



**ANGELINA  
COLLEGE**

**OPERATING BUDGET**

For the Fiscal Year Ending  
August 31, 2015

Prepared by  
Business Services Department



# Angelina College

P.O. Box 1768, Lufkin, Texas 75902-1768 • 936/639-1301 • Fax 936/639/4299 • [www.angelina.edu](http://www.angelina.edu)

To the Board of Trustees:

The following annual budget for Angelina College for the fiscal year ending August 31, 2015 is hereby submitted for approval. The detailed written budget is presented in four distinct sections.

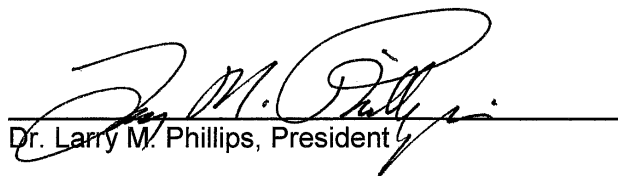
The first section covers the primary functions of the College and is referred to as the budget for Educational and General Purposes. This section provides details regarding estimated income and expenditures for these types of expenditures.

The second section summarizes and displays in detail the Auxiliary Enterprises. These activities are not a direct part of the educational program but they meet needs of the students and staff in various areas and generally are self-supporting.

The third section displays information and statistical data pertaining to bonded indebtedness. Projections of balances and anticipated revenues are shown.

The final section includes the Tax Rate Resolution which will be adopted in September once the final tax rolls are certified.

The Educational and General Budget totals \$21,062,337 for 2014 - 2015.

  
Dr. Larry M. Phillips, President

ANGELINA COLLEGE  
PRINCIPAL OFFICIALS

BOARD OF TRUSTEES

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		<u>TITLE</u>	<u>TERM EXPIRES</u>
Tim Stacy	Lufkin, Texas	President	2016
Robert L. Poland, Jr.	Lufkin, Texas	Vice-President	2018
Dr. Billy G. Kistler, M.D.	Lufkin, Texas	Secretary	2016
Joe Deason	Lufkin, Texas	Member	2020
Trey Henderson	Lufkin, Texas	Member	2020
H. J. Shands, III	Lufkin, Texas	Member	2020
Ellen Clarke Temple	Lufkin, Texas	Member	2018

PRINCIPAL ADMINISTRATIVE OFFICERS

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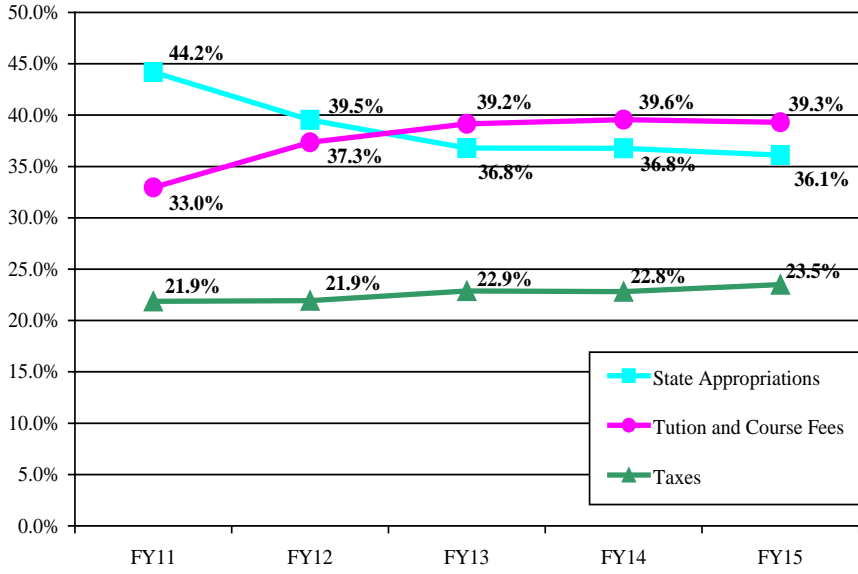
Dr. Larry M. Phillips	President
Dr. Patricia M. McKenzie	Vice President and Dean of Instruction and Admissions
Joseph E. Madden	Vice President of Business Services
Dr. Frederick W. Kanke, Jr.	Vice President of Community Services

ANGELINA COLLEGE  
BUDGET COMPARISON  
BY MAJOR REVENUE AND EXPENDITURE CLASSIFICATION  
FOR EDUCATIONAL AND GENERAL PURPOSES

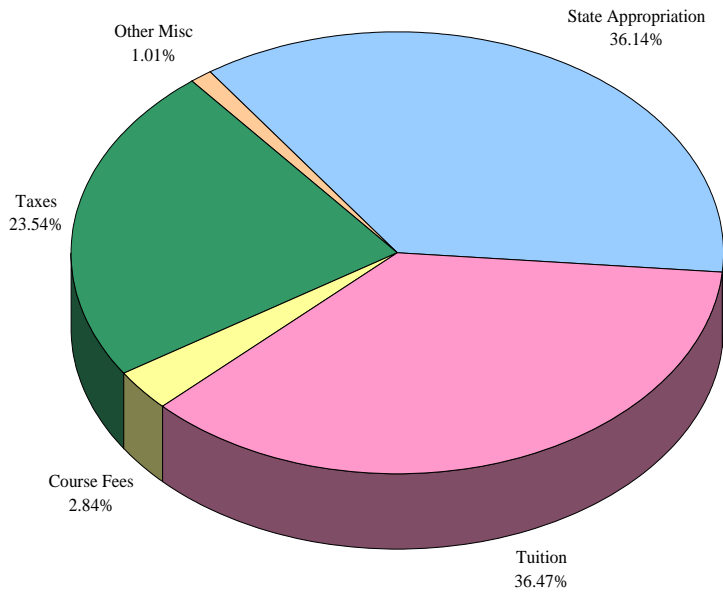
CLASSIFICATION	2013-2014		2014-2015	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Coordinating Board	\$7,610,997	36.77%	\$7,610,997	36.14%
Total State Funds	7,610,997	36.77%	7,610,997	36.14%
Tuition (including TPEG and waivers offset)	7,615,000	36.79%	7,681,400	36.47%
Lab and Course Related Fees	570,200	2.76%	599,300	2.84%
Local Tax Collections	4,720,870	22.81%	4,957,140	23.54%
Other Fees and Local Income	179,800	0.87%	213,500	1.01%
Total Local Funds	13,085,870	63.23%	13,451,340	63.86%
Total Estimated Revenue	<u>\$20,696,867</u>	<u>100.00%</u>	<u>\$21,062,337</u>	<u>100.00%</u>
<b>Expenditure</b>				
Resident Instruction (Academic)				
Faculty Salaries	\$5,061,013	24.45%	\$5,141,768	24.41%
Operating Expenses	288,945	1.40%	281,466	1.34%
Instructional Administration	1,365,474	6.60%	1,367,177	6.49%
Total Resident Instruction (Academic)	6,715,432	32.45%	6,790,411	32.24%
Resident Instruction (Technical-Vocational)				
Faculty Salaries	3,983,187	19.25%	4,189,202	19.89%
Operating Expenses	404,080	1.95%	403,588	1.91%
Instructional Administration	541,254	2.62%	555,869	2.64%
Total Resident Instruction (Technical-Vocational)	4,928,521	23.82%	5,148,659	24.44%
Total Resident Instruction	11,643,952	56.27%	11,939,070	56.68%
Extension and Public Service	29,000	0.14%	25,030	0.12%
Library	330,051	1.59%	338,402	1.61%
Physical Plant Operation & Maintenance	2,703,727	13.06%	2,638,564	12.53%
General Administration	1,801,317	8.70%	1,791,758	8.51%
Student Services	1,102,963	5.33%	1,139,677	5.41%
General Institutional Expenses	943,857	4.56%	934,296	4.43%
Staff Benefits (net)	2,142,000	10.35%	2,255,540	10.71%
Total Estimated Expenditures	<u>\$20,696,867</u>	<u>100.00%</u>	<u>\$21,062,337</u>	<u>100.00%</u>

ANGELINA COLLEGE  
 BUDGET COMPARISON  
 BY MAJOR REVENUE COMPARISON BY YEAR  
 FOR EDUCATIONAL AND GENERAL PURPOSES

PERCENT OF TOTAL BUDGET (MAJOR REVENUE SOURCE)

