

Alamo Community College District

San Antonio, Texas

Fiscal Year 2015-16 Annual Budget



ALAMO
COLLEGES

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

ALAMO COMMUNITY COLLEGE DISTRICT

FY 2015-2016 Annual Budget

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INTRODUCTION



Message from the Chancellor

November 2015

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

It is my pleasure to present the Alamo Colleges FY 2015-2016 Annual Budget. This budget is the seventh consecutive annual budget with a focus on strategies that improve student success and efficiencies to guarantee long-term financial strength. The direction has been and is to balance the budget without employee layoffs, furloughs, or salary cuts. We have saved \$48.4 million over the last seven years, while protecting our employees' jobs, and maintaining quality education for the students we serve.

The Alamo Colleges continue to be a fluid organization, willing and able to re-direct resources and align our processes with our four key areas of focus: (1) Enrollment growth and aligning funding to instruction, academic support and student services, (2) Supporting our key strategic priorities, (3) Maintaining a safe and secure education and work environment, and (4) Taking care of our employees.

The Alamo Colleges have conducted an inclusive strategic planning process coordinated by the Strategic Planning and Performance Excellence department that has culminated in the development of a set of priorities for sustained national excellence with a vision to be the best in the nation in Student Success and Performance Excellence. These six strategic priorities are:

1. AlamoADVISE – increase student persistence and accelerate the completion of credentials through the implementation of a case management model based on intrusive and intentional interventions and tools that guide the students on their academic and career pathway.
2. AlamoENROLL – an enrollment management project focused on simplifying the student experience and aims at reducing student drops for non-payment and assesses the end-to-end student experience from application to registration.
3. AlamoINSTITUTES – establishes a clear and structured academic and career pathway, providing a coherent student experience tied to each student's interests and areas of study.
4. Dual Credit – partnering with high schools/ISD's to allow high school students to enroll in college courses and receive simultaneous academic credit for the course from both the college and high school.
5. Accreditation/Reaffirmation – gain and maintain accreditation standards through the Southern Association of Colleges and Schools.
6. Completion – Using the '4 Disciplines of Execution' to improve execution and achievement of the most important strategic goal of the Alamo Colleges: Student Success.

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

Sincerely,

Bruce H. Leslie, Ph.D.
Chancellor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Alamo Community College District

Texas

For the Fiscal Year Beginning

September 1, 2014

Executive Director

Alamo Colleges was awarded its fifth Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for its FY 2014-2015 Operating Budget. This award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government budgets. The budget document must meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA for review.

Report from the Vice Chancellor for Finance and Administration

FY 2016 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. 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.

Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared according to Generally Accepted Accounting Principles (GAAP) on the accrual basis of accounting (comparable to the audited financial statements) for operating funds and available resources for construction and renewal funds, Board policy and the Texas Higher Education Coordinating Board guidelines as defined in the *Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. Notices of the Budget Planning and Budget Adoption meetings were posted according to the Texas Government code, Sections 551.00-551.146.

On August 18, 2015, the Board of Trustees approved the FY 2015-2016 All Funds Annual Budget with projected revenues of \$449,551,408; restricted and plant fund balance commitment of \$17,721,245; operating fund balance commitment of \$0; and expenses of \$467,272,653. 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)	\$74.8 million	22.8%
Veteran's Asst. Ctr.	\$4.5 million	1.4%
Local Taxes	\$132.3 million	40.3%
Tuition/Fees	\$105.8 million	32.2%
Other	\$10.9 million	3.3%
Total Revenues	\$328.3 million	100.0%
Operating Fund Balance Transfer	\$0 million	
Total Funds Available	\$328.3 million	

The Instruction and General (I&G) Operating Budget (Unrestricted Funds) was approved by the Board of Trustees on July 28, 2015 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 \$328.3 million. The approved operating budget was balanced with revenues equal to operating expenses funding strategic investments in students and employees in customer service, operations, systems and employee development.

Strategic Investments

In the area of student success, the focus and investment continues to be on the "high touch" advisor model, enabling all students access to a certified advisor that will guide the student through their entire career pathway. FY 2016 will see the process of assignment of advisors automated along with the continued development of faculty mentoring and the deployment of the AlamoINSTITUTES, which provides a clear and structured pathway for students. In the area of Principle-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 will continue to be met by keeping our employees equipped with the tools and systems needed to support our students, along with funds available to keep our facilities maintained and safe.

Salaries and Benefits

The faculty salary plan was approved by the Trustees in March 2012, requiring an annual review of faculty salaries to align the schedule with the top three Texas community college peers. However, due to funding pressure, FY 2016 compensation adjustments have been deferred to FY 2017.

Additionally, cost containment efforts have been reflected in this year’s budget including limiting the use of temporary labor positions and accruing \$4.5 million in payroll expense savings attributed to the lag in processing and filling vacant positions.

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 approach ensures that all benefits provided to employees will be fully captured in the budget process.

Succeeding in Challenging Fiscal Times

It is noteworthy to point out that Alamo Colleges continues to maintain its strong fiscal and budgetary principles while weathering the storm of funding challenges. Since 2010, state funding has declined by \$25 million. In that same period of time, we have saved \$48 million by implementing cost savings strategies that have a recurring impact on the annual budget. Additionally, investments have been made in our students with \$13 million built into the budget to enhance our student success initiatives, while also continuing to invest in our employees through compensation adjustments and training.

