



Fiscal Year 2014-15 Annual Budget

Alamo Community College District

San Antonio, Texas



ALAMO
COLLEGES

Dare to Dream. Prepare to Lead.™

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

ALAMO COMMUNITY COLLEGE DISTRICT

FY 2014-2015 Annual Budget

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INTRODUCTION



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Message from the Chancellor

November 2014

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

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

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

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

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

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

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

Sincerely,

Bruce H. Leslie, Ph.D.
Chancellor



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alamo Community College District
Texas**

For the Fiscal Year Beginning

September 1, 2013

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

Executive Director

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



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Report from the Vice Chancellor for Finance and Administration

FY 2015 Budget Highlights

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

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

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

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

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

Strategic Investments

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

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

Salaries and Benefits

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

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

Restricted Budget

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

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

Final Thoughts

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

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

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



Notes from the Budget Office

The Budget as a Policy Document

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

The Budget as an Operations Guide

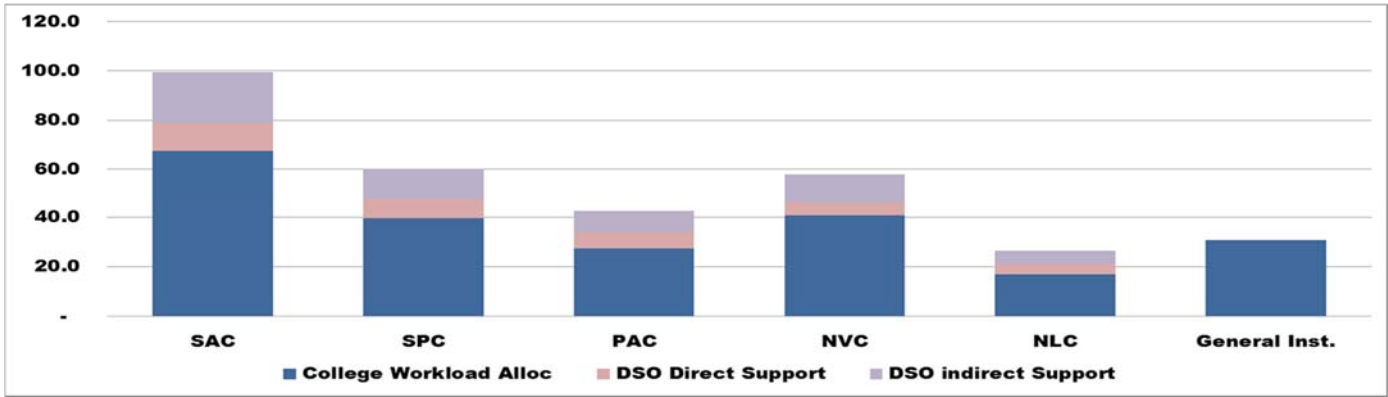
The budget development process is comprised of two major components:

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

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

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

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



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

The Budget as a Financial Plan

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

The Budget as a Communications Device

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

PROFILE



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Snapshot

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

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



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

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

The Colleges

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

Off-Campus Sites

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

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

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

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

Economic Conditions and Outlook

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

Factors Having Probable Future Financial Significance

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

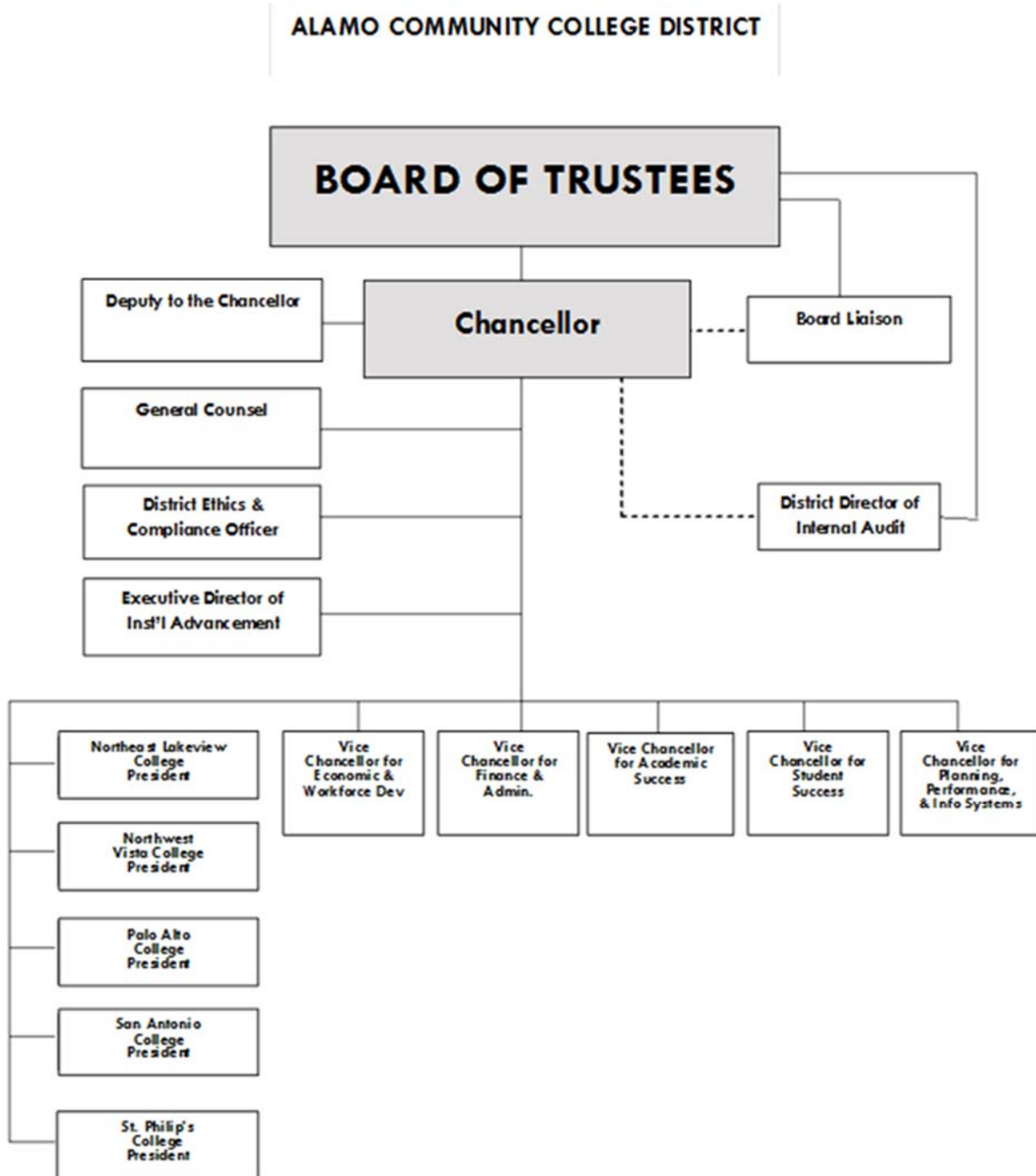
San Antonio's unemployment rate is less than the Texas and U.S. rates. For August 2014, the U.S. Bureau of Labor Statistics reported the national unemployment rate at 6.1%, the Texas unemployment rate at 5.3% and the San Antonio rate at 5.2%. The Texas economy continues to fare better than those of many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

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

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

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

Organizational Chart



Division Descriptions

Office of the Chancellor

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

College Presidents

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

Vice Chancellor for Academic Success

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

Vice Chancellor for Finance and Administration

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

Vice Chancellor for Planning, Performance and Information Systems

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

Vice Chancellor for Student Success

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

Vice Chancellor for Economic and Workforce Development

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

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

College Departments

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

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

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

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

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

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

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

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

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

Strategic Plan 2012-2015

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

- **Strategic Objective I: Student Success**

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

- **Strategic Objective II: Leadership**

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

- **Strategic Objective III: Performance Excellence**

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

Vision

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

Mission

Empowering our diverse communities for success.

Values

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

The Alamo Colleges Shared Values are:

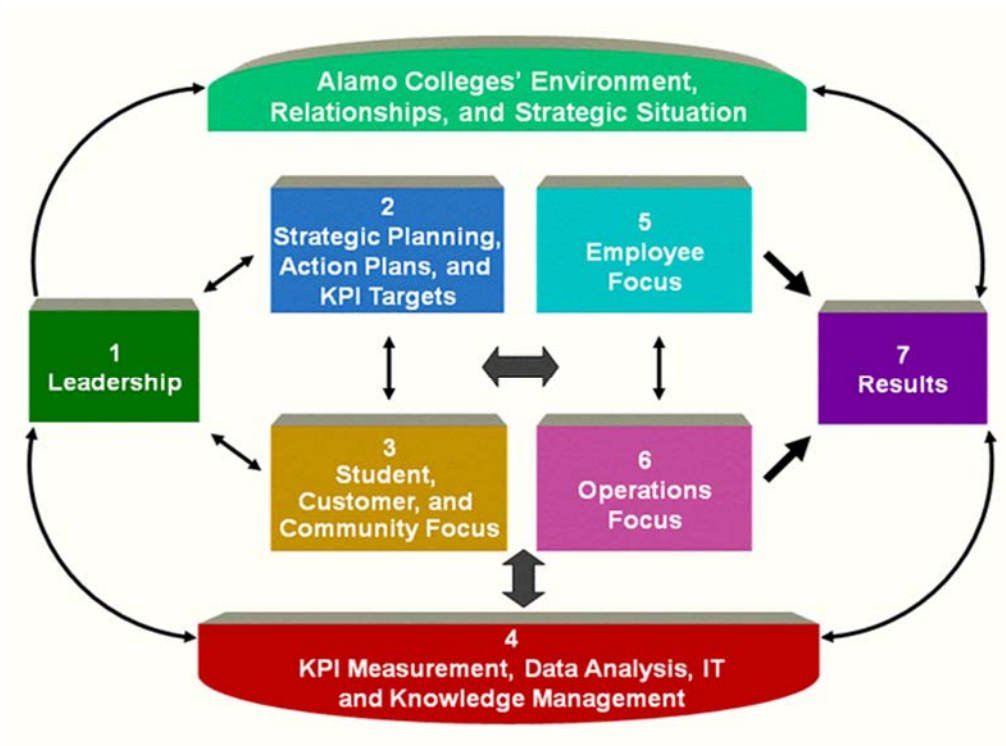
- **Students First**
- **Respect for All**
- **Community-engaged**
- **Collaboration**
- **Can Do Spirit**
- **Data-informed**

The Alamo Way

Based on Baldrige Criteria, Strategic Goals, and Four Drivers

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

STRATEGIC PLAN GOALS AND STRATEGIES



Strategic Objective I: Student Success

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

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

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

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

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

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

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

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

Strategic Objective II: Leadership

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

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

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

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

Strategic Objective III: Performance Excellence

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

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

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

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

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

Goal E. Develop environmental sustainability initiatives and processes.