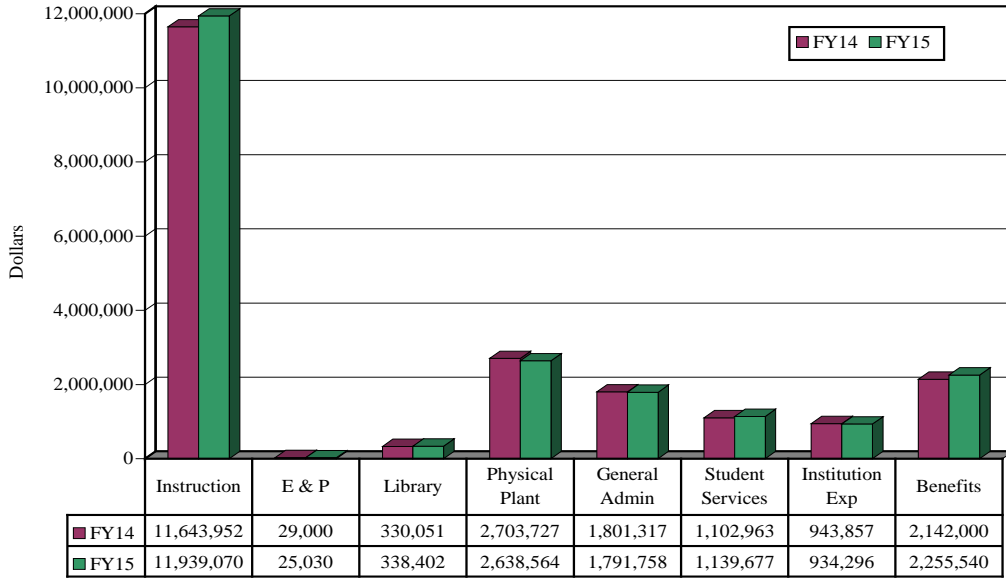


REVENUE BY MAJOR CATEGORY - FY15

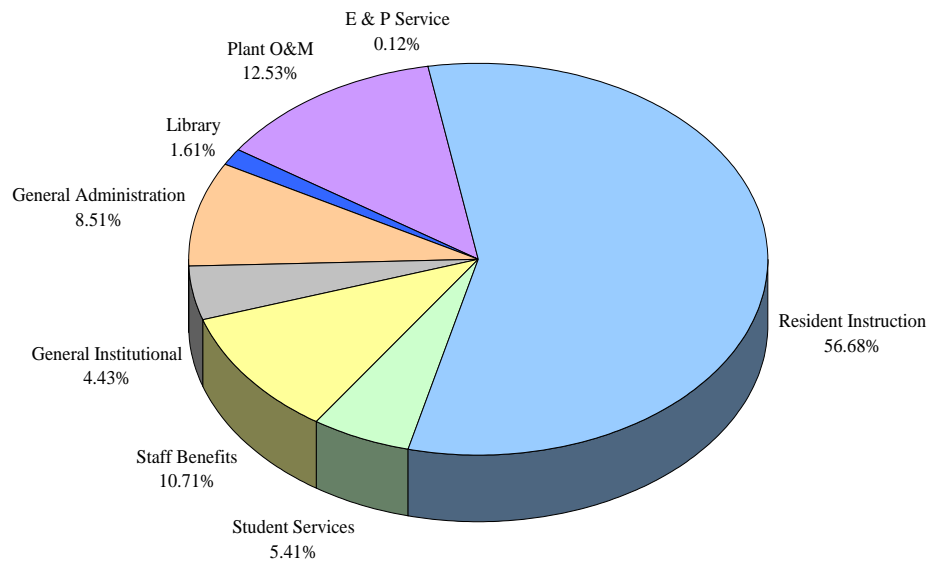


ANGELINA COLLEGE  
BUDGET COMPARISON  
BY MAJOR EXPENDITURE COMPARISON BY YEAR  
FOR EDUCATIONAL AND GENERAL PURPOSES

FUNCTIONAL CATEGORY EXPENSE COMPARISON - FY14 vs FY15



EXPENSES BY MAJOR CATEGORY - FY15



ANGELINA COLLEGE

EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

Educational & General	
State Funds	
Coordinating Board (Schedule A-1)	<u>\$7,610,997</u>
Total State Funds	<u>7,610,997</u>
Local Funds	
Tuition (Schedule A-2)	7,681,400
Laboratory Fees (Schedule A-3)	554,900
Miscellaneous Fees (Schedule A-4)	44,400
Tax Collections (Schedule A-5)	4,957,140
Transfers and Indirect Cost Recoveries (Schedule A-6)	60,000
Interest Earned on Investments	2,500
Testing Fees, Sales and Services - Educational Activities, and Other	<u>151,000</u>
Total Local Funds	<u>13,451,340</u>
Total Estimated Revenues Educational & General Fund	<u><u>\$21,062,337</u></u>

*See Exhibits A-1 through A-6 for details*

ANGELINA COLLEGE

EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-1  
State Appropriations

State Legislative Appropriations	
Contact Hours Funding	\$6,482,955
Core Operations	500,000
Success Points	628,042
	<hr/>
Total Appropriations	<u>\$7,610,997</u>

SCHEDULE A-2  
Tuition

Estimated Tuition	
Fall Semester	\$3,771,200
Spring Semester	3,265,600
Summer Terms	856,700
Estimated Tuition - Credit Courses	<hr/> 7,893,500
Estimated Tuition - Non-Credit Courses:	
Reimbursable Courses	\$599,000
Non-Reimbursable Courses	36,000
Estimated Tuition - Non-Credit Courses:	<hr/> 635,000
Total Estimated Tuition	<hr/> 8,528,500
Less Estimated TPEG/Transfers:	
TPEG set aside	(\$490,000)
Tuition Scholarships and Waivers	(357,100)
Total Estimated Transfers	<hr/> (847,100)
Net Estimated Tuition	<u>\$7,681,400</u>

SUMMARY NET WITH TPEG/TRANSFERS:

Tuition (Credit Courses)	\$7,138,500
Tuition - Adult Education (Non-Credit but Reimbursable)	520,715
Tuition - Adult Education (Non-Credit but not Reimbursable)	22,185
	<hr/>
Total Net Estimated Tuition	<u>\$7,681,400</u>



ANGELINA COLLEGE  
EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-3  
Laboratory Fees

Fall Semester	\$250,000
Spring Semester	221,000
Summer Terms	83,900
	\$554,900
Total Laboratory Fees	\$554,900

SCHEDULE A-4  
Miscellaneous Fees

Schedule Change Fees, Late Registration Fees, Student Liability Insurance and Other	\$44,400
	\$599,300
Total Lab and Miscellaneous Fees	

SCHEDULE A-5  
Tax Collections  
Maintenance & Operations

Certified Total Market Value	\$5,504,254,511
Less: Rolling Stock, Productivity Loss, Intangibles, & Exemptions	(1,515,323,764)
Total Taxable Value for Angelina College	3,988,930,747
Angelina College Tax Rate per \$100 Valuation	0.126100
Tax Due Angelina College	5,030,042
Projected Collection (97%)	97%
Net Anticipated Current Tax Collections	4,879,140
Delinquent Tax Collections	37,000
Penalty and Interest on Delinquent Tax Collections	41,000
	\$4,957,140
Total Estimated Tax Collections	

SCHEDULE A-6  
Transfers and Indirect Cost Recoveries

Indirect Cost Recoveries	\$60,000
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ANGELINA COLLEGE

EXHIBIT B  
SUMMARY OF ESTIMATED EXPENDITURES  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

EDUCATIONAL AND GENERAL FUND

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY15</u>
For Educational and General Purposes						
Resident Instruction - Academic						
Lufkin Campus	\$4,420,673	\$45,194	\$42,010	\$22,399	\$127,333	\$4,657,609
Teaching Centers	721,095	27,430	2,130	0	14,970	765,625
Instructional Administration	1,069,658	18,380	2,300	1,350	275,489	1,367,177
Total Resident Instruction - Academic	<u>6,211,426</u>	<u>91,004</u>	<u>46,440</u>	<u>23,749</u>	<u>417,792</u>	<u>6,790,411</u>
Resident Instruction - Technical-Vocational						
Lufkin Campus	3,483,333	46,121	67,345	5,100	129,635	3,731,534
Teaching Centers	64,809	5,915	13,775	0	3,180	87,679
Adult Education	641,060	23,910	39,300	2,600	66,707	773,577
Instructional Administration	493,229	5,940	0	0	56,700	555,869
Total Resident Instruction - Technical-Vocational	<u>4,682,431</u>	<u>81,886</u>	<u>120,420</u>	<u>7,700</u>	<u>256,222</u>	<u>5,148,659</u>
Total Resident Instruction	10,893,857	172,890	166,860	31,449	674,014	11,939,070
Extension & Public Service	18,000	1,530	850	0	4,650	25,030
Library	243,288	2,420	0	23,100	69,594	338,402
Physical Plant Operation & Maintenance	998,349	4,010	0	124,500	1,511,705	2,638,564
General Administration	1,074,202	22,835	0	1,500	693,221	1,791,758
Student Services	983,287	20,400	100	0	135,890	1,139,677
General Institutional Expenses	39,556	11,900	0	125,000	757,840	934,296
Staff Benefits	0	0	0	0	2,255,540	2,255,540
Total for Educational & General Funds	<u>\$14,250,539</u>	<u>\$235,985</u>	<u>\$167,810</u>	<u>\$305,549</u>	<u>\$6,102,454</u>	<u>\$21,062,337</u>