Restricted Budget

Total budgeted revenues for restricted funds are expected to be \$121.2 million from federal or state revenues, ad valorem taxes, and proceeds from debt issuance. Multi-year balances of \$29.5 million are expected to be rolled forward for allowable uses and capital projects, of which \$9.9 million will be used for this budget year and \$19.6 million for future budget years. The expense budget totals \$138.9 million and is summarized below:

Expense Budget	Source of Funding	Amount
Instruction and General	Federal or State Funding	\$12.8 million
Scholarships and Fellowships	Federal or State Funding	\$54.7 million
Capital-related	Debt and roll-forward funding	\$17.7 million
Debt service for general obligation bonds and maintenance tax notes	Ad valorem taxes	\$53.8 million
Total		\$138.9 million

Final Thoughts

I am proud to submit the FY 2015-2016 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 2015-2016 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 2015-2016 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

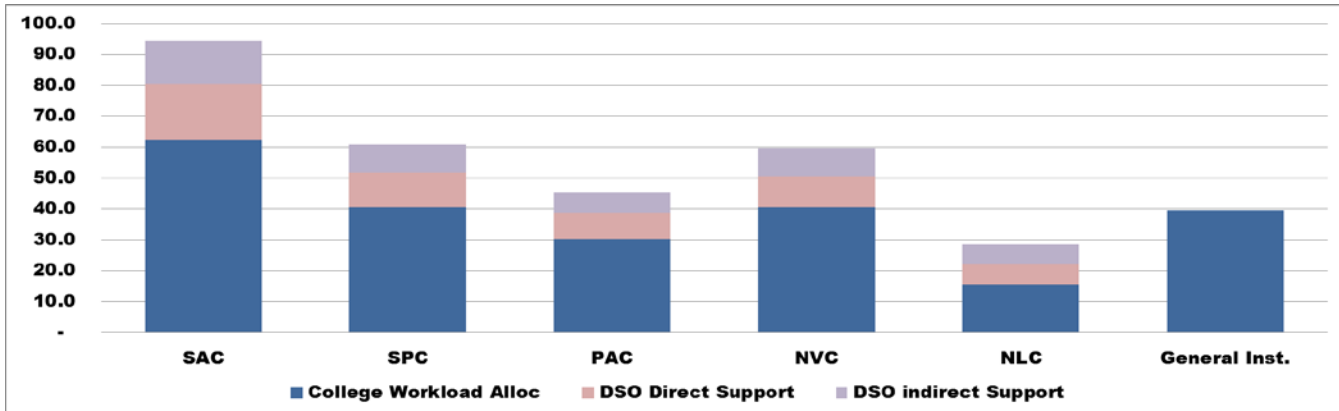
The budget development process is comprised of two major components:

1. Workload Budget Allocation Model; in the first step, there are three decision points (see table below):
 - 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 Colleges key objectives: Student Success, Principle-Centered Leadership and Performance Excellence.

	FY16	
Prior Year Budget	\$ 317.1	
1 True-Up to Prior Year Actuals	(5.8)	
Adjusted to Actuals	311.3	
2 Planned Growth	5.4	
4 Net Investments	11.6	
Budget	\$ 328.3	
	FY15	FY16
Budgeted Growth	CE & New Programs	CE & New Programs
Contact Hour Variance to Budget	-6%	
Net Investments	-\$1M more Exempt	\$4.5M VA Center Appropriation

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 direct and indirect costs.



	SAC	SPC	PAC	NVC	NLC	General Inst.	Total
College Workload Alloc	62.4	40.5	30.1	40.4	15.5	39.6	228.5
Building Maintenance	2.1	1.4	1.0	1.4	0.9		6.8
Utilities	3.0	1.8	1.6	1.2	1.1		8.7
Preventive Maintenance	5.6	3.0	2.9	1.9	1.2		14.5
Housekeeping	1.5	1.3	1.2	0.8	1.4		6.3
Groundskeeping	0.5	0.3	0.2	0.8	0.2		1.9
Bursar	0.3	0.2	0.2	0.2	0.1		1.0
Student Financial Aid (SFA)	1.1	0.8	0.5	1.1	0.5		3.9
Student Contact Center	0.5	0.4	0.2	0.5	0.2		1.8
Public Safety	2.3	1.4	0.6	1.1	0.8		6.2
Center for Student Information (CSI)	0.5	0.4	0.2	0.5	0.2		1.8
Interpreter and Immunization	0.3	0.2	0.1	0.3	0.1		1.1
Emergency Mgmt Initiatives	0.2	0.1	0.1	0.2	0.1		0.7
DSO Direct Support	18.0	11.2	8.6	10.1	6.8	-	54.7
Budget w/ Direct Support	80.4	51.7	38.8	50.6	22.3	39.6	283.3
DSO indirect Support	13.9	9.2	6.4	9.2	6.3	-	45.1
Budget - Fully Allocated	94.3	60.9	45.2	59.8	28.6	39.6	328.3

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 Colleges’ allocation of resources toward fulfilling the mission of the institution. This budget document includes summary information in text, tables, charts, and graphs for easier interpretation of the data. In addition to this guide, a table of contents provides a listing of the various topics in the budget document and a glossary provides an explanation of key concepts and terminology.

