parking garages for Alamo Colleges. This implementation has the following improvements:

- Base permit rate is prorated. Prior to this change, students paid \$50 in the Fall regardless if they continued in the Spring. The new proposal pro-rates the charge \$25 each for Fall and Spring. New students in the summer would be charged \$25. Students would pay a maximum of \$50 per year.
- Any student could park in the garages. Students would pay \$1 rate per use for parking in a parking garage. This approach ensures sufficient revenues and maximizes utilization of garage parking spaces.
- Employees pay for the permit through payroll deductions, instead of upfront in August. Employee would pay an additional \$150 for a garage permit, plus the \$50 base charge for a total of \$200 per year.

**IMPLICATIONS**

Financial: Incremental revenue of \$500,000  
 Strategic Plan: Goal IV. Performance Excellence  
 Human Resources: N/A

**ATTACHMENTS:** Campus Access Charge Presentation

**Pamela K Ansboury**  
Digitally signed by Pamela K. Ansboury  
 DN: cn=Pamela K. Ansboury, o=Alamo Colleges, ou=Finance and Fiscal Services, email=pansboury@alamo.edu, c=US  
 Date: 2013.05.10 12:17:43 -0500  
 Pamela Ansboury, CPA, M.Ed, Assoc. Vice  
 Chancellor for Finance & Fiscal Services

**Diane E. Snyder**  
Digitally signed by Diane E. Snyder  
 DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice Chancellor for Finance and Administration, email=dsnyder12@alamo.edu, c=US  
 Date: 2013.05.10 12:15:03 -0500  
 Diane E. Snyder, CPA, Vice Chancellor  
 for Finance and Administration

Dr. Bruce H. Leslie  
 Chancellor







**Discussion and Possible Action on Delaying the Special Tuition Charge to Students Exceeding 125% of Degree Program Effective Fall 2013 in Order to Trial a \$500 Graduation Incentive Program**

Presented for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 21, 2013

**MINUTE ORDER**

“The Alamo Colleges Board of Trustees hereby approves the recommendation of the Chancellor to a) delay for 3 to 4 years the Fall 2013 new special tuition at 0.5 times the in-district tuition rate for in-district students exceeding 125% of degree program (excluding programs governed by licensure requirements) in order to b) trial the alternative \$500 Incentive Program for students who complete a two-year degree within three years.”

**PURPOSE**

The purpose of this Minute Order is to authorize the Chancellor to implement in Fall 2013 an incentive program for timely completion of a two-year degree. Students who enter the Alamo Colleges with no prior college credit will have 6 long semesters from entry to complete the requirements for a two-year degree (AA, AS, AAT, or AAS) in order to receive the \$500 incentive. Transfer students can earn the same incentive based on the number of hours earned toward the degree at acceptance into the Alamo Colleges. Three years is the target time so students have time to complete any college preparatory classes required. It is also the first reporting timeframe by the THECB.

Student Group	Completion Timeframe
First Time in College	6 long semesters
Transfer Students with 20-39 hours	4 long semesters
Transfer Students with 40+ hours	2 long semesters

**BACKGROUND**

In order to encourage student degree completion, in July 2012 the Board approved implementation of a special program tuition charge effective Fall 2013 to students who have greater than 125% of degree requirement (excluding programs governed by licensure requirements). Due to difficulty in automating the charge in our billing system fairly with differing degree plan requirements and impacts of students transferring in hours, an alternative proposal was put forth to instead implement a \$500 incentive program payable after degree completion. Providing an incentive for students to set a goal when they enter college, stay enrolled until their goal is completed, and focus on the courses required for a degree will help students and provide additional tuition and fees from students who persist. Research indicates that having a goal and staying continuously enrolled until the goal is attained increases the chances for degree completion. Impact of the incentive program will be tracked for the first 3-year cohort to determine whether the program continues beyond 2016.

A systematic approach to helping students succeed has been the focus for policies, processes, and programs for the last few years. Several additional initiatives will provide additional support for students. Students in the Alamo Colleges will choose a career path and declare a major in the first semester. The college preparatory program is under redesign in order to reduce the amount of preparation for college readiness required by entering students and acceleration through any requirements. The advising provided by student services staff and faculty is also in redesign. Strategic Goals II (Success/Completion) and III (Pathways to Success) are guiding the programs and services to get students to completion as quickly as possible. These initiatives should increase success within a semester and persistence from fall to spring and fall to fall which will lead to increased graduation rates. The cost of the program will be offset by the additional tuition and contact reimbursement and the success points generated. Immediate impacts for students who move from part-time to full-time include:



- Paying less tuition on a per class basis,
- Qualifying for Higher Pell Grant Financial Aid; and
- Entering the job market for higher paying jobs faster with degree

**IMPLICATIONS:**

**Financial:** Costs offset by additional tuition and state reimbursement revenues  
**Strategic Plan:** Goal II Student Support (Completion)  
**Human Resources:** N/A

**ATTACHMENTS: Presentation**

\_\_\_\_\_  
Dr. Jo-Carol Fabianke Date  
Vice Chancellor for Academic Success

Diane E. Snyder  
Digitally signed by Diane E. Snyder  
DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice  
Chancellor for Finance and Administration,  
email=dnsnyder12@alamo.edu, c=US  
Date: 2013.05.17 16:06:38 -0500  
\_\_\_\_\_  
Diane E. Snyder Date  
Vice Chancellor for Finance and Administration

\_\_\_\_\_  
Dr. Bruce H. Leslie Date  
Chancellor





**Discussion and Possible Action on Substituting a \$500 On-Time Graduation Incentive Program for the Previously Approved Special Tuition Charge to Students Exceeding 125% of Degree Program Effective Fall 2013**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on May 14, 2013 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 21, 2013.

**MINUTE ORDER**

“The Alamo Colleges Board of Trustees hereby approves the recommendation of the Chancellor to a) not implement the Fall 2013 new special tuition at 0.5 times the in-district tuition rate for in-district students exceeding 125% of degree program (excluding programs governed by licensure requirements) and b) replace with a \$500 Incentive Program for students who complete a two-year degree within three years.”

**PURPOSE**

The purpose of this Minute Order is to authorize the Chancellor to implement in Fall 2013 an incentive program for timely completion of a two-year degree. Students who enter the Alamo Colleges with no prior college credit will have 6 long semesters from entry to complete the requirements for a two-year degree (AA, AS, AAT, or AAS) in order to receive the \$500 incentive. Transfer students can earn the same incentive based on the number of hours earned toward the degree at acceptance into the Alamo Colleges. Three years is the target time so students have time to complete any college preparatory classes required. It is also the first reporting timeframe by the THECB.

Student Group	Completion Timeframe
First Time in College	6 long semesters
Transfer Students with 20-39 hours	4 long semesters
Transfer Students with 40+ hours	2 long semesters

**BACKGROUND**

In order to encourage student degree completion, in July 2012 the Board approved implementation of a special program tuition charge effective Fall 2013 to students who have greater than 125% of degree requirement (excluding programs governed by licensure requirements). Due to difficulty in automating the charge in our billing system fairly with differing degree plan requirements and impacts of students transferring in hours, an alternative proposal was put forth to instead implement a \$500 incentive program payable after degree completion. Providing an incentive for students to set a goal when they enter college, stay enrolled until their goal is completed, and focus on the courses required for a degree will help students and provide additional tuition and fees from students who persist. Research indicates that having a goal and staying continuously enrolled until the goal is attained increases the chances for degree completion.

A systematic approach to helping students succeed has been the focus for policies, processes, and programs for the last few years. Several additional initiatives will provide additional support for students. Students in the Alamo Colleges will choose a career path and declare a major in the first semester. The college preparatory program is under redesign in order to reduce the amount of preparation for college readiness required by entering students and acceleration through any requirements. The advising provided by student services staff and faculty is also in redesign. Strategic Goals II (Success/Completion) and III (Pathways to Success) are guiding the programs and services to get students to completion as quickly as possible. These initiatives should increase success within a semester and persistence from fall to spring and fall to fall which will lead to increased graduation rates. The cost of the program will be offset by the additional tuition and contact reimbursement and the success points generated.



**IMPLICATIONS:**

**Financial:** Costs offset by additional tuition and state reimbursement revenues  
**Strategic Plan:** Goal II Student Support (Completion)  
**Human Resources:** N/A

**ATTACHMENTS: Presentation**

\_\_\_\_\_  
Dr. Jo-Carol Fabianke Date  
Vice Chancellor for Academic Success

Diane E. Snyder  
Digitally signed by Diane E. Snyder  
DN: cn=Diane E. Snyder, o=Alamo Colleges,  
ou=Vice Chancellor for Finance and  
Administration, email=dsnyder12@alamo.edu,  
c=US  
Date: 2013.05.09 17:21:14 -0500  
\_\_\_\_\_  
Diane E. Snyder Date  
Vice Chancellor for Finance and Administration

\_\_\_\_\_  
Dr. Bruce H. Leslie Date  
Chancellor



**Discussion and Possible Action on Tuition and Fee Schedule for Fiscal Year 2013-2014**

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on April 9, 2013 and forwarded for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on April 16, 2013.