ANGELINA COLLEGE

SCHEDULE B-1  
ACADEMIC RESIDENT INSTRUCTION EXPENSES

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY15</u>
LUFKIN CAMPUS:						
<u>Business Academic:</u>						
Accounting, Business Law, Communications	\$61,231	\$1,239	\$485	\$0	\$2,025	\$64,980
<u>Fine and Applied Arts:</u>						
Art, Graphic Arts, Theater, Music, Voice, Piano, Band, Dance Choir	463,620	11,560	8,325	13,935	47,999	545,439
<u>Foreign Languages:</u>						
Spanish	56,344	525	100	0	1,250	58,219
<u>Communications:</u>						
Journalism	110,832	3,830	1,050	0	2,739	118,451
<u>Letters:</u>						
English, Speech, Reading	1,042,528	8,370	2,350	0	18,725	1,071,973
<u>Social Sciences:</u>						
Government, History, Geography, Economics, Sociology, Education	597,936	4,010	1,475	0	8,390	611,811
<u>Education:</u>						
Kinesiology	280,608	1,890	3,000	6,000	8,520	300,018
<u>Psychology:</u>						
Psychology, Student Development	364,092	2,420	950	0	4,750	372,212
<u>Biological Sciences:</u>						
Biology	453,584	3,580	19,500	0	16,530	493,194

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY15</u>
<u>Computer-Information Science:</u>						
Computer-Information Science	82,239	600	1,000	0	900	84,739
<u>Engineering:</u>						
Engineering, Engineering Graphics	34,285	270	125	0	180	34,860
<u>Physical Sciences:</u>						
Chemistry, Physics, Geology	126,687	1,650	1,850	2,464	3,100	135,751
<u>Mathematics:</u>						
Mathematics	746,687	5,250	1,800	0	12,225	765,962
Total Resident Instruction - Lufkin	<u>4,420,673</u>	<u>45,194</u>	<u>42,010</u>	<u>22,399</u>	<u>127,333</u>	<u>4,657,609</u>
TEACHING CENTERS:						
Business Academic	511	0	0	0	15	526
English, Speech, Reading	251,740	7,300	80	0	2,375	261,495
Government, History, Sociology, Economics, Spanish, Geography	178,880	10,460	100	0	4,350	193,790
Psychology, Education, Physical Education, Student Development	52,824	1,370	0	0	2,800	56,994
Biology, Chemistry, Physics	57,652	4,000	1,800	0	2,815	66,267
Mathematics	133,480	1,150	150	0	2,025	136,805
Fine & Applied Arts	46,008	3,150	0	0	590	49,748
Total Teaching Centers	<u>721,095</u>	<u>27,430</u>	<u>2,130</u>	<u>0</u>	<u>14,970</u>	<u>765,625</u>
INSTRUCTIONAL ADMINISTRATION:						
Fine Arts	61,763	760	0	0	8,750	71,273
Liberal Arts	73,533	630	0	0	1,585	75,748
Science	54,840	1,150	0	150	1,175	57,315
Extended Programs/Teaching Centers	761,190	11,390	2,300	1,200	260,179	1,036,259
General Instructional Admin	118,332	4,450	0	0	3,800	126,582
Total Instructional Administration	<u>1,069,658</u>	<u>18,380</u>	<u>2,300</u>	<u>1,350</u>	<u>275,489</u>	<u>1,367,177</u>
Total Academic Resident Instruction	<u>\$6,211,426</u>	<u>\$91,004</u>	<u>\$46,440</u>	<u>\$23,749</u>	<u>\$417,792</u>	<u>\$6,790,411</u>

ANGELINA COLLEGE

SCHEDULE B-2  
 TECHNICAL-VOCATIONAL AND HEALTH CAREERS RESIDENT INSTRUCTION EXPENSES

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY15
<b>LUFKIN CAMPUS:</b>						
<u>Business-Technical-Vocational</u>						
Office Technology-Rec Mgmt, Bus Machines, Keyboarding, Off Proc Management, SIFE, Human Relations	\$65,968	\$525	\$715	\$0	\$525	\$67,733
Accounting, Business Math	53,796	60	215	0	975	55,046
Real Estate	83,201	441	380	0	1,050	85,072
Word Processing	17,608	0	35	0	390	18,033
Business Data Processing	5,964	0	1,000	0	200	7,164
<b>Total</b>	<b>253,469</b>	<b>950</b>	<b>2,400</b>	<b>0</b>	<b>1,320</b>	<b>258,139</b>
	<u>480,006</u>	<u>1,976</u>	<u>4,745</u>	<u>0</u>	<u>4,460</u>	<u>491,187</u>
<u>Industrial Education</u>						
Automotive Technology	43,548	1,275	2,800	0	1,975	49,598
Machine Tool Technology	38,682	550	4,500	3,200	3,230	50,162
Diesel Technology	53,956	400	4,700	0	1,535	60,591
Welding	95,736	1,030	30,500	0	3,750	131,016
<b>Total</b>	<b>231,922</b>	<b>3,255</b>	<b>42,500</b>	<b>3,200</b>	<b>10,490</b>	<b>291,367</b>
	<u>231,922</u>	<u>3,255</u>	<u>42,500</u>	<u>3,200</u>	<u>10,490</u>	<u>291,367</u>
<u>Law Enforcement and Environmental</u>						
Criminal Justice, Paralegal	128,756	900	450	0	1,885	131,991
	<u>128,756</u>	<u>900</u>	<u>450</u>	<u>0</u>	<u>1,885</u>	<u>131,991</u>
<u>Health Occupations</u>						
A.D. & LVN Nursing	1,236,117	16,290	3,400	700	69,655	1,326,162
Emergency Medical Services	133,384	3,220	1,600	300	3,450	141,954
Human Services, Human Services Coop., HC Intro	136,860	530	250	0	1,900	139,540
Radiologic Technology	326,888	7,150	1,200	0	8,625	343,863
Respiratory Therapy Technology	168,307	2,630	1,550	0	2,050	174,537
Pharmacy Tech., Diagnostic Medical Sonography, Surgical Tech.	234,118	5,410	3,850	900	4,285	248,563
Child & Family Development, Buckner	81,574	2,830	2,500	0	18,950	105,854
<b>Total</b>	<b>2,317,248</b>	<b>38,060</b>	<b>14,350</b>	<b>1,900</b>	<b>108,915</b>	<b>2,480,473</b>
	<u>2,317,248</u>	<u>38,060</u>	<u>14,350</u>	<u>1,900</u>	<u>108,915</u>	<u>2,480,473</u>
<u>Technical Drafting</u>						
Drafting & Design	57,069	400	1,600	0	485	59,554
	<u>57,069</u>	<u>400</u>	<u>1,600</u>	<u>0</u>	<u>485</u>	<u>59,554</u>