PROFILE

Snapshot

The Alamo Community College District (Alamo Colleges, District) was established as a public community college through a public election in 1945. The District operates as a political subdivision under the laws of the State of Texas. The Alamo Colleges' service area includes Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Kerr and Wilson counties. The Alamo Colleges is governed by a nine-member Board of Trustees elected for staggered six-year terms in single member districts within Bexar County and a Student Trustee serving a one-year term. The selected Student Trustee serves as a non-voting student liaison to the board and the chancellor, representing students' interests at board meetings and other district meetings. 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 Southwest Research Institute Center
- 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 96% 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 \$3.2 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 2015, the U.S. Bureau of Labor Statistics reported the national unemployment rate at 5.2%, the Texas unemployment rate at 4.4% and the San Antonio rate at 3.5%. 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.

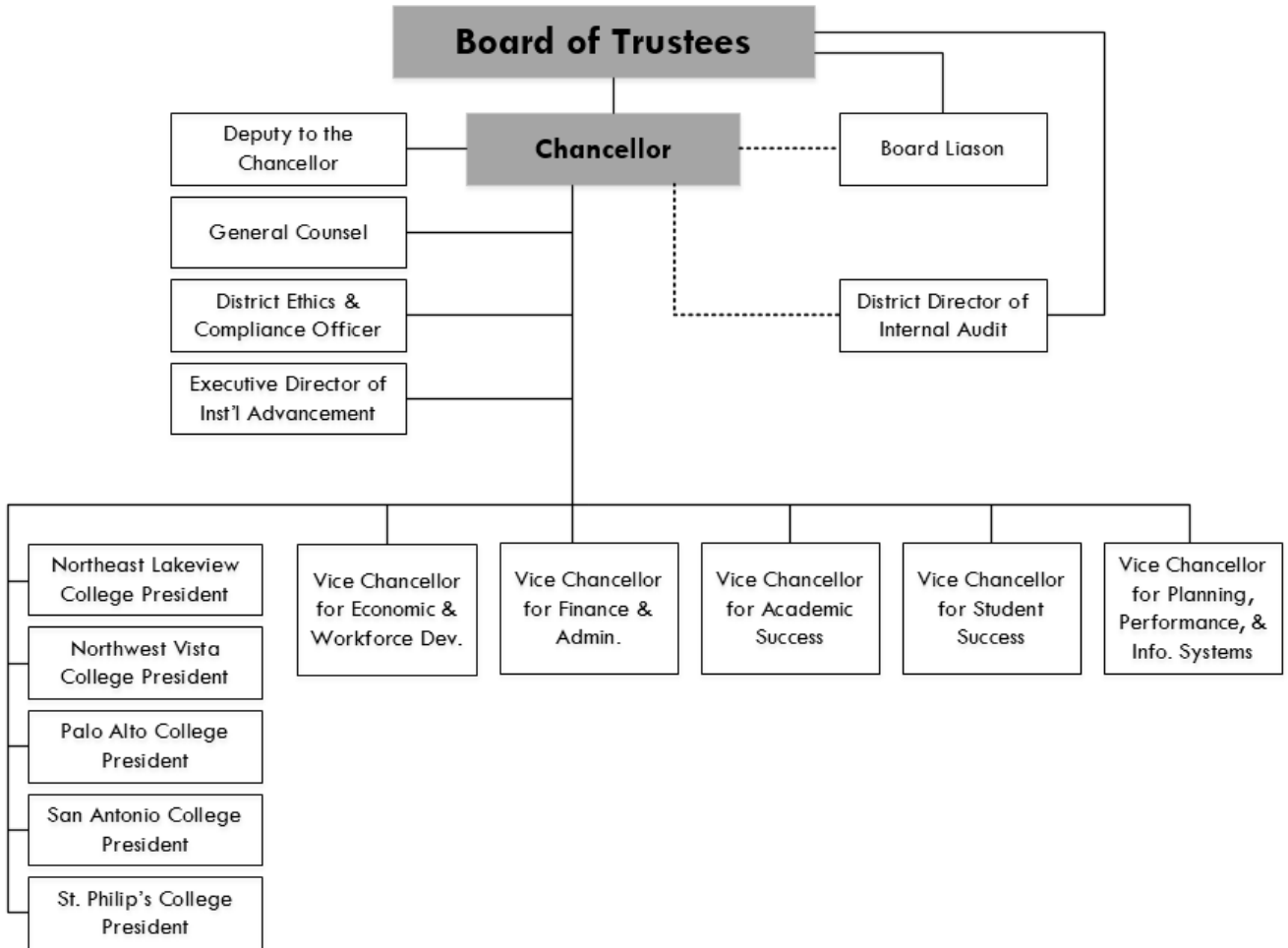
Growing city and expanding San Antonio economy. According to San Antonio Economic Development Foundation, the population of the area is over 1.3 million with an average household income of \$50,075. It encompasses 467 square miles geographically within Bexar County. San Antonio is the seventh largest municipality in the United States and the second largest city in Texas. The San Antonio population was 1,327,407 per the 2010 Census and has a projected population growth of 6.34% from 2015 - 2020. According to Forbes 2015 Lists, San Antonio is ranked 15th in job growth with college attainment of 26.7% and is the 50th 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 2015 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

Alamo Community College District



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 outcome.