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

Key Performance Indicators

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

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

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




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

Alamo Colleges Benchmarks

How the Alamo Colleges Measure Up




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

The color-code system employed is as follows:

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

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

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

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




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

As of September 2014










Alamo Colleges Benchmarks









Executive Summary

Driver 1. Recruitment

KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
10. Participation rate in service area (Fall 2013 data)	State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2%	3.7%	
11. Fall credit student headcount by college of attendance (Fall 2012-Fall 2013 change)	AC baseline (Fall 2006 to Fall 2007 change) = 16%	-0.8%	
12. Fall credit student headcount by college of registration (Fall 2013 data)	VLCC average = 46,991 VLCC & State Best Dallas = 64,557 National (Maricopa, Fall 2011) = 41,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	58,894	

Driver 2. Retention

KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
36. Student Engagement - Support for learners (Spring 2013)	State average = 52.1 State Best = 59.6 (South Texas) National average = 50.0	51.2	
37. Student Engagement - Active & collaborative learning (Spring 2013)	State average = 49.2 State Best = 60.3 (Frank Phillips) National average = 50.0	49.9	
38. Student Engagement - Student effort (Spring 2013)	State average = 48.8 State Best = 53.8 (El Paso) National average = 50.0	48.7	
39. Student Engagement - Academic challenge (Spring 2013)	State average = 48.5 State Best = 54.3 (Del Mar) National average = 50.0	47.7	
40. Student Engagement - Student-faculty interaction (Spring 2013)	State average = 48.8 State Best = 59.0 (Frank Phillips) National average = 50.0	49.0	
56. Course completion rate (Fall 2013, based on grade distribution)	AC baseline (Fall 2006) = 80.2% Dual Credit = 96.9% Non-Dual Credit = 89.5%	90.9%	
60. FT FTIC Fall 2012-to-Fall 2013 persistence rate (Cohort = 3,548)	State & VLCC best (LoneStar Cy-Fair) = 68.7% VLCC Average = 58.1% Statewide = 53.9% National (Northern Virginia, Fall 2011) = 69.0% AC developmental education = 50.8%	62.8%	
62. PT FTIC Fall 2012-to-Fall 2013 persistence rate (Cohort = 4,731)	AC baseline (Fall 2006 to Fall 2007) = 46.3%	51.4%	
67. Productive grade rate (Fall 2013; success rate based on grade distribution)	AC baseline (Fall 2006) = 67.3%	77.9%	

Driver 3. Completion			
KPI Measure	Benchmark	Alamo Colleges Performance	Change from Previous
90. Number of degrees and certificates awarded (FY 2013)	VLCC best (Dallas) = 8,730 VLCC average = 5,116 National (Maricopa, 2011) = 22,294	6,371	
94. FT 3-year graduation rate by FTIC 2010 cohort	VLCC best (South Texas) = 18.6% VLCC average = 11.7% State average = 13.9% State best (Western Texas) = 34.7% National (Maricopa, 2007 cohort) = 19.5% AC developmental education = 5.4%	9.4	
95. PT 3-year graduation rate by FTIC 2010 cohort		5.4	
96. FT 4-year graduation rate by FTIC 2009 cohort (Cohort = 4,808)	VLCC best (San Jacinto) = 24.2% VLCC average = 15.9% State average = 17.7% State best (Clarendon) = 34.2% National (Maricopa, 2007 cohort) = 23.4% AC developmental education = 9.1%	12.4	
97. PT 4-year graduation rate by FTIC 2009 cohort (Cohort = 4,254)		8.9	
98. FT 6-year graduation rate by FTIC 2007 cohort (Cohort = 4,265)	VLCC best (South Texas) = 23.7% VLCC average = 15.3% State average = 16.8% State best (Victoria) = 36.2%	13.9	
99. PT 6-year graduation rate by FTIC 2007 cohort (Cohort = 2,847)		12.2	
100. % of Fall FTIC students who transferred to a senior institution (FY 2013)	VLCC Best (Collin) = 32.1% VLCC Average = 25.4% Statewide = 26.0% State best (Western Texas) = 44.8%	20.5%	

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

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

Alamo Colleges Benchmarks and Trends

Selected KPIs and KPI Measures by Strategic Driver

Driver 1. Recruitment									
KPI	KPI Measure	Benchmark		Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Change
Market Penetration	10 Participation rate in service area (Fall term)	State best (El Paso) = 5.3% AC baseline (Fall 2006) = 4.2%	Alamo	4.6%	4.6%	4.4%	3.9%	3.7%	↔
Student Enrollment	11 Fall credit student headcount by college of attendance	AC baseline (Fall 2006 to Fall 2007 change) = 1.6%	Alamo	60,265	63,341	63,682	59,835	59,457	↓
			SAC	22,010	22,056	21,939	19,640	19,428	↓
			SPC	10,280	10,828	10,710	10,313	10,238	↓
			PAC	8,335	8,965	9,163	8,568	8,427	↓
			NVC	14,587	15,921	16,067	15,992	15,965	↔
Student Enrollment	12 Fall credit student headcount by college of registration	VLCC average = 46,691 VLCC & State Best Dallas = 64,557 National (Maricopa, Fall 2011) = 41,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	Alamo	58,638	62,295	62,517	58,857	58,894	↑
			SAC	24,135	25,269	25,567	23,134	23,004	↓
			SPC	11,008	10,828	10,710	10,313	10,238	↓
			PAC	8,335	8,965	9,163	8,568	8,427	↓
			NVC	14,587	15,921	16,067	15,992	15,965	↔
			NLC	573	1,312	1,010	850	1,260	↑

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

*Preliminary data.

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

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

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

*Preliminary data.

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

KPI	KPI Measure	Benchmark		Fall 2003	Fall 2004	Fall 2005	Fall 2006 Cohort	Fall 2007 Cohort	Change
			Alamo	10.6%	11.8%	10.7%	12.8%	13.9%	↑
			SAC	7.7%	8.1%	8.2%	10.3%	12.0%	↑
			SPC	14.1%	15.0%	12.3%	14.9%	17.1%	↑
			PAC	11.0%	13.8%	11.2%	13.7%	10.9%	↓
			NVC	13.6%	15.1%	14.3%	16.1%	18.8%	↑
			NLC	NA	NA	NA	NA	32.0%	NA

KPI	KPI Measure	Benchmark		Fall 2003	Fall 2004	Fall 2005	Fall 2006 Cohort	Fall 2007 Cohort	Change
			Alamo	9.9%	9.2%	11.6%	13.7%	12.2%	↓
			SAC	7.4%	7.1%	6.6%	9.4%	9.0%	↔
			SPC	12.3%	10.6%	19.1%	16.5%	16.8%	↔
			PAC	11.2%	9.7%	9.3%	10.0%	10.7%	↑
			NVC	11.1%	12.6%	15.2%	14.3%	15.3%	↑
			NLC	NA	NA	NA	NA	10.3%	NA

KPI	KPI Measure	Benchmark		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Change
			Alamo	19.4%	19.2%	19.9%	19.7%	20.5%	↑
			SAC	19.7%	19.8%	21.5%	19.0%	18.5%	↔
			SPC	10.5%	9.5%	10.0%	12.3%	11.7%	↓
			PAC	18.9%	18.4%	15.9%	18.6%	19.0%	↔
			NVC	31.6%	31.7%	30.7%	29.6%	33.8%	↑
			NLC	NA	NA	NA	NA	35.6%	NA

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

Other (Operations)									
KPI	KPI Measure	Benchmark		Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Change
Financial Management	132 Average class size (Excluding courses related to Flex terms, Internet orientation, ESOL, private Music lessons, laboratories, WETC (PAC and NVC), Co-Ops, internships, practicum, Gateway, and semester credit hours = 0)	VLCC Range = 6 - 25 Alamo Colleges target = 25	Alamo	22.2	24.1	23.7	23.4	23.4	↔
			SAC	22.8	23.8	23.5	22.8	23.4	↑
			SPC	21.9	25.2	23.5	23.7	23.5	↔
			PAC	21.8	24.1	23.8	24.0	24.2	↔
			NVC	21.7	23.3	23.6	23.4	22.9	↔
			NLC	22.7	25.4	25.2	24.3	24.2	↔

* Preliminary data.