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY15
<u>Electronics</u>						
Electro-Mechanical Technology	130,008	1,050	2,000	0	2,600	135,658
Electronics	93,306	450	1,700	0	700	96,156
Total	223,314	1,500	3,700	0	3,300	231,814
<u>Related Instruction</u>						
Related-Technical Computations, English-Voc-Tech	45,018	30	0	0	100	45,148
Total Resident Instructions - Lufkin	3,483,333	46,121	67,345	5,100	129,635	3,731,534
TEACHING CENTERS:						
Child & Family, Criminal Justice, Human Services, Paralegal	15,336	0	0	0	0	15,336
Acctg, Mgmt, Bus Data Processing, Word Processing, Bus Math	14,825	420	175	0	380	15,800
Drafting & Design, Electro-Mechanical, Tech Computations	15,336	1,845	0	0	0	17,181
Welding	19,312	3,650	13,600	0	2,800	39,362
Total Teaching Centers	64,809	5,915	13,775	0	3,180	87,679
ADULT EDUCATION (Non-Credit but Reimbursable):						
Lufkin and Teaching Centers	56,000	5,000	6,600	0	27,100	94,700
Law, Fire, and Health Related	585,060	18,910	32,700	2,600	39,607	678,877
Total Adult Education	641,060	23,910	39,300	2,600	66,707	773,577
Total Technical-Vocational/Health Careers	4,189,202	75,946	120,420	7,700	199,522	4,592,790
INSTRUCTIONAL ADMINISTRATION:						
Technical-Vocational	116,737	2,420	0	0	3,050	122,207
Health Careers	94,467	1,000	0	0	5,750	101,217
Community Services, Extended Programs & Teaching Ctrs	221,684	1,680	0	0	44,700	268,064
Business-Vocational	60,341	840	0	0	3,200	64,381
Total Instructional Administration	493,229	5,940	0	0	56,700	555,869
Total Technical-Vocational/Health Careers Resident Instruction	\$4,682,431	\$81,886	\$120,420	\$7,700	\$256,222	\$5,148,659
Total Resident Instruction	\$10,893,857	\$172,890	\$166,860	\$31,449	\$674,014	\$11,939,070

ANGELINA COLLEGE

SCHEDULE B-3  
 EXTENSION AND PUBLIC SERVICE  
 (Non-Credit NOT Reimbursable)

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY15</u>
Lufkin	\$15,000	\$1,210	\$700	\$0	\$4,500	\$21,410
Teaching Centers	3,000	320	150	0	150	3,620
Total Extension and Public Service	<u>\$18,000</u>	<u>\$1,530</u>	<u>\$850</u>	<u>\$0</u>	<u>\$4,650</u>	<u>\$25,030</u>

ANGELINA COLLEGE

SCHEDULE B-4  
EXPENSES OTHER THAN RESIDENT INSTRUCTION

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY15
<u>Library</u>						
Library	\$243,288	\$2,420	\$0	\$23,100	\$69,594	\$338,402
<u>Physical Plant Operations &amp; Maintenance</u>						
Administration	218,608	1,050	0	0	4,750	224,408
Campus Security	117,401	0	0	0	4,200	121,601
Building Maintenance	168,779	1,760	0	113,000	236,805	520,344
Custodial Services	316,142	0	0	4,000	199,450	519,592
Grounds Maintenance	159,249	0	0	7,500	82,000	248,749
Mail Services	18,170	1,200	0	0	7,500	26,870
Utilities	0	0	0	0	977,000	977,000
Total Physical Plant	998,349	4,010	0	124,500	1,511,705	2,638,564
<u>General Administration</u>						
Board of Trustees	0	0	0	0	2,100	2,100
President's Office	214,059	6,300	0	0	2,100	222,459
Human Resources, Marketing, and Communications	185,402	6,555	0	0	62,425	254,382
Business Office	476,072	6,300	0	0	219,146	701,518
Management Information Systems	198,669	3,680	0	1,500	407,450	611,299
Total General Administration	1,074,202	22,835	0	1,500	693,221	1,791,758
<u>Student Services</u>						
Enrollment Services, Orientation and Records & Reports	292,843	6,320	0	0	73,430	372,593
Financial Aid	234,732	6,930	0	0	13,200	254,862
Other Student Services	455,712	7,150	100	0	49,260	512,222
Total Student Services	983,287	20,400	100	0	135,890	1,139,677



	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY15</u>
<u>General Institutional Expenses</u>						
Accreditation, Memberships, Official Functions	39,556	10,850	0	0	75,100	125,506
Institutional Research	0	1,050	0	0	5,300	6,350
Legal and Auditing Fees	0	0	0	0	55,000	55,000
Property, Liability Insurance, Etc.	0	0	0	0	100,500	100,500
Telephone, Advertising, Other	0	0	0	0	66,800	66,800
Trustees Election Expense	0	0	0	0	0	0
Property Tax Assessing/Collecting	0	0	0	0	140,000	140,000
Reserve for Contingencies	0	0	0	125,000	315,140	440,140
Total General Institutional Expenses	<u>39,556</u>	<u>11,900</u>	<u>0</u>	<u>125,000</u>	<u>757,840</u>	<u>934,296</u>
<u>Staff Benefits</u>						
Group Insurance Premium	0	0	0	0	1,513,463	1,513,463
Medicare Taxes	0	0	0	0	184,286	184,286
Workmen's Compensation Insurance	0	0	0	0	29,824	29,824
Unemployment Compensation Insurance	0	0	0	0	15,135	15,135
Optional Retirement Plan Contributions	0	0	0	0	512,832	512,832
Total Staff Benefits *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,255,540</u>	<u>2,255,540</u>
Total Expenses Other Than Resident Instruction	<u>\$3,338,682</u>	<u>\$61,565</u>	<u>\$100</u>	<u>\$274,100</u>	<u>\$5,423,790</u>	<u>\$9,098,237</u>
Total Estimated Expenditures - Educational & General Fund	<u>\$14,250,539</u>	<u>\$235,985</u>	<u>\$167,810</u>	<u>\$305,549</u>	<u>\$6,102,454</u>	<u>\$21,062,337</u>

\* Net with funds allocated to auxiliaries

ANGELINA COLLEGE

EXHIBIT B  
SUMMARY OF BUDGETED EXPENDITURES  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

EDUCATIONAL AND GENERAL FUND

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY14</u>
For Educational and General Purposes						
Resident Instruction - Academic						
Lufkin Campus	\$4,321,192	\$43,180	\$41,703	\$15,100	\$141,812	\$4,562,986
Teaching Centers	739,821	25,450	2,205	0	19,495	786,971
Instructional Administration	1,018,040	17,120	2,250	1,350	326,714	1,365,474
Total Resident Instruction - Academic	<u>6,079,053</u>	<u>85,750</u>	<u>46,158</u>	<u>16,450</u>	<u>488,021</u>	<u>6,715,432</u>
Resident Instruction - Technical-Vocational						
Lufkin Campus	3,305,437	43,150	61,573	5,000	145,350	3,560,510
Teaching Centers	87,246	5,000	7,750	0	3,800	103,796
Adult Education	590,504	21,850	36,300	3,900	70,407	722,961
Instructional Administration	477,554	4,750	0	0	58,950	541,254
Total Resident Instruction - Technical-Vocational	<u>4,460,741</u>	<u>74,750</u>	<u>105,623</u>	<u>8,900</u>	<u>278,507</u>	<u>4,928,521</u>
Total Resident Instruction	10,539,794	160,500	151,780	25,350	766,528	11,643,952
Extension & Public Service	21,000	2,300	1,300	0	4,400	29,000
Library	236,206	1,530	0	23,900	68,415	330,051
Physical Plant Operation & Maintenance	1,018,253	3,600	0	127,800	1,554,074	2,703,727
General Administration	1,029,297	20,225	0	2,000	749,795	1,801,317
Student Services	960,838	19,880	75	0	122,170	1,102,963
General Institutional Expenses	31,548	12,000	0	125,000	775,309	943,857
Staff Benefits	0	0	0	0	2,142,000	2,142,000
Total for Educational & General Funds	<u>\$13,836,936</u>	<u>\$220,035</u>	<u>\$153,155</u>	<u>\$304,050</u>	<u>\$6,182,691</u>	<u>\$20,696,867</u>

ANGELINA COLLEGE

SCHEDULE B-1  
ACADEMIC RESIDENT INSTRUCTION EXPENSES

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY14</u>
LUFKIN CAMPUS:						
<u>Business Academic:</u>						
Accounting, Business Law, Communications	\$56,736	\$1,075	\$553	\$0	\$1,920	\$60,283
<u>Fine and Applied Arts:</u>						
Art, Graphic Arts, Theater, Music, Voice, Piano, Band, Dance Choir	456,935	11,225	8,125	4,900	47,317	528,502
<u>Foreign Languages:</u>						
Spanish	69,376	450	100	0	1,400	71,326
<u>Communications:</u>						
Journalism	111,604	3,895	1,000	0	2,400	118,899
<u>Letters:</u>						
English, Speech, Reading	1,047,204	7,860	1,850	0	21,820	1,078,734
<u>Social Sciences:</u>						
Government, History, Geography, Economics, Sociology, Education	589,536	3,825	1,475	0	9,665	604,501
<u>Education:</u>						
Kinesiology	263,273	2,100	3,000	8,000	8,620	284,993
<u>Psychology:</u>						
Psychology, Student Development	357,976	1,800	950	0	7,975	368,701
<u>Biological Sciences:</u>						
Biology	390,008	3,575	19,500	0	22,470	435,553