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 aid, business offices, call center, workplace safety, risk management, public safety, and human resources. Master facility planning, including purchasing property, renovation and new construction is also coordinated through this division.

Vice Chancellor for Planning, Performance and Information Systems

The Vice Chancellor for Planning, Performance and Information Systems is responsible for overseeing the planning, institutional research, and information technology service functions of the institution. The Vice Chancellor oversees the areas of information technology services, strategic planning and performance excellence, state reporting, enterprise reporting, institutional research and effectiveness services, and information security.

Vice Chancellor for Student Success

The Vice Chancellor for Student Success (VCSS) coordinates with the five Alamo Colleges to ensure delivery of comprehensive, cross-college student services. The Vice Chancellor provides district-wide leadership in compliance with federal, state and local regulations governing students and in the development and implementation of cross-college operational procedures. The Office of the Vice Chancellor administers student program development and services including MyMAP, AlamoADVISE, AlamoENROLL, Center for Student Information, Student Success Initiatives and Student Compliance. Direct student services and programs administered through the VCSS office include the Mobile Go Center, Student Leadership Institute, College Connections, and Military Education.

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, coordinates with District Support Services in areas such as financial aid services, human resources, institutional effectiveness and planning, facilities development and support, and information technology striving to achieve the Alamo Colleges' overall goal of student success.

The Vice President of Student Success is the chief student affairs officer of the college and is directly responsible for admissions, advising, assessment center, and student discipline; and coordinates with DSO for business office, SFA, 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	Advising Services and Counseling
Bookstore	Calculator Loans	Career 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 2012-2016

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: Principle-Centered 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:

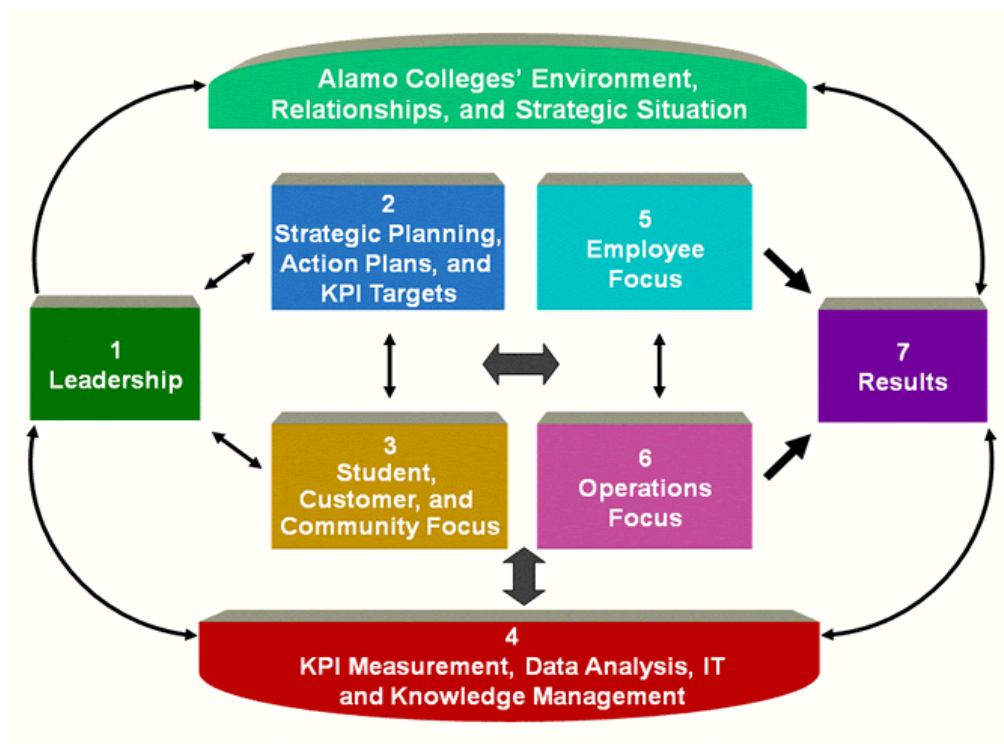
- **Students First**
- **Respect for All**
- **Community-engaged**
- **Collaboration**
- **Can Do Spirit**
- **Data-informed**

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: Principle-Centered 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.