**MINUTE ORDER**

“The Alamo Colleges Board of Trustees hereby approves the attached tuition and fee schedule for Fiscal Year 2013-2014.”

**PURPOSE**

The purpose of this action is to formalize the tuition and fee schedule effective Fall 2013.

**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 previously approved changes:

PREVIOUSLY APPROVED	Unit	Before	After	Comment
Garage Parking Districtwide (Lot parking unchanged at \$50)	Per year	\$50	\$200	Approved by the Board of Trustees on July 24, 2012 for implementation in January 2013. In August 2012, the Board approved the delay in this increase to Fall 2013, which the two new garages at NVC and SAC will be completed. Increase used for Debt Service on the garages under construction.
Students Exceeding 125% of Degree Program  NOTE: Operational Plan Presentation scheduled for May ABF	An additional charge per credit hour	\$0	\$40	Approved by the Board of Trustees on July 24, 2012 for implementation Fall 2013. This will add tuition to students who have greater than 125% of the degree requirement, but have not graduated. Programs governed by licensure requirements are excluded.

In addition, the following updates to Special Tuition and Fees is recommended:

REVISED TUITION & FEES	Unit	Before	After	Comment
Special Program Tuition – Communication Design (SAC)	Per semester	\$0	\$60	This program meets the criteria as a high cost program and is recommended by the program director as necessary and appropriate to fund the cost of the program.
International Student Insurance Fee	Per semester for Fall and Spring	\$66	\$340	Increase was related to new requirements under the Affordable Care Act.
International Student Insurance Fee	Summer	\$22	\$38	See comment above.

**IMPLICATIONS**

- Financial:** Increases offset costs
- Strategic Plan:** Goal IV. Performance Excellence
- Human Resources:** N/A

**ATTACHMENTS: Tuition and Fee Schedule Effective Fall 2013**

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

Digitally signed by Diane E. Snyder  
DN: cn=Diane E. Snyder, o=Alamo Colleges, ou=Vice  
Chancellor for Finance and Administration,  
email=dsnyder12@alamo.edu, c=US  
Date: 2013.04.05 15:28:36 -0500

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

\_\_\_\_\_  
Dr. Bruce H. Leslie  
Chancellor

No Change

ALAMO COLLEGES  
 SCHEDULE OF TUITION AND FEES  
 Effective Fall 2013  
 FY 2013-2014

Semester Hours	Texas Residents		Non-Texas/International
	In- District Total Tuition	Out of District Total Tuition	Non - Resident Total Tuition
1	\$480	\$1,172	\$2,210
2	\$480	\$1,172	\$2,210
3	\$480	\$1,172	\$2,210
4	\$480	\$1,172	\$2,210
5	\$480	\$1,172	\$2,210
6	\$480	\$1,172	\$2,210
7	\$543	\$1,350	\$2,562
8	\$600	\$1,523	\$2,908
9	\$658	\$1,696	\$3,254
10	\$716	\$1,869	\$3,600
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17	\$1,120	\$3,081	\$6,022
18	\$1,177	\$3,254	\$6,368
19	\$1,235	\$3,427	\$6,715
20	\$1,293	\$3,600	\$7,061
21	\$1,350	\$3,773	\$7,407

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

**Tuition:**

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

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

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

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

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

\* Change Pending Approval

ALAMO COLLEGES  
SCHEDULE OF REFUNDABLE FEES AND SPECIAL PROGRAM TUITION  
FY 2013-2014

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

No Change

**ALAMO COLLEGES**  
**SCHEDULE OF CONTINUING EDUCATION TUITION AND FEES**  
**Refundable Fees**  
**FY 2013-2014**

**Continuing Education:**

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

Special fees may be charged depending on the course. All continuing education courses will fully recover direct and indirect costs  
 Continuing education classes, which have been advertised or related to existing contracts and grants may not reflect an increase until a future quarter or the expiration of the contract or grant.