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY14</u>
<u>Computer-Information Science:</u>						
Computer-Information Science	81,696	550	1,300	0	1,175	84,721
<u>Engineering:</u>						
Engineering, Engineering Graphics	33,289	250	150	0	300	33,989
<u>Physical Sciences:</u>						
Chemistry, Physics, Geology	127,726	1,575	1,900	2,200	3,625	137,026
<u>Mathematics:</u>						
Mathematics	735,833	5,000	1,800	0	13,125	755,758
Total Resident Instruction - Lufkin	<u>4,321,192</u>	<u>43,180</u>	<u>41,703</u>	<u>15,100</u>	<u>141,812</u>	<u>4,562,986</u>
TEACHING CENTERS:						
Business Academic	511	0	0	0	15	526
English, Speech, Reading	252,192	6,700	80	0	3,575	262,547
Government, History, Sociology, Economics, Spanish, Geography	189,712	13,100	125	0	4,680	207,617
Psychology, Education, Physical Education, Student Development	61,344	1,500	50	0	4,100	66,994
Biology, Chemistry, Physics	54,528	50	1,800	0	2,750	59,128
Mathematics	126,664	1,100	150	0	3,625	131,539
Fine & Applied Arts	54,870	3,000	0	0	750	58,620
Total Teaching Centers	<u>739,821</u>	<u>25,450</u>	<u>2,205</u>	<u>0</u>	<u>19,495</u>	<u>786,971</u>
INSTRUCTIONAL ADMINISTRATION:						
Fine Arts	63,755	720	0	0	9,425	73,900
Liberal Arts	65,546	600	0	0	2,085	68,231
Science	49,606	1,100	0	150	1,800	52,656
Extended Programs/Teaching Centers	724,257	11,150	2,250	1,200	309,679	1,048,536
General Instructional Admin	114,876	3,550	0	0	3,725	122,151
Total Instructional Administration	<u>1,018,040</u>	<u>17,120</u>	<u>2,250</u>	<u>1,350</u>	<u>326,714</u>	<u>1,365,474</u>
Total Academic Resident Instruction	<u>\$6,079,053</u>	<u>\$85,750</u>	<u>\$46,158</u>	<u>\$16,450</u>	<u>\$488,021</u>	<u>\$6,715,432</u>

ANGELINA COLLEGE

SCHEDULE B-2  
 TECHNICAL-VOCATIONAL AND HEALTH CAREERS RESIDENT INSTRUCTION EXPENSES

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY14
<b>LUFKIN CAMPUS:</b>						
<u>Business-Technical-Vocational</u>						
Office Technology-Rec Mgmt, Bus Machines, Keyboarding, Off Proc Management, SIFE, Human Relations	\$67,508	\$500	\$840	\$0	\$675	\$69,523
Accounting, Business Math	52,572	75	215	0	925	53,787
Real Estate	81,160	175	568	0	1,275	83,178
Word Processing	15,336	0	25	0	325	15,686
Business Data Processing	9,373	0	1,000	0	225	10,598
<b>Total</b>	<b>249,585</b>	<b>900</b>	<b>2,400</b>	<b>0</b>	<b>1,650</b>	<b>254,535</b>
	<u>475,534</u>	<u>1,650</u>	<u>5,048</u>	<u>0</u>	<u>5,075</u>	<u>487,307</u>
<u>Industrial Education</u>						
Automotive Technology	47,736	1,150	2,800	0	1,975	53,661
Machine Tool Technology	39,654	125	4,000	3,200	3,360	50,339
Diesel Technology	52,552	375	4,700	800	1,735	60,162
Welding	88,616	975	26,000	0	2,550	118,141
<b>Total</b>	<b>228,558</b>	<b>2,625</b>	<b>37,500</b>	<b>4,000</b>	<b>9,620</b>	<b>282,303</b>
	<u>228,558</u>	<u>2,625</u>	<u>37,500</u>	<u>4,000</u>	<u>9,620</u>	<u>282,303</u>
<u>Law Enforcement and Environmental</u>						
Criminal Justice, Paralegal	120,464	850	450	0	1,690	123,454
	<u>120,464</u>	<u>850</u>	<u>450</u>	<u>0</u>	<u>1,690</u>	<u>123,454</u>
<u>Health Occupations</u>						
A.D. & LVN Nursing	1,141,692	15,500	3,500	700	76,205	1,237,597
Emergency Medical Services	132,120	2,900	1,600	300	3,065	139,985
Human Services, Human Services Coop., HC Intro	130,464	450	225	0	2,050	133,189
Radiologic Technology	320,716	7,400	1,200	0	10,975	340,291
Respiratory Therapy Technology	181,764	2,400	1,500	0	2,850	188,514
Pharmacy Tech., Diagnostic Medical Sonography, Surgical Tech.	224,718	5,050	3,850	0	5,275	238,893
Child & Family Development, Buckner	80,284	2,500	2,300	0	25,150	110,234
<b>Total</b>	<b>2,211,758</b>	<b>36,200</b>	<b>14,175</b>	<b>1,000</b>	<b>125,570</b>	<b>2,388,703</b>
	<u>2,211,758</u>	<u>36,200</u>	<u>14,175</u>	<u>1,000</u>	<u>125,570</u>	<u>2,388,703</u>
<u>Technical Drafting</u>						
Drafting & Design	58,237	375	1,200	0	510	60,322
	<u>58,237</u>	<u>375</u>	<u>1,200</u>	<u>0</u>	<u>510</u>	<u>60,322</u>

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY14
<u>Electronics</u>						
Electro-Mechanical Technology	80,848	525	1,500	0	2,085	84,958
Electronics	87,678	425	1,700	0	625	90,428
Total	168,526	950	3,200	0	2,710	175,386
<u>Related Instruction</u>						
Related-Technical Computations, English-Voc-Tech	42,360	500	0	0	175	43,035
Total Resident Instructions - Lufkin	3,305,437	43,150	61,573	5,000	145,350	3,560,510
TEACHING CENTERS:						
Child & Family, Criminal Justice, Human Services, Paralegal	20,448	0	0	0	400	20,848
Acctg, Mgmt, Bus Data Processing, Word Processing, Bus Math	20,222	400	250	0	600	21,472
Drafting & Design, Electro-Mechanical, Tech Computations	17,040	1,600	0	0	0	18,640
Welding	29,536	3,000	7,500	0	2,800	42,836
Total Teaching Centers	87,246	5,000	7,750	0	3,800	103,796
ADULT EDUCATION (Non-Credit but Reimbursable):						
Lufkin and Teaching Centers	48,000	4,750	3,600	0	26,900	83,250
Law, Fire, and Health Related	542,504	17,100	32,700	3,900	43,507	639,711
Total Adult Education	590,504	21,850	36,300	3,900	70,407	722,961
Total Technical-Vocational/Health Careers	3,983,187	70,000	105,623	8,900	219,557	4,387,267
INSTRUCTIONAL ADMINISTRATION:						
Technical-Vocational	111,593	1,400	0	0	3,100	116,093
Health Careers	91,417	950	0	0	6,575	98,942
Community Services, Extended Programs & Teaching Ctrs	216,246	1,600	0	0	46,100	263,946
Business-Vocational	58,298	800	0	0	3,175	62,273
Total Instructional Administration	477,554	4,750	0	0	58,950	541,254
Total Technical-Vocational/Health Careers Resident Instruction	\$4,460,741	\$74,750	\$105,623	\$8,900	\$278,507	\$4,928,521
Total Resident Instruction	\$10,539,794	\$160,500	\$151,780	\$25,350	\$766,528	\$11,643,952

ANGELINA COLLEGE

SCHEDULE B-3  
 EXTENSION AND PUBLIC SERVICE  
 (Non-Credit NOT Reimbursable)

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY14</u>
Lufkin	\$17,000	\$1,800	\$1,000	\$0	\$4,150	\$23,950
Teaching Centers	4,000	500	300	0	250	5,050
Total Extension and Public Service	<u>\$21,000</u>	<u>\$2,300</u>	<u>\$1,300</u>	<u>\$0</u>	<u>\$4,400</u>	<u>\$29,000</u>