Alamo Colleges Strategy Map



Alamo Colleges Strategy Map Achieving our Stakeholder Imperatives by 2020

Mission: Empowering our Diverse Communities for Success							
Vision: Alamo Colleges will be the Best in the Nation in Student Success and Performance Excellence							
Stakeholder Imperative	Alamo Way Policy	Six Key Strategic Priorities and Strategies	Measure of Success	Baseline	FY2016 Target	FY2017 Target	FY2018 Target
<p><u>Texas</u></p> <p>THECB 60X30: At least 60% of Texans ages 25-34 will have a postsecondary credential or degree by 2030</p> <p><u>San Antonio</u></p> <p>SA 2020: Ensure 50% of adults in San Antonio will have earned a two-or four-year degree by 2020</p> <p>AC 2020 TARGET: 13,200</p>	<p>Student Success</p> <p>Approaches:</p> <ul style="list-style-type: none"> Achieving the Dream MyMAP AlamoPREP AlamoREADY I-BEST Equity "Welcome Home" AA/AS Employability Gap 	<p>1. Completion</p> <ul style="list-style-type: none"> 4DX Automatic Degree Awards Reverse Transfer 45 hours to Completion Core Completion Advanced Certificates High Risk Courses 	WIG: Degrees and Certificates Awarded	6,371	10,500	11,500	12,500
			Reduction in High-Risk Courses	36	32	28	24
			Overall Score - Community College Survey of Student Engagement (CCSSE)	49.5	50.0	51.0	52.0
			Number of Students Awarded Internal Scholarships	2,000	2,100	2,250	2,500
		<p>2. AlamoADVISE</p> <ul style="list-style-type: none"> Advising Ratio Mentoring Model 100% Advising Milestones Achieved Career Advising 	Student-to-Advisor Ratio	900/1	450/1	350/1	350/1
			Number of Advisors Certified	0	127	127	136
			Percentage of Students with Formal Academic Plan/Institute	<10	50	75	100
			Percentage of Students Satisfied with Advising	75.2	75.2	80.0	90.0
		<p>3. AlamoINSTITUTES</p> <ul style="list-style-type: none"> Build the Pathways Students in an Institute Career Placement 	Average Semester Credit Hours Attempted by Graduates	92	88	76	66
			Percentage of Students Employed Within 6 Months of Graduation	76.4	80.0	84.0	88.0
			Degrees Awarded in High-Demand Occupations	3,049	3,201	3,362	3,530
			Percentage of Students Transferring to University	21	23	24	25
	<p>4. AlamoENROLL</p> <ul style="list-style-type: none"> Enrollment Mgmt. Alamo Colleges Online Prior Learning Assessment 	Overall Enrollment	58,129	60,000	63,000	66,000	
		Fall-to-Fall Persistence Percentage	62	65	68	71	
		Market Penetration Percentage	4.1	5.0	5.5	6.0	
	<p>5. Dual Credit</p> <ul style="list-style-type: none"> Number of ECHS Academy Growth Dual Credit Growth NEW Dual Credit Certificate 	Overall Dual Credit Enrollment	8,608	9,000	11,000	12,000	
		Number of Early College High Schools (ECHS)	3	11	13	13	
		Alamo Academies Enrollment	347	408	425	450	
		Dual Credit Certificates	0	75	150	300	
		Career and Technical Education Enrollment	75	150	800	1,800	
	<p>6. Accreditation</p> <ul style="list-style-type: none"> Reaffirmation (SAC, SPC, NVC) Accreditation (NLC) 	Overall Score - Personal Assessment of the College Environment (PACE)	3.76	4.01	4.05	4.10	
		Composite Financial Index	2.35	>2	>2	>2	
		Cumulative Number of Awards - Texas Award for Performance Excellence (TAPE)	2/6	3/6	4/6	6/6	
	<p>Principle-Centered Leadership</p> <p>Approaches:</p> <ul style="list-style-type: none"> 4DX Seven Habits Four Imperatives Maximizing Employee Talent 	<p>Performance Excellence</p> <p>Approaches:</p> <ul style="list-style-type: none"> Baldrige Excellence Framework Project Management FOCUS PDCA 					

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>.

Benchmarks

How the Alamo Colleges Measure Up






ALAMO
COLLEGES

Institutional Research and Effectiveness Services




December 2014

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

Executive Summary performance metrics are color-coded as follows:

-  Green denotes performance equal to or above the Texas VLCC average
-  Yellow denotes performance below the Texas VLCC average
-  Grey denotes that a state benchmark for the measure is unavailable
Note: For CCSSE data, the Texas state average is the benchmark

Data Trend performance metrics are color-coded as follows:

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

This process helps the Alamo 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.

Benchmarks

Executive Summary



ALAMO
COLLEGES

Driver 1. Recruitment

KPI	Measure	Benchmark	Performance	Change from Previous
Market Penetration	10. Participation rate in service area (Fall 2014 data)	State best = El Paso 5.3% AC baseline = Fall 2006 4.2%	3.7%	↔
Student Enrollment	11. Fall credit student headcount by college of Location (Fall 2013-Fall 2014 change)	AC baseline Fall 2006 to Fall 2007 change = 1.6%	-2.2%	↓
Student Enrollment	12. Fall credit student Headcount by owner college Fall 2014 credit student headcount	VLCC average = 46,991 VLCC & State Best = Dallas 64,557 National Maricopa, Fall 2011 = 141,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	58,292	↓