Integrated Planning

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

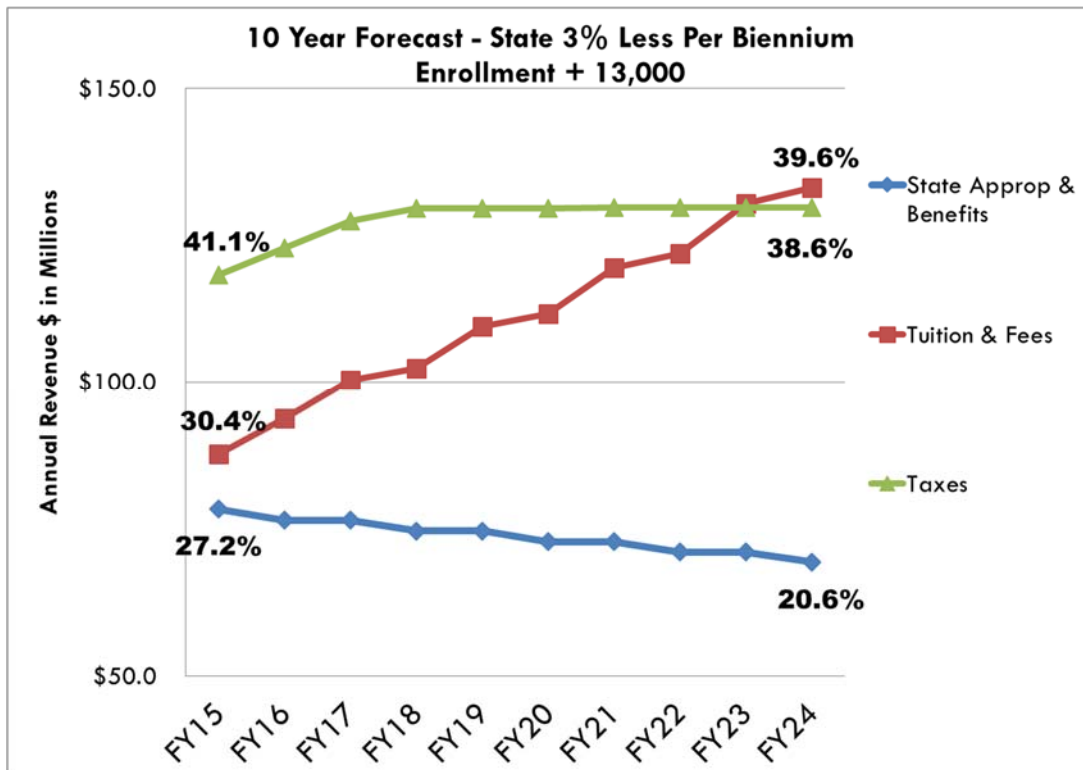


The integrated planning model for the Alamo Colleges guides all colleges and district units to strengthen the connection between the strategic plan, the action plans, and the budget. The model requires the integration of strategic and action planning with a systematic results management process where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

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

Multi-Year Planning

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



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

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

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

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

Multi-Year Operating Projections: Assumption Page

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



ALAMO
COLLEGES

FINANCIAL INFORMATION

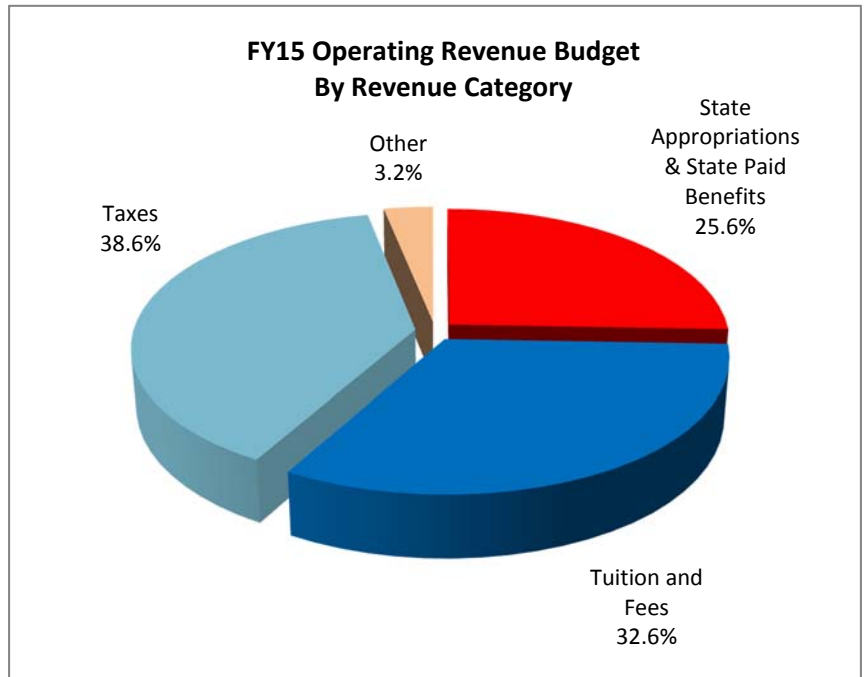


ALAMO
COLLEGES

Revenue Summary

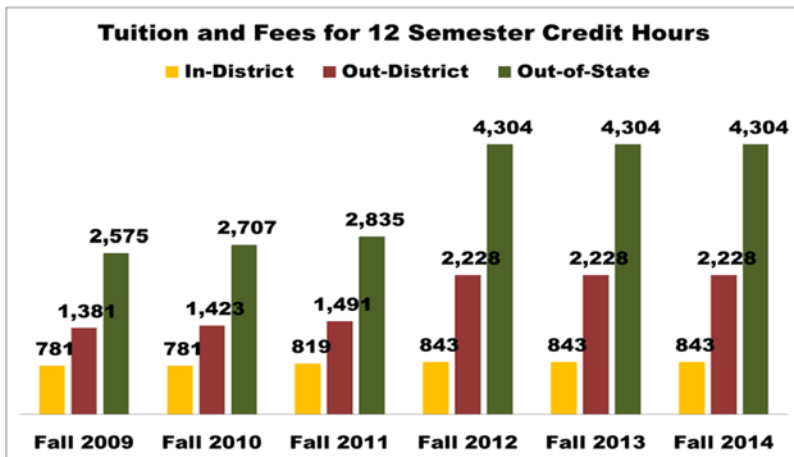
Operating revenues to Alamo Colleges are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. Detailed revenue information by type is contained in the Supplemental Information for the FY 2014-2015 Annual Budget. The FY 2014-2015 Annual Budget is based on the following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

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



Tuition and Fees

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



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

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

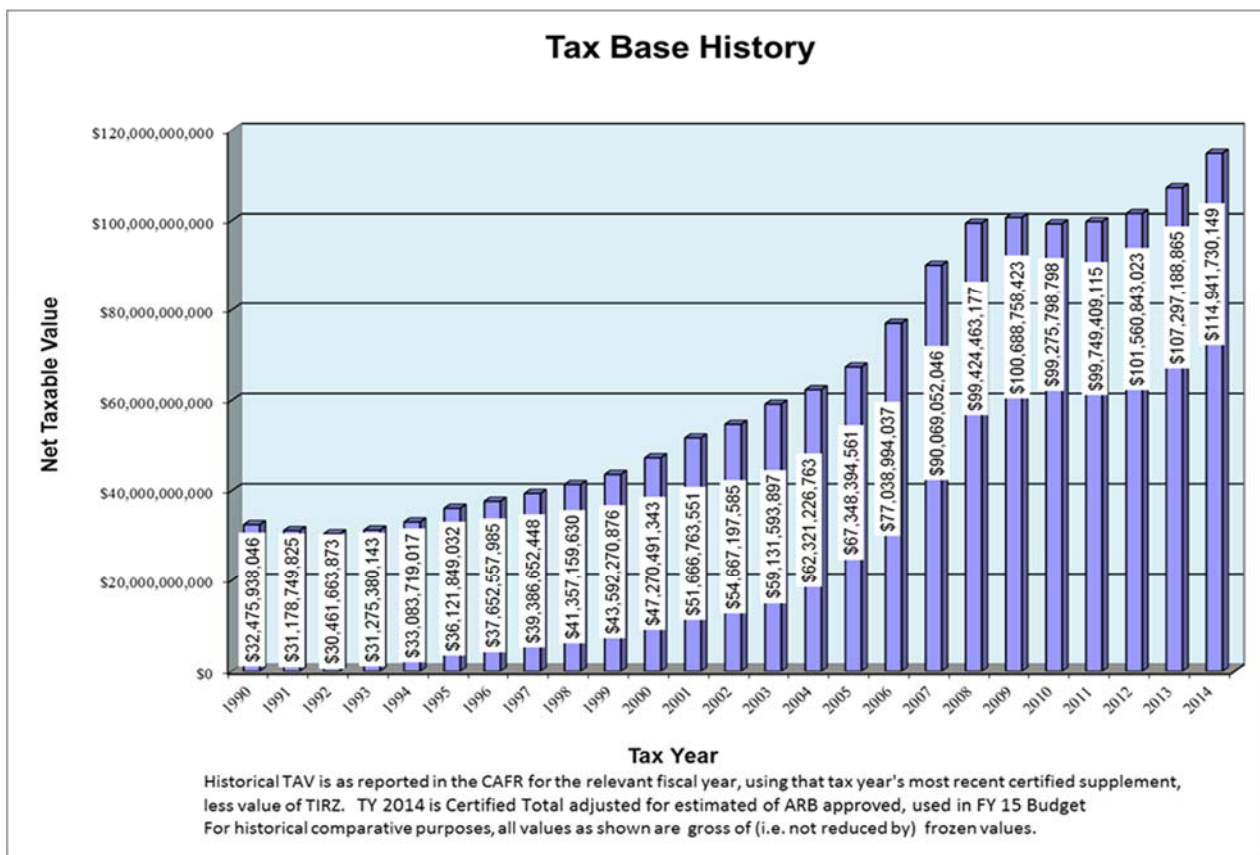
The assumption on enrollment is “no growth” as compared to the prior year, with an average class size of 25 students.