ANGELINA COLLEGE

SCHEDULE B-4  
EXPENSES OTHER THAN RESIDENT INSTRUCTION

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total FY14
<u>Library</u>						
Library	\$236,206	\$1,530	\$0	\$23,900	\$68,415	\$330,051
<u>Physical Plant Operations &amp; Maintenance</u>						
Administration	212,232	1,100	0	0	5,450	218,782
Campus Security	121,789	0	0	800	4,100	126,689
Building Maintenance	167,645	1,300	0	114,000	235,980	518,925
Custodial Services	324,657	0	0	4,000	184,325	512,982
Grounds Maintenance	173,900	0	0	9,000	58,000	240,900
Mail Services	18,030	1,200	0	0	7,500	26,730
Utilities	0	0	0	0	1,058,719	1,058,719
Total Physical Plant	1,018,253	3,600	0	127,800	1,554,074	2,703,727
<u>General Administration</u>						
Board of Trustees	0	0	0	0	2,100	2,100
President's Office	206,055	6,000	0	0	2,550	214,605
Human Resources, Marketing, and Communications	170,176	6,225	0	0	62,020	238,421
Business Office	460,206	6,000	0	0	288,975	755,181
Management Information Systems	192,860	2,000	0	2,000	394,150	591,010
Total General Administration	1,029,297	20,225	0	2,000	749,795	1,801,317
<u>Student Services</u>						
Enrollment Services, Orientation and Records & Reports	299,678	5,970	0	0	63,180	368,828
Financial Aid	211,576	7,600	0	0	13,100	232,276
Other Student Services	449,584	6,310	75	0	45,890	501,859
Total Student Services	960,838	19,880	75	0	122,170	1,102,963



	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total FY14</u>
<u>General Institutional Expenses</u>						
Accreditation, Memberships, Official Functions	31,548	11,000	0	0	74,925	117,473
Institutional Research	0	1,000	0	0	5,450	6,450
Legal and Auditing Fees	0	0	0	0	59,000	59,000
Property, Liability Insurance, Etc.	0	0	0	0	94,500	94,500
Telephone, Advertising, Other	0	0	0	0	30,150	30,150
Trustees Election Expense	0	0	0	0	6,000	6,000
Property Tax Assessing/Collecting	0	0	0	0	140,000	140,000
Reserve for Contingencies	0	0	0	125,000	365,284	490,284
Total General Institutional Expenses	<u>31,548</u>	<u>12,000</u>	<u>0</u>	<u>125,000</u>	<u>775,309</u>	<u>943,857</u>
<u>Staff Benefits</u>						
Group Insurance Premium	0	0	0	0	1,477,241	1,477,241
Medicare Taxes	0	0	0	0	185,100	185,100
Workmen's Compensation Insurance	0	0	0	0	29,812	29,812
Unemployment Compensation Insurance	0	0	0	0	27,587	27,587
Optional Retirement Plan Contributions	0	0	0	0	422,260	422,260
Total Staff Benefits *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,142,000</u>	<u>2,142,000</u>
Total Expenses Other Than Resident Instruction	<u>\$3,276,142</u>	<u>\$57,235</u>	<u>\$75</u>	<u>\$278,700</u>	<u>\$5,411,763</u>	<u>\$9,023,915</u>
Total Estimated Expenditures - Educational & General Fund	<u>\$13,836,936</u>	<u>\$220,035</u>	<u>\$153,155</u>	<u>\$304,050</u>	<u>\$6,182,691</u>	<u>\$20,696,867</u>

\* Net with \$295,000 allocated to auxiliaries

ANGELINA COLLEGE

EXHIBIT C  
SUMMARY OF ESTIMATED REVENUES AND EXPENSES  
AUXILIARY ENTERPRISES

FISCAL YEAR 2014-2015

	Estimated Revenues	Estimated Expenses	Estimated Excess Revenues Closed to Fund Balances at 8/31/2015	Estimated Excess Revenues Closed to Fund Balances at 8/31/2014
Fees, Investments & Other Revenue (C-1)	\$787,800	\$136,280	\$651,520	\$331,900
Athletics (C-2)	5,000	1,190,255	(1,185,255)	(1,130,077)
Bookstore (C-3)	2,984,008	2,416,048	567,960	564,148
Cafeteria-Snack Bar (C-4)	201,000	306,500	(105,500)	(100,000)
Dormitory (C-5)	241,800	144,884	96,916	99,479
Motor Pool (C-6)	44,000	44,000	0	0
Physical Training - Intramurals (C-7)	0	1,000	(1,000)	(4,433)
Student Center (C-8)	0	12,550	(12,550)	(12,425)
Student Publications (C-9)	0	16,820	(16,820)	(11,365)
Parking Services (C-10)	5,000	4,200	800	192,800
Vending Operations (C-11)	18,500	0	18,500	19,500
Copying Services (C-12)	169,500	123,050	46,450	45,950
Cheerleaders - Pom Squad (C-13)	0	50,947	(50,947)	(47,318)
Facility Rental (C-14)	34,000	44,074	(10,074)	5,341
Fund Balance Decrease	0	0	0	46,500
Total Auxiliary Fund	<u>\$4,490,608</u>	<u>\$4,490,608</u>	<u>\$0</u>	<u>\$0</u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2014-2015

SCHEDULE C-1  
GENERAL INSTITUTIONAL FEES  
AND EXPENSES

Estimated Revenues:		
Fall Semester - General Institutional Fees	384,000	
Spring Semester - General Institutional Fees	332,000	
Summer Semesters - General Institutional Fees	92,000	
Miscellaneous Revenues	4,800	
Transfers Financial Aid Scholarships	<u>(25,000)</u>	
Total Estimated Revenues		\$787,800
Estimated Expenses:		
President's Trust	(12,500)	
Contract/Grant, Bad Debt, and Misc Expenses	<u>(123,780)</u>	
Total Estimated Expenses		<u>(136,280)</u>
Excess Revenues Over Expenses		<u><u>\$651,520</u></u>

SCHEDULE C-2  
ATHLETICS (INTERCOLLEGIATE)

Estimated Revenue from Ticket Sales:		\$5,000
Estimated Expenses:		
Salaries and Wages	(262,306)	
Uniforms and Other Athletic Equipment	(76,000)	
Travel (Including Meals and Recruiting)	(129,855)	
Game Officials	(27,400)	
Scholarships and Athletic Meal Charges	(526,000)	
Staff Benefits	(27,200)	
Athletic Insurance	(92,108)	
Office Supplies, Postage, Copying, Telephone, Memberships and Miscellaneous	<u>(49,386)</u>	
Total Estimated Expenses		<u>(1,190,255)</u>
Excess Expenses over Revenues		<u><u>(\$1,185,255)</u></u>
Estimated Expenses by Sport:		
Basketball - Men		\$259,789
Basketball - Women		256,868
Baseball - Men		317,921
Softball - Women		284,792
Athletic Administration		<u>70,885</u>
Total Estimated Expenses by Sport		<u><u>\$1,190,255</u></u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2014-2015

SCHEDULE C-3  
BOOKSTORE

Estimated Revenues:		
Cash & Credit Sales	2,984,008	
Total Estimated Revenues		\$2,984,008
Estimated Expenses:		
Salaries and Wages	(131,487)	
Goods for Resale	(2,172,586)	
Repairs	(500)	
Memberships	(750)	
Insurance - Property	(600)	
Equipment and Furniture	(4,000)	
Contract Labor	(1,000)	
Travel	(1,575)	
Utilities	(12,000)	
Supplies and Staff Benefits	(91,550)	
Total Estimated Expenses		(2,416,048)
Estimated Revenues Over Expenses		\$567,960

SCHEDULE C-4  
CAFETERIA

Estimated Revenues:		
Contract Meal Sales	259,000	
Commissions on Cash Sales and Catering	11,000	
Transfers Out to Scholarships	(69,000)	
Total Estimated Revenues		\$201,000
Estimated Expenses:		
Insurance and Utilities	(42,000)	
Contract Meal Cost	(239,000)	
Equipment & Other Expenses	(25,500)	
Total Estimated Expenses		(306,500)
Excess Expenses over Revenues		(\$105,500)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2014-2015

SCHEDULE C-5  
DORMITORY

Estimated Revenues:		
Rent Revenue	237,800	
Other Income (Deposit Forfeitures, etc.)	4,000	
Total Estimated Revenues		\$241,800
Estimated Expenses:		
Salaries and Wagers (per detail)	(34,584)	
Utilities	(65,000)	
Repairs	(2,000)	
Insurance	(2,000)	
Custodial Maintenance	(15,000)	
Equipment	(8,000)	
Supplies and Miscellaneous	(18,300)	
Total Estimated Expenses		(144,884)
Estimated Revenues Over Expenses		\$96,916

SCHEDULE C-6  
MOTOR POOL

Estimated Revenues:		
Divisional Charges		\$44,000
Estimated Expenses:		
Fuel, License, Inspections, Repairs	(44,000)	
Equipment	0	
Total Estimated Expenses		(44,000)
Excess Expenses over Revenues		\$0