Driver 2. Retention

KPI	Measure	Benchmark	Performance	Change from Previous
Student Engagement	36. Support for learners (Spring 2013)	State average = 52.1 State Best = South Texas 59.6 National average = 50.0	51.2	↓
Student Engagement	37. Active & collaborative learning (Spring 2013)	State average = 49.2 State Best = Frank Philips 60.3 National average = 50.0	49.9	↔
Student Engagement	38. Student effort (Spring 2013)	State average = 48.8 State Best = El Paso 53.8 National average = 50.0	48.7	↓
Student Engagement	39. Academic challenge (Spring 2013)	State average = 48.5 State Best = Del Mar 54.3 National average = 50.0	47.7	↓
Student Engagement	40. Student-faculty interaction (Spring 2013)	State average = 48.8 State Best = Frank Philips 59.0 National average = 50.0	49.0	↔
Student Progress	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%	↑
Student Progress	60. Persistence Rate FT FTIC Fall 2013-to-Fall 2014* (Cohort = 3,643*)	State & VLCC best = LoneStar Cy-Fair 68.7% VLCC Average = 58.1.% Statewide = 53.9% Nat'l Northern Virginia, Fall 2011 = 69.0% AC developmental education 50.8%	61.7%	↓
Student Progress	62. Persistence Rate PT FTIC Fall 2013-to-Fall 2014* (Cohort = 4,185*)	AC baseline Fall 2006 to Fall 2007 = 46.3%	51.5%	↔
Student Progress	67. Productive grade rate Fall 2013, based on success rate by grade	AC baseline Fall 2006 = 67.3%	77.9%	↑

Driver 3. Completion

KPI	Measure	Benchmark	Performance	Change from Previous
Graduation	90. Number of degrees and certificates awarded (FY 2014)*	VLCC best = Dallas 8,730 VLCC average = 5,115 National = Maricopa, 2011, 22,294	7,147	↑
Graduation	94. 3-year Graduation Rate FT 3-year graduation rate by FTIC (2011 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%	14.1	↑
Graduation	95. 3-year Graduation Rate PT 3-year graduation rate by FTIC (2011 Cohort)*		7.1	↑
Graduation	96. 4-year Graduation Rate FT 4-year graduation rate by FTIC (2010 Cohort = 4,059)*	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%	17.2	↑
Graduation	97. 4-year Graduation Rate PT 4-year graduation rate by FTIC (2010 Cohort = 5,075)*		9.5	↑
Graduation	98. 6-year Graduation Rate FT 6-year graduation rate by FTIC (2008 Cohort = 4,329)*	VLCC best (South Texas) = 23.7% VLCC average = 15.3% State average = 16.8% State best (Victoria) = 36.2%	16.5	↑
Graduation	99. 6-year Graduation Rate PT 6-year graduation rate by FTIC (2008 Cohort = 3,515)*		13.1	↑
Transfer	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%	21.0%	↑

Driver 4. Clusters				
KPI	Measure	Benchmark	Performance	Change from Previous
Workforce Solutions	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%	38.0%	↓
Workforce Solutions	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 = Vernon 90.4%	76.4%	↓

Other (Operations)				
KPI	Measure	Benchmark	Performance	Change from Previous
Financial Management	132. Average class size (Fall 2014)*	VLCC Range = 15 - 25 Alamo Colleges target = 23	23.4	↔

Note:

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

*= Preliminary data

Benchmarks
Trend Data



Driver 1. Recruitment									
KPI	Measure	Benchmark	College	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Change from Previous
Market Penetration	10. Participation rate in service area	State best = El Paso 5.3% AC baseline = Fall 2006 4.2%	Alamo	4.6%	4.4%	3.9%	3.7%	3.7%	↔
Student Enrollment	11. Fall credit student headcount by college of Location	AC baseline Fall 2006 to Fall 2007 change = 1.6%	Alamo	63,341	63,682	59,835	59,457	58,129	↓
			SAC	22,056	21,939	19,640	19,428	18,311	↓
			SPC	10,828	10,710	10,313	10,238	10,514	↑
			PAC	8,965	9,163	8,568	8,427	8,376	↓
			NVC	15,921	16,067	15,992	15,965	15,797	↓
			NLC	5,571	5,729	5,322	5,399	5,131	↓
Student Enrollment	12. Fall credit student headcount by owner college	VLCC average = 46,991 VLCC & State Best = Dallas 64,557 National Maricopa, Fall 2011 = 141,425 Dual Credit = 8,700 Non-Dual Credit = 50,157	Alamo	62,295	62,517	58,857	58,894	58,292	↓
			SAC	25,269	25,567	23,134	23,004	21,280	↓
			SPC	10,828	10,710	10,313	10,238	10,514	↑
			PAC	8,965	9,163	8,568	8,427	8,376	↓
			NVC	15,921	16,067	15,992	15,965	15,797	↓
			NLC	1,312	1,010	850	1,260	2,325	↑