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

Ad Valorem Taxes

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

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



State Appropriations

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

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

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

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

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

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

Restricted Funds

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

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

FY 2014-2015 All Funds Budget Report

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

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

Operating Budget Overview

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

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

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

<u>FY15 GAP Pre-Investments:</u>	
	\$4.5
<u>FY15 Proposed Actions:</u>	
Increase Preventive Maintenance (\$14.5M)	\$2.0
Security Camera - FY14 delay	\$1.0
Rebranding Career Institutes - FY14 delay	\$1.0
<u>Invest in Student Success * :</u>	
Addition of 45 Advisors	\$2.8
Refresher Courses	\$0.5
College Connections, Mobile Go	\$0.2
Advising - Training & Cert. Incent.	\$0.4
<u>Invest in Systems:</u>	
IT Tools	\$0.6
Fire System testing/AED/CPR	\$0.4
<u>Invest in People:</u>	
Alamo LEADS training	\$0.3
Recruiting/System	\$0.4
Faculty Compensation	\$1.3
Staff & Admin Compensation	\$1.9
Cost Savings Strategies	(\$3.3)
Savings from retirement incentive	(\$1.3)
Other	\$0.1
Expense Strategies:	\$8.5
FY15 Expense Projection:	\$317.1
Fund Balance	(\$10.9)

Three Year Comparison – Annual Operating Budget

ALAMO COLLEGES

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

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

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

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

* Note: Restated to include State paid benefits

A) Increase in taxable assessed valuation of nearly 7%

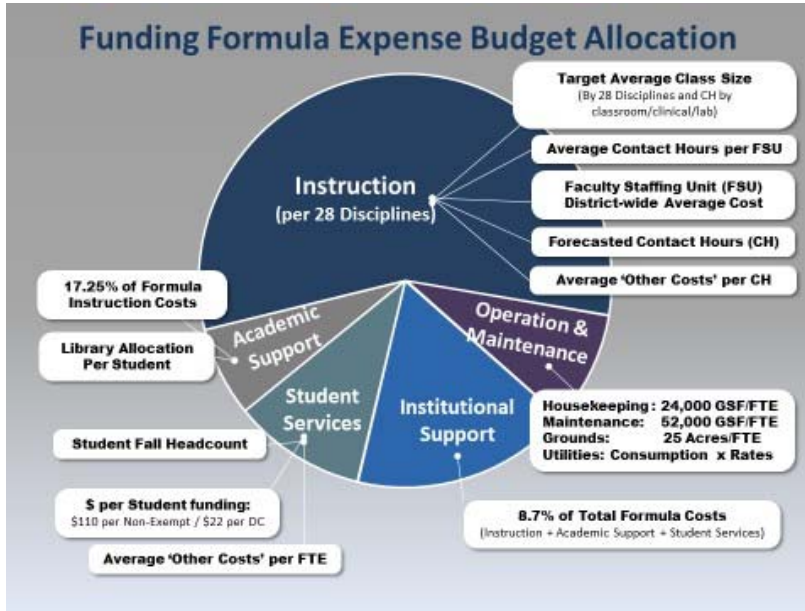
B) FY15 Variance due to (\$ in millions):

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

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

D) Includes \$2M increase to Preventive Maintenance

Expense Budget



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

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

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

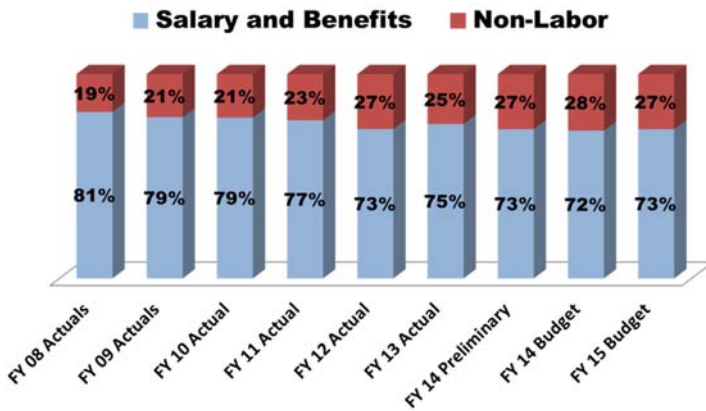
The approved \$317.1 million in expense budget was allocated in step one of the process as follows:

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

Salaries, Wages and Benefits

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

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



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

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

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

Staffing Management Plan

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

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

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

FY 2015 Staffing Management Plan (SMP)

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

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

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

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

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

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

Operating Expenses

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

Budget Summary Comparison by Account Type

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

Budget Summary Comparison by Functional Category

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

Budget Summary by Salary and Other Expense

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

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

Three Year Staffing Summary

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

Note:

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

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

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

District Support Operations

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

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

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

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

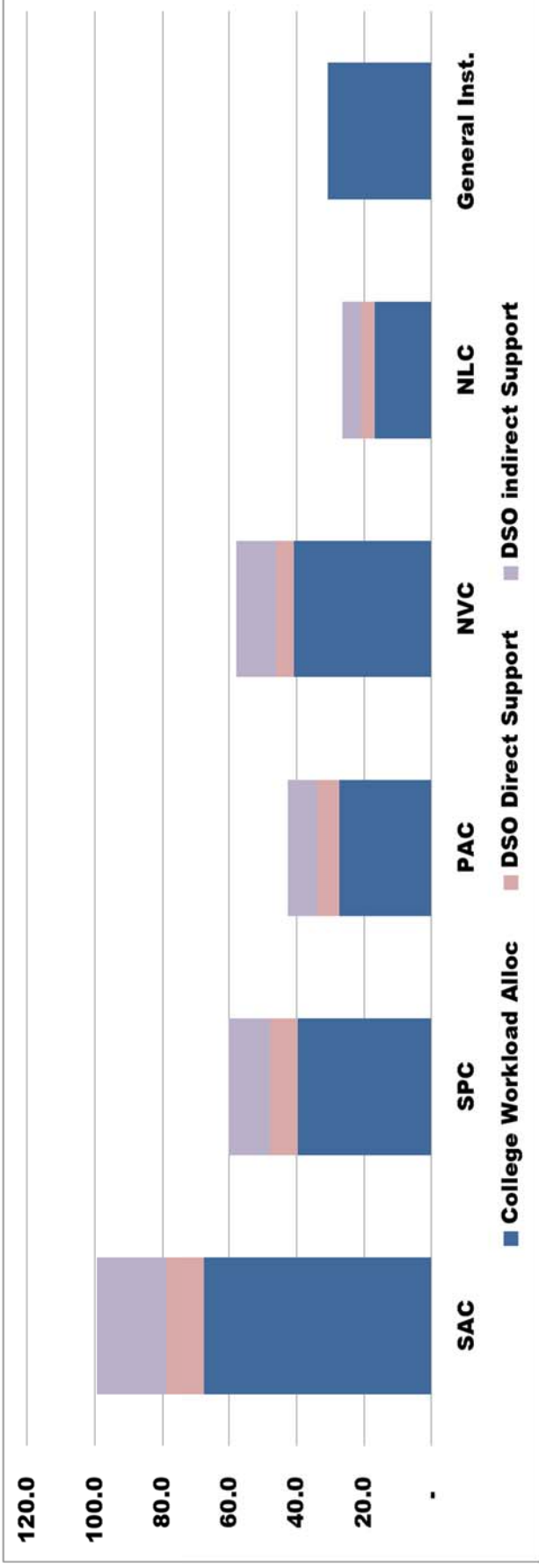
Indirect Support: are functions that are funded and administered at the district support operations and are performed in various locations that support the entire Alamo Colleges. Indirect support costs include:

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

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

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

Fully Allocated Expenses



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

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

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

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

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

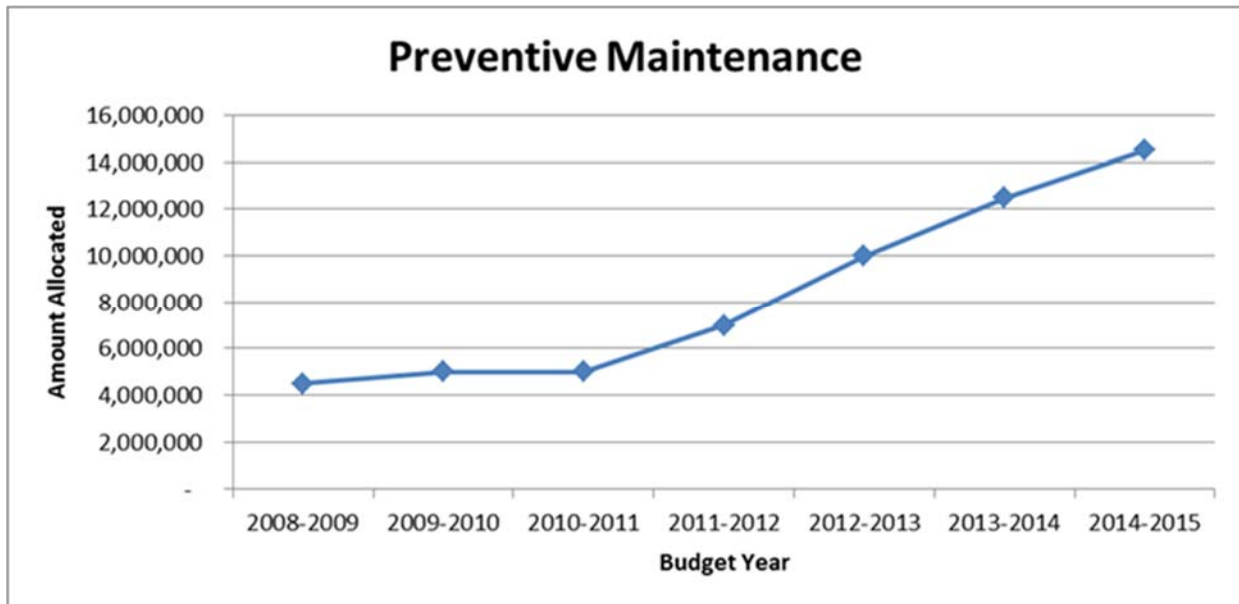
¹ This table represents a count of functionality of all Alamo College buildings. Several buildings house multiple functions, (i.e. Admin, Library, Dining, etc. may all be in one physical structure).