SCHEDULE C-7  
PHYSICAL TRAINING - INTRAMURALS

Estimated Expenses:		
Supplies	(100)	
Intramurals Expense - Officials and Awards	(900)	
Total Estimated Expenses		(\$1,000)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2014-2015

SCHEDULE C-8  
STUDENT CENTER

Total Estimated Expenses:		
Picnics and Other Activities	(6,000)	
Travel	(2,500)	
Awards and Promotional Activities	(3,800)	
Office Supplies	(200)	
Game Room Supplies and Repairs, and Misc.	<u>(50)</u>	
Total Estimated Expenses		<u><u>(\$12,550)</u></u>

SCHEDULE C-9  
STUDENT PUBLICATIONS

Estimated Expenses:		
Printing of Newspaper and Magazine	(9,705)	
Office Supplies, Postage, Copying, Telephone, etc.	(6,950)	
Dues and Memberships	<u>(165)</u>	
Total Estimated Expenses		<u><u>(\$16,820)</u></u>
Excess Expenses over Revenues		<u><u>(\$16,820)</u></u>

SCHEDULE C-10  
PARKING SERVICES

Estimated Revenues:		
Parking Tickets		\$5,000
Estimated Expenses:		
Decals and Other Printed Materials		<u>(4,200)</u>
Estimated Revenue Over Expenses		<u><u>\$800</u></u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2014-2015

SCHEDULE C-11  
VENDING OPERATIONS

Estimated Revenues:		
Vending Commissions		<u>\$18,500</u>
Estimated Revenue Over Expenses		<u>\$18,500</u>

SCHEDULE C-12  
COPYING SERVICES

Estimated Revenues:		
Division Sales	153,000	
Cash Sales	<u>16,500</u>	
Total Estimated Revenues		\$169,500
Estimated Expenses:		
Maintenance Agreements, Supplies, Lease Costs	<u>(123,050)</u>	
Total Estimated Expenses		<u>(123,050)</u>
Estimated Revenue Over Expenses		<u>\$46,450</u>

SCHEDULE C-13  
CHEERLEADERS-POM SQUAD

Estimated Expenses:		
Salaries and Wages	(3,320)	
Scholarships and Travel	(16,000)	
Insurance and Miscellaneous	<u>(31,627)</u>	
Total Estimated Expenses		<u>(\$50,947)</u>
Excess Expenses over Revenues		<u>(\$50,947)</u>

SCHEDULE C-14  
FACILITY

Estimated Revenues:		
Facility Rental		\$34,000
Estimated Expenses:		
Auxiliary Security and Rental Operations		<u>(44,074)</u>
Excess Expenses over Revenues		<u>(\$10,074)</u>

ANGELINA COLLEGE  
EXHIBIT D  
FUNDS FOR RETIREMENT OF INDEBTEDNESS - GENERAL OBLIGATION DEBT  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

**TAX SUPPORTED DEBT**

Limited Tax Refunding Bonds, Series 2004  
Advance Refunding Bonds, Series 2005  
Limited Tax Bonds, Series 2008  
Limited Tax Bonds, Series 2009

	<b>2004 Series</b>	<b>2005 Series</b>	<b>2008 Series</b>	<b>2009 Series</b>	<b>Total</b>
Interest	\$70,645	\$78,700	\$355,513	\$257,063	\$761,921
Principal	320,000	255,000	275,000	175,000	1,025,000
Paying Agent's Fees	600	600	600	600	2,400
<b>Total Funds Required</b>	<b>\$391,245</b>	<b>\$334,300</b>	<b>\$631,113</b>	<b>\$432,663</b>	<b>\$1,789,321</b>

Source of funds (Estimated):

2014 Total Taxable Value for Angelina College	\$3,988,930,747
Tax rate for College Bond Retirement per \$100 Valuation	<u>0.045800</u>
Taxes Due Angelina College	1,826,930
Projected Collection (97% collection rate)	<u>0.97</u>
Anticipated Current Year Tax Collections	1,772,122
Projected Penalty and Interest and Delinquent Collections	<u>18,500</u>
Total Anticipated Tax Collections	1,790,622
Amount Paid From Balance (8/31/2014)	<u>15,453</u>
Total Funds Available	1,806,075
Less: Total Funds Required	<u>(1,789,321)</u>
Estimated Balance (8/31/2015)	<u><u>\$16,754</u></u>



ANGELINA COLLEGE  
EXHIBIT D - Continued  
FUNDS FOR RETIREMENT OF INDEBTEDNESS - REVENUE BONDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

**1995 REVENUE BONDS**

Interest	\$27,300
Principal	255,000
Paying Agent's Fees	600
Total Funds Required	\$282,900

Sources of Funds (Estimated):

Balance - September 1, 2014 (Interest and Sinking):	
95 Revenue Bonds	\$286,400

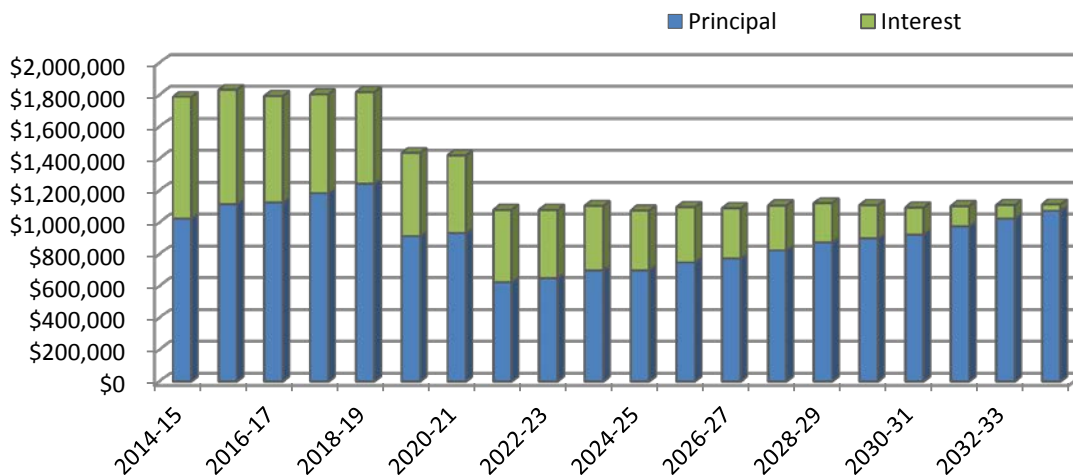
Revenues:

Building Use Fees		
Fall Semester	187,000	
Spring Semester	168,000	
Summer Semester	44,000	
Total Funds Available		399,000
Less: Funds Required for 2014/2015 Debt Service		(282,900)
Less: Provision Required for 2015/2016		(278,913)
Funds Over Requirements		\$123,587

ANGELINA COLLEGE  
EXHIBIT D - Continued  
SCHEDULE OF GENERAL OBLIGATION DEBT REQUIREMENTS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

Fiscal Year	Principal	Interest	Total
2014-15	\$1,025,000.00	\$761,920.00	\$1,786,920.00
2015-16	1,115,000.00	716,962.50	1,831,962.50
2016-17	1,125,000.00	668,962.50	1,793,962.50
2017-18	1,185,000.00	620,062.50	1,805,062.50
2018-19	1,245,000.00	572,328.75	1,817,328.75
2019-20	915,000.00	522,006.25	1,437,006.25
2020-21	935,000.00	485,637.50	1,420,637.50
2021-22	625,000.00	455,362.50	1,080,362.50
2022-23	650,000.00	430,675.00	1,080,675.00
2023-24	700,000.00	404,318.75	1,104,318.75
2024-25	700,000.00	376,062.50	1,076,062.50
2025-26	750,000.00	346,687.50	1,096,687.50
2026-27	775,000.00	315,187.50	1,090,187.50
2027-28	825,000.00	281,962.50	1,106,962.50
2028-29	875,000.00	246,262.50	1,121,262.50
2029-30	900,000.00	208,462.50	1,108,462.50
2030-31	925,000.00	168,968.75	1,093,968.75
2031-32	975,000.00	128,137.50	1,103,137.50
2032-33	1,025,000.00	84,162.50	1,109,162.50
2033-34	1,075,000.00	37,600.00	1,112,600.00
<b>TOTALS</b>	<b><u>\$18,345,000.00</u></b>	<b><u>\$7,831,730.00</u></b>	<b><u>\$26,176,730.00</u></b>