Driver 2. Retention									
KPI	Measure	Benchmark	College	Spring 2005	Spring 2007	Spring 2009	Spring 2011	Spring 2013	Change from Previous
Student Engagement	36. Support for learners (Spring 2013)	State average = 52.1 State Best = South Texas 59.6 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	46.0	↓
Student Engagement	37. Active & collaborative learning (Spring 2013)	State average = 49.2 State Best = Frank Philips 60.3 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	48.0	↔
Student Engagement	38. Student effort (Spring 2013)	State average = 48.8 State Best = El Paso 53.8 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	49.0	49.3	↔
			NVC	54.7	54.2	55.4	53.1	48.2	↓
			NLC	NA	NA	46.6	45.9	46.0	↔
Student Engagement	39. Academic challenge (Spring 2013)	State average = 48.5 State Best = Del Mar 54.3 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	48.0	↓
			NLC	NA	NA	49.2	46.5	45.3	↓
Student Engagement	40. Student-faculty interaction (Spring 2013)	State average = 48.8 State Best = Frank Philips 59.0 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 % DualCredit= 96.9% Non-Dual Credit = 89.5%	College	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Change from Previous
			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%	↔

Driver 2. Retention									
KPI	Measure	Benchmark	College	Fall 2009 to	Fall 2010 to	Fall 2011 to	Fall 2012 to	Fall 2013 to	Change from Previous
				Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	
Student Progress	60. Persistence Rate FT FTIC Fall-to-Fall (Cohort = 3,643)*	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%	Alamo	61.1%	58.6%	59.7%	62.8%	61.7%	↓
			SAC	57.0%	57.6%	54.6%	58.4%	54.4%	↓
			SPC	42.0%	41.6%	49.8%	49.9%	49.5%	↔
			PAC	54.9%	56.8%	54.7%	59.2%	62.1%	↑
			NVC	68.7%	62.3%	64.8%	62.6%	63.5%	↑
			NLC	40.6%	18.2%	27.6%	35.6%	54.5%	↑
Student Progress	62. Persistence Rate PT FTIC Fall-to-Fall (Cohort = 4,185)*	AC baseline Fall 2006 to Fall 2007 = 46.3%	College	Fall 2009 to Fall 2010	Fall 2010 to Fall 2011	Fall 2011 to Fall 2012	Fall 2012 to Fall 2013	Fall 2013 to Fall 2014	Change from Previous
			Alamo	50.1%	47.3%	47.8%	51.4%	51.5%	↔
			SAC	43.5%	42.6%	39.7%	43.2%	41.0%	↓
			SPC	36.8%	30.9%	36.3%	32.8%	36.8%	↑
			PAC	42.5%	38.4%	38.7%	41.6%	41.3%	↔
			NVC	54.4%	46.4%	49.7%	51.4%	50.4%	↓
			NLC	27.4%	19.4%	18.0%	18.9%	27.5%	↑
Student Progress	67. Productive grade rate (based on success rate by grade distribution)	AC baseline Fall 2006 = 67.3%	College	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Change from Previous
			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%	↔

Driver 3. Completion									
KPI	Measure	Benchmark	College	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Change from Previous
Graduation	90. Number of degrees and certificates awarded	VLCC best = Dallas 8,730 VLCC average = 5,115 National Maricopa, 2011 = 22,294	Alamo	6,016	5,509	6,271	6,371	7,147	↑
			SAC	1,995	1,870	2,533	2,495	3,036	↑
			SPC	1,415	1,433	1,434	1,416	1,357	↓
			PAC	1,309	1,063	938	1,007	930	↓
			NVC	1,289	1,135	1,352	1,426	1,786	↑
			NLC	8	8	14	27	38	↑
Graduation	94. 3-year Graduation Rate 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%	College	Fall 2007 Cohort	Fall 2008 Cohort	Fall 2009 Cohort	Fall 2010 Cohort	Fall 2011 Cohort (preliminary)	Change from Previous
			Alamo	8.0%	8.0%	8.5%	9.4%	14.1%	↑
			SAC	5.1%	5.9%	6.5%	8.0%	11.4%	↑
			SPC	8.5%	8.2%	8.2%	6.5%	10.2%	↑
			PAC	8.7%	9.3%	8.9%	13.3%	16.4%	↑
			NVC	16.7%	12.9%	14.6%	11.1%	21.4%	↑
			NLC	12.0%	6.2%	5.7%	13.1%	6.6%	↓
Graduation	95. 3-year Graduation Rate PT 3-year graduation rate by FTIC Cohort		College	Fall 2007 Cohort	Fall 2008 Cohort	Fall 2009 Cohort	Fall 2010 Cohort	Fall 2011 Cohort (preliminary)	Change from Previous
			Alamo	4.5%	4.7%	5.7%	5.4%	7.1%	↑
			SAC	2.1%	2.0%	3.0%	4.3%	5.7%	↑
			SPC	10.8%	10.9%	10.3%	10.8%	9.6%	↓
			PAC	3.2%	2.2%	3.7%	4.9%	7.6%	↑
			NVC	5.2%	5.1%	6.4%	7.8%	9.1%	↑
			NLC	0.0%	0.9%	4.2%	5.5%	7.5%	↑