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

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

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

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



Three Year Staffing Summary – District Only

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

Capital Allocations

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

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

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

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

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

Debt Service Funds

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL INFORMATION



ALAMO
COLLEGES

FY 2014-2015 Revenue Summary

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

FY 2014-2015 Formula Revenue Summary

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

FY 2014-2015 Non-Formula Revenue Summary

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

FY 2014-2015 Tuition Revenues by Semesters

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

Assessed Value and Tax Levy of Taxable Property

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

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

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

State Appropriations

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

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

FORMULA FUNDING APPROPRIATIONS

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

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

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

STUDENT SUCCESS POINTS

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

State Appropriations Exhibit 1

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

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

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

State Appropriation Allocation Distribution

ALAMO COLLEGES

FY 2015 STATE APPROPRIATION ALLOCATION DISTRIBUTION

BASE YEAR CONTACT HOURS - (Summer 1/II 2012, Fall 2012, and Spring 2013)

	Resident Instruction	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	29,025	78,841	1,5728	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	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	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	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	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	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	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	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 Homebased Education	\$8.32	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	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	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	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	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	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 - Other	\$19.30	0	0	0	0	0	0	0	0	0	0	0	0
16	Health Occupations - Respiratory Therapy	\$10.13	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 - Vocational Nursing	\$13.99	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	Mathematics	\$10.16	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	Mechanics and Repairers - Automotive	\$7.80	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 - Diesel, Aviation Mechanics, and Transportation Workers	\$9.69	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 - Electronics	\$10.46	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	Physical Education and Fitness	\$8.73	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	Protective Services and Public Administration	\$9.43	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	Psychology, Social Sciences, and History	\$8.68	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	Visual and Performing Arts	\$7.16	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	396,486	1,136,427	214,849	615,810	157,154	450,441	299,265	857,768	97,094	278,296	1,164,848	3,338,743
Total			7,284,591	18,371,354	3,947,395	9,955,123	2,887,362	7,281,776	5,498,363	13,866,582	1,783,899	4,498,899	21,401,611	53,973,733
Percentage of Total Dollar Amount				34.04%		18.44%		13.49%		25.69%		8.34%		100.00%
														2,152,235
														500,000
														6,814,491
														63,440,459
FY14 State Appropriation Distribution				21,593,599		11,701,202		8,558,963		16,298,712		5,287,983		63,440,459

Source: Rates per Base Year 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%

Add: 10% for funding for critical fields

Add: Core Operations

Add: Student Success

Allocated State Funding

63,440,459

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Base Period Contact Hour Rates by Discipline

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

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

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

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

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

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

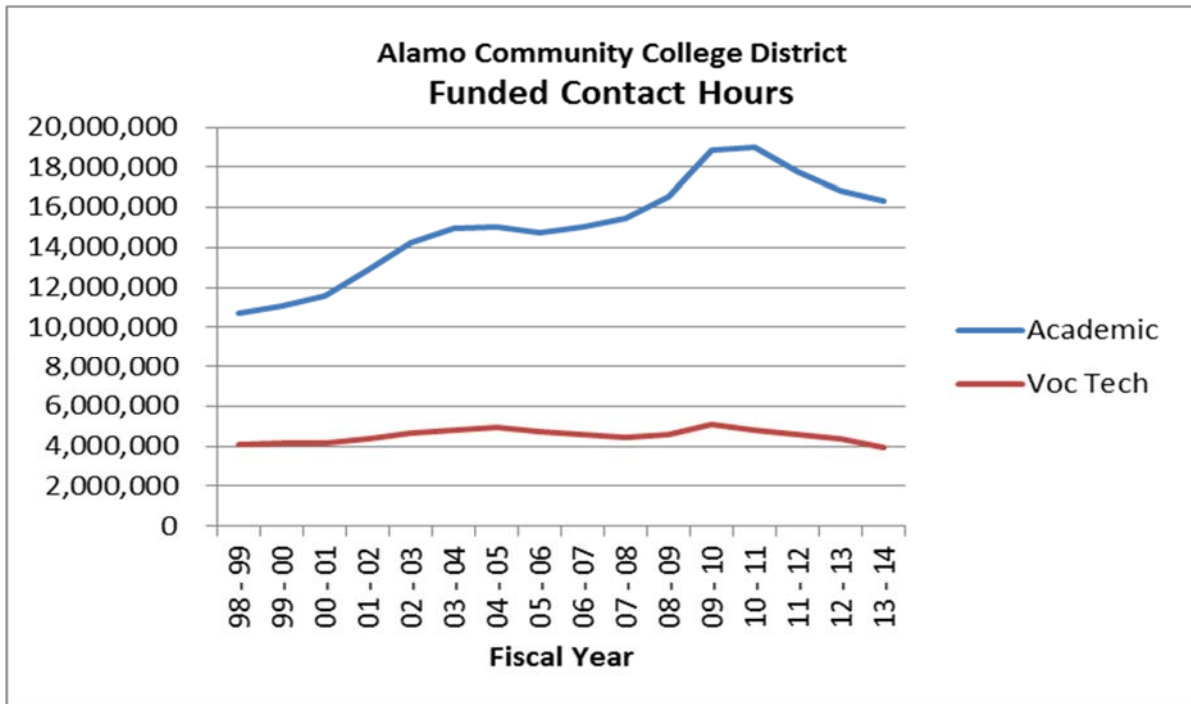
Source: Texas Higher Education Coordinating Board (THECB)

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

Contact Hours

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

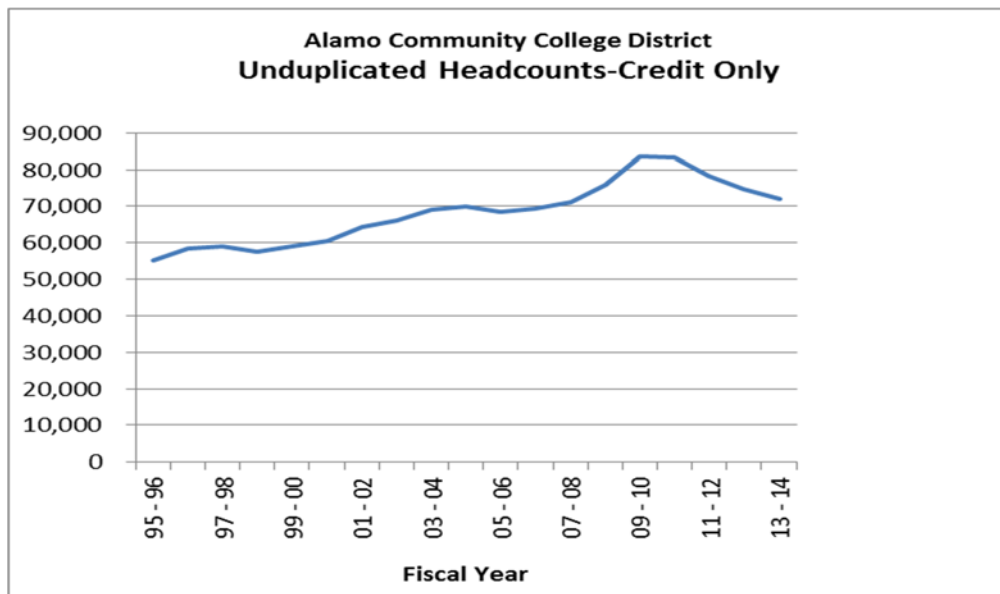
Program (Recent): CBM004 ODS - SCH and CH.egp and CBM00C ODS - CH.egp
 Source: CBM004 and CBM00C Certified Data - District IRES Office
 Excel File: Funded CH and Unduplicated HC by FY
 Note: Voc Tech includes Continuing Education Contact Hours.



Unduplicated Headcount Enrollment

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

Program (Recent): CBM001 ODS - Unduplicated Full Term (FY 2012 and up).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