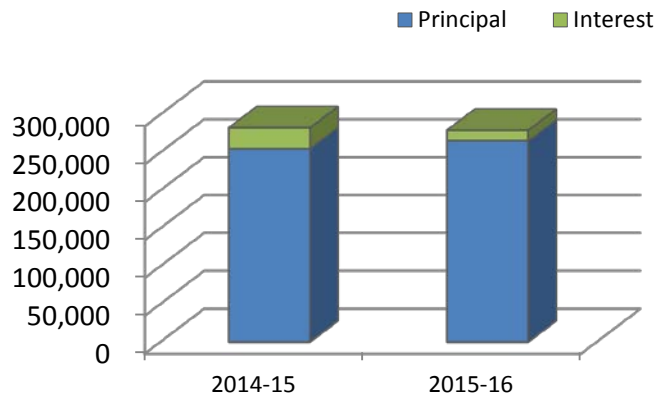
Average Annual Debt Years \$1,308,837  
20



ANGELINA COLLEGE  
 EXHIBIT D - Continued  
 SCHEDULE OF REVENUE DEBT REQUIREMENTS  
 FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

Fiscal Year	Principal	Interest	Total
2014-15	\$255,000	\$27,300	\$282,300
2015-16	265,000	13,913	278,913
<b>TOTALS</b>	<b>\$520,000</b>	<b>\$41,213</b>	<b>\$561,213</b>

Average Annual Debt Years	\$280,607 2
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ANGELINA COUNTY JUNIOR COLLEGE DISTRICT  
TAX RATE RESOLUTION  
2014 TAX ROLL

WHEREAS, the Angelina County Junior College District, a junior college district located in Angelina County, Texas, was duly created by an election on September 24, 1966; and

WHEREAS, an Order dated July 12, 1993, appointed the Angelina County Tax Office to be designated as the office responsible for the assessment and collection of the taxes and for the maintenance, operation and debt service of the Angelina County Junior College District; and

WHEREAS, the laws and the State of Texas have been changed by the mandated establishment of central appraisal districts; therefore

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE ANGELINA COUNTY JUNIOR COLLEGE DISTRICT:

Section 1

That all taxable property within said College District shall be appraised by the Angelina County Appraisal District for which the College District shall pay a prorated share of the Appraisal District's costs.

Section 2

That said Angelina County Tax Office shall collect all property taxes due the Angelina County Junior College District and such taxes collected shall be paid to the Business Office of the College District.

Section 3

That all exemptions required by statute, and all exemptions permitted by statute and adopted by Angelina County Junior College District shall be applicable.

Section 4

That said Angelina County Tax Office, for collecting College District taxes, shall receive payment therefore as provided in a separate Agreement between the Angelina County Tax Office and Angelina County Junior College District dated July 28, 1993.

Section 5

- A. Debt Service. That for the debt service (principal and interest) on the bonded indebtedness of the colleges in said College District for the 2014-2015 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2014 tax roll, and which property is in said College District, at the rate of \$0.04580 on each one-hundred dollar (\$100.00) valuation.

- B. Maintenance and Operation. That for the maintenance and operation of the colleges in said College District for the 2014-2015 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2014 tax roll, and which property is in said College District, at the rate of \$0.12610 on each one-hundred dollar (\$100.00) valuation.
- C. Total Tax Rate. That for the debt service (A above) and the maintenance and operation (B above) of the colleges in said College District for the 2014-2015 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2014 tax roll, and which property is in said College District, at a total rate of \$.17190 on each one-hundred dollar (\$100.00) valuation.

Section 6

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.94 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.18.

Section 7

THE TAX RATE FOR DEBT SERVICE WILL DECREASE BY 2.05 PERCENT AND WILL DECREASE TAXES FOR DEBT SERVICE ON A \$100,000 HOME BY APPROXIMATELY \$0.96.

BE IT FURTHER RESOLVED that a copy of this Resolution be forwarded to the Angelina County Tax Office.

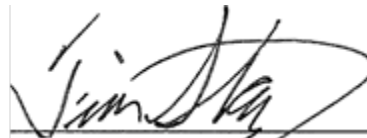
September 8, 2014

Attest:



Dr. Billy G. Kistler, M.D., Secretary  
Board of Trustees  
Angelina County Junior  
College District

(Seal)



Tim Stacy, President  
Board of Trustees  
Angelina County Junior  
College District

ANGELINA COLLEGE  
 CLASSIFIED ENTRY LEVEL AND MAXIMUM HOURLY RATES  
 2014-2015

Experience	Qualification Grade						
	1	2	3	4	5	6	7
Minimum Starting Salary	7.75	8.25	8.75	9.25	9.75	10.50	11.50
Maximum Starting Salary	7.75	8.75	9.25	9.75	10.25	11.25	12.25
Maximum Hourly Rate	10.65	10.90	15.00	15.25	16.50	16.70	16.90

1. Qualification grade 1 applies to full and part time custodians.
2. Qualification grade 2 applies to non-custodial part time employees.
3. Classified employees may enter within the specified range depending on credit given for applicable experience.
4. Classified employee hourly rates will not exceed the maximum as designated for each grade.

ANGELINA COLLEGE  
FACULTY SALARY SCHEDULE  
2014 - 2015

Degree or Qualification Level:

Experience Steps:	Master's + 0 hrs	M + 12	M + 24	M + 36	M + 48	M + 60	Doctor's
0	39,432	39,936	40,476	41,400	42,372	43,416	44,460
1	40,068	40,608	41,184	42,108	43,104	44,148	45,240
2	40,704	41,280	41,892	42,816	43,836	44,880	46,020
3	41,340	41,952	42,600	43,536	44,568	45,612	46,752
4	41,964	42,624	43,320	44,244	45,312	46,344	47,484
5	42,588	43,308	44,040	44,964	46,008	47,076	48,216
6	43,260	43,992	44,736	45,660	46,776	47,808	48,960
7	43,884	44,664	45,444	46,356	47,508	48,540	49,704
8	44,532	45,336	46,140	47,028	48,288	49,272	50,448
9	45,180	46,008	46,836	47,700	49,044	50,004	51,192
10	45,816	46,692	47,532	48,360	49,800	50,736	51,924
11	46,500	47,388	48,228	49,032	50,556	51,468	52,656
12	47,196	48,084	48,924	49,704	51,312	52,200	53,412
13	47,892	48,768	49,620	50,400	52,068	52,932	54,144
14	48,600	49,464	50,316	51,216	52,824	53,664	54,876
15	49,392	50,172	51,012	51,924	53,580	54,396	55,608
16	50,100	50,880	51,708	52,644	54,324	55,068	56,340
17	50,796	51,588	52,512	53,340	55,044	55,764	57,072
18	51,516	52,308	53,232	54,132	55,764	56,460	57,672
19	52,200	53,016	53,952	54,924	56,496	57,156	58,404
20	52,872	53,820	54,672	55,716	57,156	57,816	59,136
21	53,580	54,720	55,392	56,388	57,816	58,476	59,868
22	54,372	55,620	56,112	57,060	58,476	59,136	60,576
23	55,068	56,520	56,880	57,780	59,136	59,796	61,296
24	55,764	57,420	57,648	58,620	59,796	60,456	62,016
25	56,448	58,320	58,416	59,388	60,456	61,116	62,736
26		59,220	59,688	60,156	61,116	61,776	63,456
27		60,120	60,528	60,924	61,776	62,436	64,176
28		61,092	61,392	61,692	62,436	63,096	64,896
29			61,536	62,448	63,096	63,756	65,616
30			64,692	67,128	63,756	64,416	66,336
31					64,416	65,076	67,056
32					65,076	65,736	67,776
33					65,736	66,396	68,496
34					67,968	68,628	69,288
35					70,968	71,628	72,384
36					74,112	75,312	76,908

1. A maximum of 8 years experience will be accepted upon initial employment. Increments will be calculated at Angelina College in accordance with the applicable scale.
2. Two years public school experience will equal one year of college experience upon initial employment.
3. Master's degree through Doctor's degree receive increments as indicated with the maximum experience being shown on each scale.
4. Part-time, overload, and summer school courses will be paid at the rate of \$568 per semester hour.
5. Scale for courses taught at the established teaching centers shall include \$568 per semester hour. Mileage shall be paid in accordance with Angelina College Travel Regulations.
6. Faculty possessing less than a bachelor's degree will have \$2,520 deducted from the Master's + 0 scale.
7. The Master's + 36 level may be used for faculty in Technical-Vocational areas not necessarily requiring a Master's degree but requiring 5 years work experience. A Technical-Vocational instructor under this guideline will be adjusted backward by 3 steps upon initial placement on the salary schedule.