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



\* Change Previously Approved

**ALAMO COLLEGES  
SCHEDULE OF FEES  
Non-Refundable Fees  
FY 2013-2014**

Examination Fees :			
Advanced Standing Examination Fee	per credit hour	\$	58.00
G.E.D.		\$	110.00
Re-Exam Fee (if failed)		\$	20.00
THEA Alternative (Accuplacer & ASSET)		\$	29.00
Accuplacer Re-Test		\$	10.00
CLEP		\$	15.00
Correspondence Exam		\$	20.00
Returned Check/ACH Return Fee		\$	35.00
Library Fines :			
Books	per day/per book (10 days max)	\$	0.10
Reserved Books	per day/per item (10 days max)	\$	0.50
College Prep Fee	per credit hour	\$	3.00
Installment Payment Plan			
Administrative Set up Fee, per semester		\$	25.00
Late Fee, per each late payment		\$	10.00
Study Abroad Administrative Fee		\$	200.00
Foreign Student Application Fee		\$	100.00
Diploma (Duplicate)		\$	25.00
Transcripts			
Mailed		\$	10.00
Electronic		\$	5.00
Express		\$10.00 &	\$35.00
Transfer/Transient		\$	100.00
ID Card Duplicate/replacement		\$	10.00
Parking Permit (may be prorated)			\$50.00
District Wide Parking Garages			\$200.00 *
Replacement			\$10.00
Parking Fines			
If paid within 10 days			\$16.00
If not paid within 10 days			\$21.00
If not paid within 20 days			\$27.00
Planetarium Admission			Varies

Workshop Fees:

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

\* Change Pending Approval  
 \*\* Previously Approved

**ALAMO COLLEGES  
 SCHEDULE OF SPECIAL PROGRAMS AND TUITION  
 FALL 2013**

	College	Program	Program Tuition Per Semester
	SAC	Communication Design	\$60 *
	PAC	Aviation Technology - Pilot	\$295 to \$11,771
	SAC	Fire Science	\$600
	SAC	Dental Assistant	\$580
	SAC & SPC	Nursing	\$700
	SPC	Automotive Technology	\$200
	PAC	Veterinary Technology	\$300
	SPC	Bio-medical Equipment Technology	\$110
	SPC	Computer Maintenance Technology	\$100
	SPC	Aircraft Technology	\$250 to \$1,000
	SPC	Diesel Technology	\$325 to \$600
	SPC	Air Conditioning	\$250
	SPC	Plumbing	\$125
	SPC	Construction Technology	\$150
	SPC	Electrical	\$250
	SPC	Welding	\$100 to \$300
	SPC	Automotive Collision	\$200
	SPC	Manufacturing Engineering Technology	\$200
	SPC	Health Information Technology	\$500
	SPC	Histology	\$700
	SPC	Medical Laboratory Technician	\$700
	SPC	Occupational Therapy Assistant	\$700
	SPC	Physical Therapist Assistant	\$700
	SPC	Radiography	\$700
	SPC	Respiratory Care	\$700
	SPC	Surgical Technology	\$700
	SPC	Sonography	\$700
	SPC	Invasive Cardio Vascular	\$700
	SPC	Culinary Arts / Baking and Pastry	\$200
	All	Music - Two-semester credit hour Private Music Lesson	\$150
	All	Music - One-semester credit hour Private Music Lesson	\$95
	All	Students Exceeding 125% of Degree Program	\$40 per hour **



## 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.

**Campus Access Fee** – The access fee is \$25 for each term a student is enrolled in at least one credit class, and it is included in the tuition and fee charges. The maximum fee paid will not exceed \$50 per year.

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

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

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

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

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

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

**CIP** – Capital Improvement Projects.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Ethnicity** – Ethnic origin of students, faculty or staff.

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

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

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

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

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

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

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

**FTE** – Full time equivalent.

**FTSE** – Full time student equivalent.

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

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

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

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

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

**Headcount** – Number of students in a group by classification.

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

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

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

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

**Levy** – To impose taxes, assessments or service charges.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Student Success (Outcomes-Based) Funding** – 10% of formula funding is allocated based on each community college's points earned from a three-year average of student completion of certain, defined metrics.

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

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

**THEA** – Texas Higher Education Assessment.

**THECB** – The Texas Higher Education Coordinating Board.

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

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

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

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

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

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

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

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

## Campus Locations

**Northeast Lakeview College**

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

**Northwest Vista College**

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

**Palo Alto College**

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

**San Antonio College**

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

**Southwest Campus**

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

**St. Philip's College**

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

**District Office - Houston Street**

811 W. Houston St.  
 San Antonio, TX 78207

**District Office - Sheridan**

201 W. Sheridan  
 San Antonio, TX 78204



ALAMO  
COLLEGES

FY2013-2014 Annual Budget  
Published and distributed by the Finance and Fiscal Services Department  
811 W. Houston Street, San Antonio, Texas 78207-3033  
<http://www.alamo.edu>  
(210)485-0301