10 YEAR COMPARISON OF REVENUES

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

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

(1) INCLUDES FUNDS FOR DEVELOPMENTAL EDUCATION

(2) NET TUITION AND FEES

(3) INCLUDES GROSS AUXILIARY REVENUES

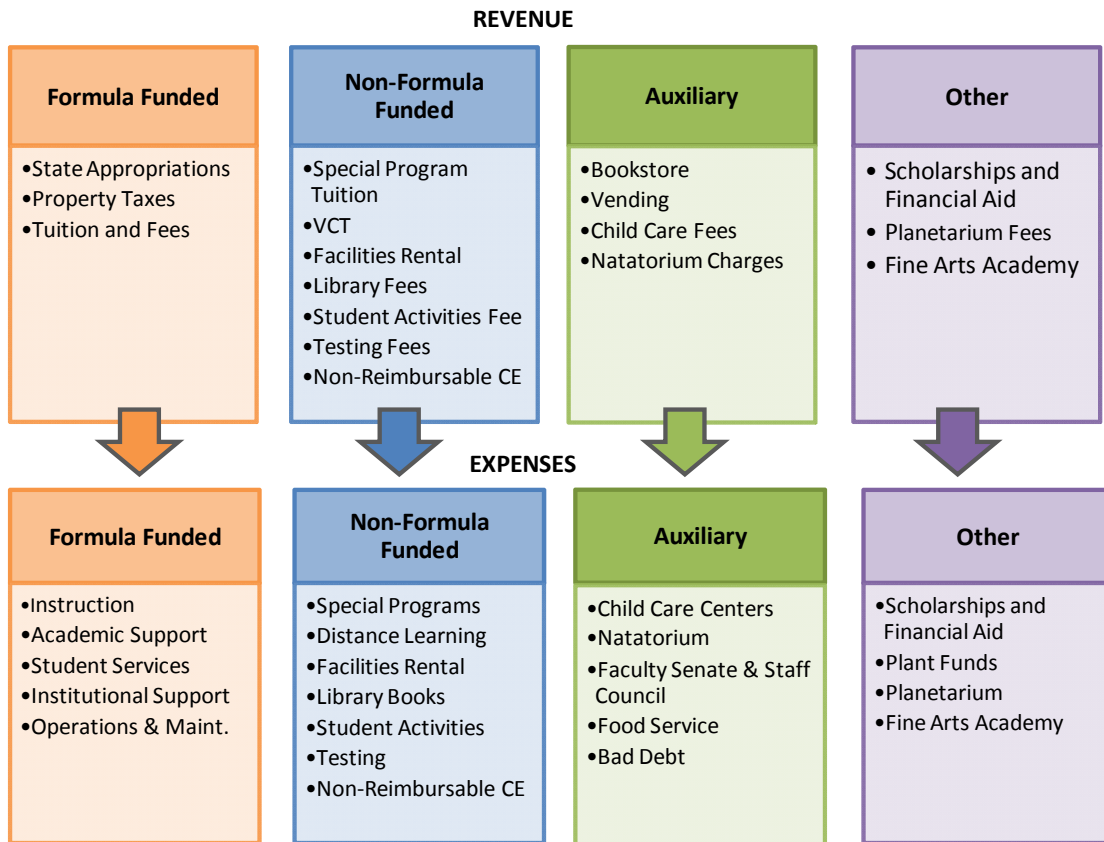
(4) PER BUDGET

(5) ACTUAL REVENUES PER AUDITED FINANCIAL REPORT

Source: Annual Financial Reports - Schedules A and C

Budget Process and Budget Calendar

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



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

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

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

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

Workload-Driven Budgeting Model – Step One of Budget Process

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

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

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

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

FY 2014-2015 Budget Model Summary

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

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

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

Budget Model Funding Methodology and Formulas

INSTRUCTION (TAB 1)

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

<p>Target Average Class Size: Target developed using the mix of contact hours in three categories: Classroom, Clinical, & Labs; committee of Academic Success leadership and the Vice Chancellor for Finance & Administration determined the average class size requirements by the 28 disciplines for each category</p> <p>Contact Hours per Faculty Staffing Unit: Target Average Class Size* x 3 credit hours x 5 classes x 16 weeks in 28 disciplines (<i>adjusted for labs/clinical contact hour/credit hour ratio</i>)</p> <ul style="list-style-type: none"> • Target Average Class Size: classroom 25.63, Clinical 10.61, Labs 17.2 <p>Faculty Staffing Units per College: Contact Hours DIVIDED by Contact Hours per Faculty Staffing Unit in each category (Classroom, Clinical or Lab)</p> <p>FSU Average Salary: district-wide Faculty Salaries with 50/50 ratio of Full-time Faculty/Adjunct</p> <p>Instructional Operations: (FY13 Actual Costs per CH) x Contact Hours</p>
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- (E) Data Exhibits
- **Target Class Size by Discipline (Exhibit 1)**
 - The table in this exhibit indicates the “targeted average class size” for each of the 28 standard disciplines per fiscal year (i.e., fall semester, spring semester, flex semesters, summer I and summer II)
 - Exhibit 1 establishes target average class size for each of the 28 academic program disciplines in three categories: Classroom, Clinical and Lab; these categories each have specific faculty drivers that require staffing needs be calculated exclusively, based on the contact hour projections in each
 - **Faculty Contact Hours per Staffing Unit (Exhibit 2)**
 - This criterion provides a way to calculate the varying average contact hours per faculty staffing unit by discipline as a companion snapshot to the TARGET CLASS SIZE BY DISCIPLINE (Exhibit 1).
 - The table in this exhibit is based on calculating the average contact hours per faculty staffing unit per discipline for the fall, spring, summer I, and summer II semesters, based on a standard of 15 credit hours per semester per faculty staffing unit. The calculation assumes that “equivalencies” in contact hours will be developed to match this standard of methodology, as follows:
 - A Semester is generated based on the following formula: *(targeted average class size x 3 credit hour class x 5 classes per semester) x (16 weeks in a semester) = faculty contact hours per faculty staffing unit for either the fall, spring or summer semester; adjusted for labs/clinical contact hour/credit hour ratio*
 - For the purposes of a funding model, the Academic Year is divided between the traditional 9-month (fall & spring) terms and summer. While staffing requirements are calculated in the same way for all terms, the summer pay schedule for full-time faculty by policy is based on 130 percent of the adjunct pay rate; for this reason, summer faculty staffing units (FSU) are calculated separately by the three categories (Classroom, Clinical, Lab)
 - The purpose of calculating faculty contact hours per staffing unit is to allow for consistent and equitable method of calculating the number of faculty staffing units per college based on the current and projected enrollment by discipline and by college.

Faculty Staffing Units per College (Exhibit 3)

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

ACADEMIC SUPPORT (TAB 2)

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

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

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

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

STUDENT SERVICES (TAB 3)

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

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

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

INSTITUTIONAL SUPPORT (TAB 4)

Institutional Support funding is based on the following formula:

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

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

OPERATIONS AND MAINTENANCE

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

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

NON-FORMULA EXPENSE

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

Exhibit 1

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

Exhibit 2

ALAMO COMMUNITY COLLEGE DISTRICT

Based on a Target Average Class Size for each Category

Faculty Contact Hours Per Staffing Unit

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

(A) Clinical and Lab adjusted for the contact hour/credit hour ratio

Exhibit 3

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

Exhibit 4

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

Exhibit 5

REVENUE AND FUNCTIONAL EXPENDITURE ALIGNMENT
FY 2015 BUDGET DEVELOPMENT

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

TAB 1

FY15 BUDGET DEVELOPMENT - INSTRUCTION (1XXX)

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

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

TAB 2

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

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

TAB 3

FY15 BUDGET DEVELOPMENT - STUDENT SERVICES (4XXX)

	SAC	SPC	PAC	NVC	NLC	TOTAL
Enrollment - Non Exempt & Other Exempt	48,404	23,818	20,112	33,941	13,038	139,313
\$ / Enrollment - Non Exempt & Other Expt	\$ 109.52	\$ 109.52	\$ 109.52	\$ 109.52	\$ 109.52	\$ 109.52
Enrollment - Dual Credit	3,934	3,458	3,113	5,595	798	16,898
\$/Enrollment - Dual Credit	\$ 21.90	\$ 21.90	\$ 21.90	\$ 21.90	\$ 21.90	\$ 21.90
Distribution	\$5,387,208	\$2,684,207	\$2,270,782	\$3,839,651	\$1,445,356	\$15,627,204
Strategic Initiatives / One-time Adjustments						
Add: full year Compensation	\$435,562	\$212,284	\$266,687	\$477,568	\$193,550	\$1,585,650
Add ECHS overlay	\$65,329	\$65,329	\$130,658	\$0	\$65,329	\$326,646
Add: High-touch Advising ¹						\$0
Less: Call Center savings ²	(\$392,368)	(\$73,960)	(\$46,629)	(\$86,603)	(\$40,870)	(\$640,430)
TOTAL DISTRIBUTION - STUDENT SERVICES	\$5,495,731	\$2,887,860	\$2,621,498	\$4,230,616	\$1,663,365	\$16,899,070

¹ 45 additional advising positions to be covered by savings tied to FY14 retirement incentive

² Call Center savings is an approved strategic initiative, based on call volumes by location, as part of the Call Center consolidation. As actual volumes become available, this item will be adjusted accordingly.

TAB 4

FY15 BUDGET DEVELOPMENT - INSTITUTIONAL SUPPORT (5XXX) - DISTRICT

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

Department Budget Allocations by College by Functional Categories

San Antonio College

Department Budget Allocations by Functional Categories

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

San Antonio College
Department Budget Allocations by Functional Categories

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

San Antonio College
Department Budget Allocations by Functional Categories

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

San Antonio College
Department Budget Allocations by Functional Categories

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

San Antonio College
Department Budget Allocations by Functional Categories

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

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

** FTE faculty salaries include compensation study adjustments.

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

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

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

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

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

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

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

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

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

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

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

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

** FTE faculty salaries include compensation study adjustments.

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

Palo Alto College
Department Budget Allocations by Functional Categories

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

Palo Alto College
Department Budget Allocations by Functional Categories

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

Palo Alto College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
PAC Evening and Weekend Operations	113001	830210	3010			46,339.00		1,500.00	47,839.00
PAC VP Academic Success Office	113001	831001	3010			240,056.00		20,000.00	260,056.00
PAC Tutoring Services	113001	831008	3010			206,230.00		49,000.00	255,230.00
PAC Dean Of Arts & Sciences Office	113001	831101	3010			153,338.00		10,000.00	163,338.00
PAC Journal Designated Revenue	113001	831177	3010					400.00	400.00
PAC Journal	113001	831178	3010			2,151.00		4,000.00	6,151.00
PAC Dean Of Career & Technology Off	113001	831201	3010			188,535.00		10,000.00	198,535.00
PAC Dean Of Learning Resource	113001	831301	3010			88,223.00		10,000.00	98,223.00
PAC Learning Resources	113001	831302	3010			225,619.00		5,000.00	230,619.00
PAC Library Automation	113001	831304	3010					20,001.00	20,001.00
PAC Library Books and Materials	113001	831305	3010					161,944.00	161,944.00
PAC LRC Fines	113001	831307	3010					3,500.00	3,500.00
PAC Dean of CE & Workforce Office	113001	831401	3010			199,720.00		185,930.00	385,650.00
PAC Dean of Students	113001	832051	3010					10,000.00	10,000.00
STUDENT SERVICES									
PAC General Institutional Costs	113001	830002	4010				784,713.00	250,282.00	1,034,995.00
PAC Gym Rental	113001	830020	4010			15,000.00			15,000.00
PAC Gym Rental	173001	830020	4010					10,000.00	10,000.00
PAC New Student Orientation	113001	830205	4010			171,470.00		39,000.00	210,470.00
PAC Career and Transfer Ctr	113001	830208	4010			95,586.00			95,586.00
PAC VP Student Success Office	113001	832001	4010			227,309.00		75,000.00	302,309.00
PAC PACfest	113001	832005	4010					25,000.00	25,000.00
PAC Dean of Students	113001	832051	4010			167,423.00			167,423.00
PAC Student Activities	113001	832101	4010			189,395.00		20,000.00	209,395.00
PAC New Student Convocation	113001	832103	4010					2,000.00	2,000.00
PAC Student Activity Fee-Designated	113003	832106	4010			30,016.00		9,443.00	124,459.00
PAC Admissions and Records	113001	832201	4010			339,860.00		20,000.00	359,860.00
PAC Assessment	113001	832204	4010			223,282.00		54,220.00	277,502.00
PAC Learning Communities	113001	832205	4010					2,000.00	2,000.00
PAC Veterans Affairs	113001	832206	4010			145,690.00		10,500.00	156,190.00
PAC Counseling	113001	832401	4010			445,877.00		3,000.00	448,877.00
PAC Puente Program	113001	832402	4010					5,000.00	5,000.00
PAC Student Support Services	113001	832501	4010			634,069.00		3,000.00	637,069.00

Palo Alto College
Department Budget Allocations by Functional Categories

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

Palo Alto College
Department Budget Allocations by Functional Categories

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

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

** FTE faculty salaries include compensation study adjustments.

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

Northwest Vista College
Department Budget Allocations by Functional Categories

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

Northwest Vista College
Department Budget Allocations by Functional Categories

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

Northwest Vista College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES	BENEFITS	OPERATING EXPENSES	TOTAL
NVC Math Chair	114001	842071	3010			80,927.00		36,250.00	117,177.00
NVC Math Lab	114001	842072	3010			209,829.00			209,829.00
NVC Social Sciences Chair	114001	842081	3010			30,016.00		12,750.00	42,766.00
NVC English and Reading Chair	114001	842091	3010			46,375.00		13,400.00	59,775.00
NVC English and Reading Labs	114001	842094	3010			265,582.00		11,000.00	276,582.00
NVC Writing Across Curriculum Lab	114001	842096	3010			85,584.00		1,530.00	87,114.00
NVC Speech Lab	114001	842101	3010			50,900.00		1,450.00	52,350.00
NVC Learning Resources	114001	842202	3010			594,834.00		45,100.00	639,934.00
NVC Library Books and Materials	114001	842204	3010					336,363.00	336,363.00
NVC Arts and Sciences	114001	842301	3010					60,800.00	60,800.00
NVC Interdisciplinary Programs	114001	842301	3010			107,558.00			107,558.00
NVC Dual Credit Program	114001	842302	3010			117,694.00		251,400.00	369,094.00
NVC Distance Learning	114001	842303	3010			173,752.00			173,752.00
NVC Teaching with Technology	114001	842303	3010			13,000.00		51,300.00	64,300.00
NVC Service Learning	114001	842304	3010			47,266.00		11,750.00	59,016.00
NVC TeachandLearn Facilitation	114001	842402	3010			309,000.00		28,760.00	337,760.00
NVC Work Force Development	114001	842501	3010			75,316.00		11,601.300	191,329.00
NVC CE Administration	114001	842506	3010			116,344.00			116,344.00
NVC Program Dev & Performance	114001	842511	3010			153,424.00		36,700.00	190,124.00
NVC Go Print	114001	844004	3010					29,600.00	29,600.00
NVC College Event Coordination	114001	844012	3010					13,000.00	13,000.00
NVC Information Technology	114001	844021	3010			722,970.00		603,290.00	1,326,260.00
NVC Open Computer Lab	114001	844022	3010			124,000.00		2,300.00	126,300.00
NVC Organization Learning Coord	114001	844041	3010			90,262.00		38,984.00	129,246.00
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010				948,559.00	331,907.00	1,280,466.00
NVC College Event Coordination	114001	844012	4010					31,750.00	31,750.00
NVC Student Affairs	114001	845001	4010			468,203.00		57,434.00	525,637.00
NVC Recruitment	114001	845002	4010			228,406.00		23,832.00	252,238.00
NVC Develop. Educ. Advising	114001	845003	4010			25,000.00		12,950.00	37,950.00
NVC Graduation	114001	845101	4010			222,452.00		32,400.00	254,852.00
NVC Assessment And Testing	114001	845102	4010			254,713.00		43,466.00	298,179.00
NVC Admissions And Records	114001	845103	4010			606,785.00		22,815.00	629,600.00
NVC New Student Orientation	114001	845104	4010					26,784.00	26,784.00

**Northwest Vista College
Department Budget Allocations by Functional Categories**

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

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

** FTE faculty salaries include compensation study adjustments.

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

Northeast Lakeview College
Department Budget Allocations by Functional Categories

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

Northeast Lakeview College
Department Budget Allocations by Functional Categories

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

Northeast Lakeview College
Department Budget Allocations by Functional Categories

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

Northeast Lakeview College
Department Budget Allocations by Functional Categories

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

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

** FTE faculty salaries include compensation study adjustments.

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

District and District Support
Department Budget Allocations by Functional Categories

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

**District and District Support
Department Budget Allocations by Functional Categories**

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

District and District Support
Department Budget Allocations by Functional Categories

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

District and District Support
Department Budget Allocations by Functional Categories

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

District and District Support
Department Budget Allocations by Functional Categories

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

District and District Support
Department Budget Allocations by Functional Categories

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

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

** FTE faculty salaries include compensation study adjustments.

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



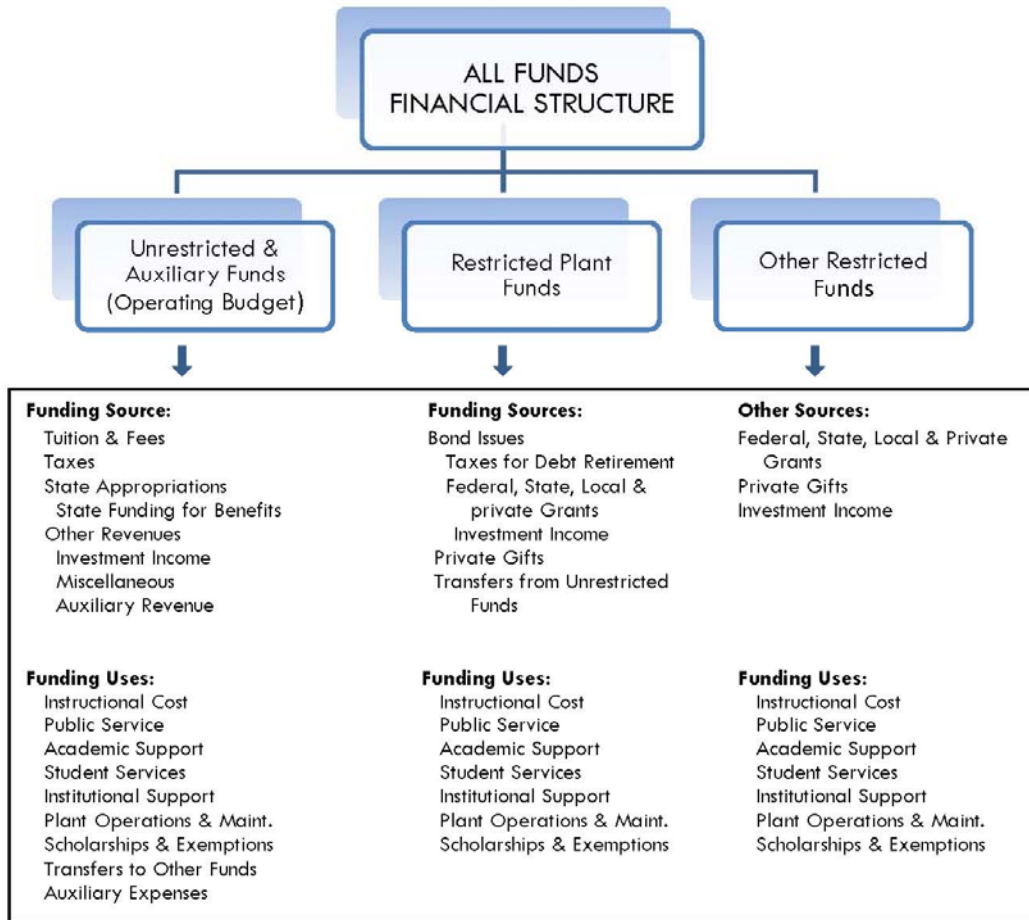
ALAMO
COLLEGES

APPENDICES



ALAMO
COLLEGES

All Funds Financial Structure



Financial Policies and Procedures

C.1.3 (Policy) Appropriations and Revenue Sources

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 8-18-09

Financial Stability

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

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

Investments

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

Donations and Grants from Private Sources

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

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

Facilities Use

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

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

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

Sale of College District Real Estate

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

Depository of Funds

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

Ad Valorem Taxes

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

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

C.1.4 (Policy) Budget

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 5-23-12

Annual Budget

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

Scope

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

Budget Principles

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

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

Budget Adjustments and Reallocations

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

Line Item Groups

The line item groups are:

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

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

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

Budget Amendments

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

Savings Incentive Program

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

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

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

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

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

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

Budget Balance

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

C.1.4.1 (Procedure) Annual Operating Budget

Responsible Department: Vice Chancellor for Finance and Administration

Based on Board Policy: C.1.4 - Budget

Approved: 8-18-09

Last Amended:

Chancellor's Reserve

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

No funds shall be expended directly from this account.

Preventive Maintenance Set Aside

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

C.1.7 (Policy) Investments

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 9-15-09

Last Board Action: 10-22-13

General

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

Scope

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

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

Objectives

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

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

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

C.2.3 (Policy) Facilities and Grounds Management

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

Board Adoption: 8-18-09

Last Board Action: 5-14-10

Maintenance and Operations

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

Preventive Maintenance

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

Funding

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

Administration

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

C.3.1 (Policy) Debt Management

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 5-17-11

Last Board Action: 5-21-13

General

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

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

Scope

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

Objectives

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

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

Functional Category Descriptions

1xxx Instruction

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

It includes salary and operating expenditures for:

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

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

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

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

It includes salary and operating expenditures for:

- Lectures
- Seminars and Workshops
- Planetarium operations.

3xxx Academic Support

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

It includes salary and operating expenditures for:

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

4xxx Student Services

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

It includes salary and operating expenditures for:

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

5xxx Institutional Support

This category includes salary and operating expenditures for:

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

6xxx Operations and Maintenance of Plant

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

It includes salary and operating expenditures for:

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

7xxx Scholarships and Fellowships

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

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

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

8xxx Auxiliary Enterprises

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

It includes salary and operating expenditures for:

- Child Care Center
- Food Service
- Natatorium Operation

Tuition and Fee History

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

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

* Per Semester Hour

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

Enrollment Reports

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

Principal Employers in Bexar County

Principal Employers Greater than 5,000 Employees

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

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

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

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

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

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

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

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

FY15 Budget-Related Board Minute Orders/Approved Minutes

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

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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

IMPLICATIONS

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

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

Employee Services: N/A

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

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

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

Diane Snyder Digitally signed by Diane Snyder
DN: cn=Diane Snyder, o=VCFA, ou=Alamo Colleges, email=dsnyder12@alamo.edu, c=US
Date: 2014.08.07 16:16:06 -0500

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

Dr. Bruce H. Leslie Date
Chancellor



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

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

TOTAL AVAILABLE = Current Funds + Plant Funds

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

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

ALAMO COLLEGES
FY 2014 - 2015 ALL FUNDS BUDGET REPORT

Exhibit I

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

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

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

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

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

* Note: Restated to include State paid benefits

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

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

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

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

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

E) Includes \$2M increase to Preventive Maintenance

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

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

BACKGROUND

The reallocation of \$0.002/\$100 between the M&O and debt rates will provide additional funds for preventive maintenance while maintaining sufficient tax proceeds for debt service. The combined tax rate is unchanged at \$0.149150/\$100. Even though the combined tax rate is stable, because of the increase in property values, the calculated effective rate is now lower than current rate, requiring notices and hearings. The recommended M&O tax rate of \$0.106400/\$100 of assessed valuation, which results in estimated operating tax revenues of \$118.2 million is higher than the current year calculated effective tax rate of \$0.100704/\$100 of assessed valuation. The debt rate of \$.042750/\$100 will raise the revenue needed for FY 2014-2015 debt service payments and other actions per the approved 2015 Debt Management Plan. The combined tax rate of \$0.149150/\$100 is higher than the combined effective tax rate of \$0.143874/\$100, but lower than the combined roll-back rate of \$0.151651/\$100. Two public notices and two public hearings are required prior to final approval of the tax rate when the proposed tax rate is greater than either the rollback tax rate or the effective tax rate (whichever is lower).

IMPLICATIONS

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

Strategic Objective: Goal III Performance Excellence

Human Resources: N/A

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

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

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

Digitally signed by Diane Snyder
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Diane Snyder

Diane E. Snyder Date
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie Date
Chancellor



2014 Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

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

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

Statement of Increase/Decrease

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

Schedule A - Unencumbered Fund Balance

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

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

Schedule B - 2014 Debt Service

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

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

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

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

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

2014 Tax Planning Calendar

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

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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

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

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

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

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

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

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

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

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

NOTICE OF TAX REVENUE INCREASE

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

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

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

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

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

The FY15 budget has been built with the following assumptions:

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



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

IMPLICATION

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

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

Human Resources: N/A

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

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

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

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Colleges, email=dsnyder12@alamo.edu, c=US
Date: 2014.07.24 16:55:37 -0500

Dr. Bruce H. Leslie, Chancellor



ALAMO COLLEGES
FY15 General Operating Budget Comparison

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

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

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

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

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

- * Note: Restated to include State paid benefits
- A) Increased \$0.4M based on receipt of 7/24/2014 Bexar County Appraisal Districts' Certified Appraisal Roll
- B) Increased by \$1.2M for impacts of 7/24/2014 adjustments for tax revenue and advisor costs
- C) FY15 Variance due to (\$ in millions):
- | | |
|--|--------------|
| True up to FY14 Actual Enrollment | (9.0) |
| Retirement impact | (0.9) |
| Growth (New Program, ECHS and Non Formula) | 2.7 |
| Other Investment - Instruction | 4.7 |
| | <u>(2.5)</u> |
- D) Increased by \$2.8M for cost of advisors
- E) Includes \$2M increase to Preventive Maintenance

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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

IMPLICATIONS

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

Strategic Plan: Performance Excellence

Human Resources: None

ATTACHMENTS: FY 2015 Debt Management Plan

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

 Dr. Bruce H. Leslie Date
 Chancellor

Diane Snyder Digitally signed by Diane Snyder
 DN: cn=Diane Snyder, o=VCFA, ou=Alamo
 Colleges, email=dsnyder12@alamo.edu, c=US
 Date: 2014.05.08 15:09:08 -05'00'

 Diane E. Snyder Date
 Vice Chancellor for Finance
 and Administration



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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

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

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

IMPLICATIONS:

Financial: Produce approx. \$750K for other SFA or FY15 Budget priorities

Strategic Plan: Goal III. Performance Excellence

Employee Services: N/A

ATTACHMENTS: Award Year 2014-2015 Overview

Dr. Harold Whitis Date
District Director Student Financial Aid

Diane Snyder
Digitally signed by Diane Snyder
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Colleges, email=dsnyder12@alamo.edu, c=US
Date: 2014.05.08 15:11:29 -05'00'

Diane E. Snyder Date
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie Date
Chancellor



ALAMO
COLLEGES



April 30, 2014

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

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

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

FCWS Allocations Comparison

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

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

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

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



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

IMPLICATIONS

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

ATTACHMENTS:

Pamela K Ansboury Digitally signed by Pamela K Ansboury
DN: cn=Pamela K Ansboury, o=Hawaii College, ou=Finance and
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Pamela Ansboury, CPA, M.Ed, Assoc. Vice
Chancellor for Finance & Fiscal Services

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

Dr. Bruce H. Leslie
Chancellor

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

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

MINUTE ORDER

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

PURPOSE

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

BACKGROUND

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

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

IMPLICATIONS

Financial: Increases offset costs

Strategic Plan: Goal IV. Performance Excellence

Human Resources: N/A

ATTACHMENTS: Tuition and Fee Schedule Effective Fall 2014

Pamela K Ansboury Digitally signed by Pamela K Ansboury
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Pamela Ansboury, CPA, M.Ed, Assoc. Vice
Chancellor for Finance & Fiscal Services

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

Dr. Bruce H. Leslie
Chancellor

*Change Pending Approval

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

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

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

Tuition:

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

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

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

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

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

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

*Change
Pending Approval

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

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

No Change

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

Continuing Education:

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

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

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

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

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

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

Workshop Fees:

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

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

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

AMENDMENT TO 2014 RETIREMENT INCENTIVE PROGRAM

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

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

IMPLICATIONS

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

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

Digitally signed by Linda Boyer-Owens
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ou=Human Resources/Organizational Development,
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Date: 2014.04.11 08:58:27 -0500'

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

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

Dr. Bruce H. Leslie _____ Date
Chancellor



2014 Retirement Incentive Program Document

Background

The Alamo Colleges Retirement Incentive Program is intended to:

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

Program Features

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

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

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

For all program retirement dates:

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

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



ALAMO
COLLEGES

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

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

Program Limits

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

Procedures

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

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

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

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

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

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

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

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

BACKGROUND

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

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

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

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

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

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

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

TOTAL ELIGIBLE EMPLOYEES*

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

TOTAL SALARIES OF ELIGIBLE EMPLOYEES*

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

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

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

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

MINUTE ORDER

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

PURPOSE

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

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

BACKGROUND

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

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

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

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

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

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

TOTAL ELIGIBLE EMPLOYEES*

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

TOTAL SALARIES OF ELIGIBLE EMPLOYEES*

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

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

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

IMPLICATIONS

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

Strategic Plan: (\$6.0M) future annualized salary + benefit cost savings.
Net breakeven over 13 months.
Human Resources: Goal IV Performance Excellence
Build talent and engage employees with a focus on learning,
Collaboration and performance

ATTACHMENTS: Alamo Colleges 2014 Retirement Incentive Program Document

Linda Boyer-
Owens

Digitally signed by Linda Boyer-Owens
DN: cn=Linda Boyer-Owens, o=Alamo Colleges,
ou=Human Resources/Organizational Development,
email=lboyer-owens@alamo.edu, c=US
Date: 2014.03.20 11:34:49 -05'00'

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

Diane E. Snyder

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Diane E. Snyder Date
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie Date
Chancellor



ALAMO
COLLEGES

2014 Retirement Incentive Program Document

Background

The Alamo Colleges Retirement Incentive Program is intended to:

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

Program Features

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

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

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

For all program retirement dates:

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

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

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

Program Limits

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

Procedures

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Balanced Budget – Revenue budget equals expense budget.

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Projects.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ethnicity – Ethnic origin of students, faculty or staff.

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

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

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

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

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

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

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

FTE – Full time equivalent.

FTSE – Full time student equivalent.

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

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

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

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

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

Headcount – Number of students in a group by classification.

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

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

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

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

Levy – To impose taxes, assessments or service charges.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THEA – Texas Higher Education Assessment.

THECB – The Texas Higher Education Coordinating Board.

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

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

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

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

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

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

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

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

Campus Locations

Northeast Lakeview College

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

Northwest Vista College

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

Palo Alto College

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

San Antonio College

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

Southwest Campus

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

St. Philip's College

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

District Office - Houston Street

811 W. Houston St.
 San Antonio, TX 78207

District Office - Sheridan

201 W. Sheridan
 San Antonio, TX 78204



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