Driver 3. Completion

Graduation	96. 4-year Graduation Rate FT 4-year graduation rate by FTIC Cohort (2010 Cohort = 4,059)*	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%	College	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Change
				Cohort	Cohort	Cohort	Cohort	Cohort (preliminary)	from Previous
			Alamo	10.8%	11.6%	11.7%	12.4%	17.2%	↑
			SAC	7.6%	8.2%	10.2%	9.6%	14.7%	↑
			SPC	12.0%	12.7%	11.6%	11.3%	13.4%	↑
			PAC	12.7%	11.6%	11.2%	13.6%	18.7%	↑
			NVC	17.3%	21.7%	17.5%	20.4%	23.6%	↑
			NLC	NA	20.0%	6.3%	13.3%	19.6%	↑
Graduation	97. 4-year Graduation Rate PT 4-year graduation rate by FTIC Cohort (2010 Cohort = 5,075)*		College	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Change
			Alamo	8.1%	7.9%	8.7%	8.9%	9.5%	↑
			SAC	5.8%	4.6%	4.9%	6.3%	8.5%	↑
			SPC	14.0%	14.1%	13.9%	14.2%	9.4%	↓
			PAC	5.9%	5.9%	4.6%	6.7%	8.4%	↑
			NVC	8.8%	10.4%	9.7%	10.7%	12.8%	↑
			NLC	NA	3.4%	4.7%	6.3%	11.2%	↑
Graduation	98. 6-year Graduation Rate FT 6-year graduation rate by FTIC Cohort (2008 Cohort = 4,329)*	VLCC best South Texas = 23.7% VLCC average = 15.3% State average = 16.8% State best Victoria = 36.2%	College	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Change
			Alamo	11.8%	10.7%	12.8%	13.9%	16.5%	↑
			SAC	8.1%	8.2%	10.3%	12.0%	14.3%	↑
			SPC	15.0%	12.3%	14.9%	17.1%	15.0%	↓
			PAC	13.8%	11.2%	13.7%	10.9%	16.6%	↑
			NVC	15.1%	14.3%	16.1%	18.8%	25.2%	↑
			NLC	NA	NA	NA	32.0%	16.1%	↓
Graduation	99. 6-year Graduation Rate PT 6-year graduation rate by FTIC Cohort (2008 Cohort = 3,515)*		College	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Change
			Alamo	9.2%	11.6%	13.7%	12.2%	13.1%	↑
			SAC	7.1%	6.6%	9.4%	9.0%	9.3%	↔
			SPC	10.6%	19.1%	16.5%	16.8%	16.7%	↔
			PAC	9.7%	9.3%	10.0%	10.7%	11.1%	↔
			NVC	12.6%	15.2%	14.3%	15.3%	16.2%	↑
			NLC	NA	NA	NA	10.3%	10.3%	↔
Transfer	100. % of Fall FTIC students who Transferred to a senior institution in six years	VLCC Best Collin = 32.1% VLCC Average = 25.4% Statewide = 26.0% State best Western Texas = 44.8%	College	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Change
			Alamo	19.2%	19.9%	19.7%	20.5%	21.0%	↑
			SAC	19.8%	21.5%	19.0%	18.5%	19.7%	↑
			SPC	9.5%	10.0%	12.3%	11.7%	12.2%	↔
			PAC	18.4%	15.9%	18.6%	19.0%	19.3%	↔
			NVC	31.7%	30.7%	29.6%	33.8%	30.8%	↓
			NLC	NA	NA	NA	35.6%	27.8%	↓

Driver 4. Clusters

KPI	Measure	Benchmark	College	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Change
									from Previous
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	45.9%	44.0%	48.1%	46.2%	38.0%	↓
			SAC	38.4%	37.5%	45.4%	42.6%	37.4%	↓
			SPC	43.8%	43.2%	46.8%	44.1%	44.5%	↔
			PAC	56.2%	51.8%	53.2%	55.5%	36.8%	↓
			NVC	33.8%	38.4%	42.4%	38.9%	38.1%	↓
			NLC	NA	16.7%	37.5%	30.8%	36.0%	↑
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	78.4%	75.3%	74.3%	77.1%	76.4%	↓
			SAC	78.9%	74.9%	73.2%	76.0%	76.6%	↑
			SPC	79.0%	75.9%	76.1%	78.6%	76.3%	↓
			PAC	64.9%	73.8%	68.9%	75.7%	74.1%	↓
			NVC	67.7%	62.1%	62.8%	68.1%	67.1%	↓
			NLC	NA	NA	NA	NA	NA	NA

Other (Operations)									
KPI	Measure	Benchmark	College	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Change from Previous
			Financial Management	132. Average class size (excluding courses related to Flex terms, Internet Orientation, ESOL, private Music lessons, labs, WETC (PAC and NVC), Co-Ops, Internships, Practicum, Gateway and courses where semester credit hours = 0)	VLCC Range = 15 - 25 Alamo Colleges target = 23	Alamo	24.1	23.7	23.4
			SAC	23.8	23.5	22.8	23.4	22.8	↓
			SPC	25.2	23.5	23.7	23.5	24	↑
			PAC	24.1	23.8	24.0	24.2	24	↔
			NVC	23.3	23.6	23.4	22.9	23	↔
			NLC	25.4	25.2	24.3	24.2	25.0	↑

Note:
 VLCC = Very Large Community Colleges (Alamo, Austin, Collin, Dallas, El Paso, Houston, Lone Star, San Jacinto, South Texas, Tarrant)
 Source: THECB Accountability System, THECB PREP Online, CBM Reports, AC Data Warehouse, IRES Program Review

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.

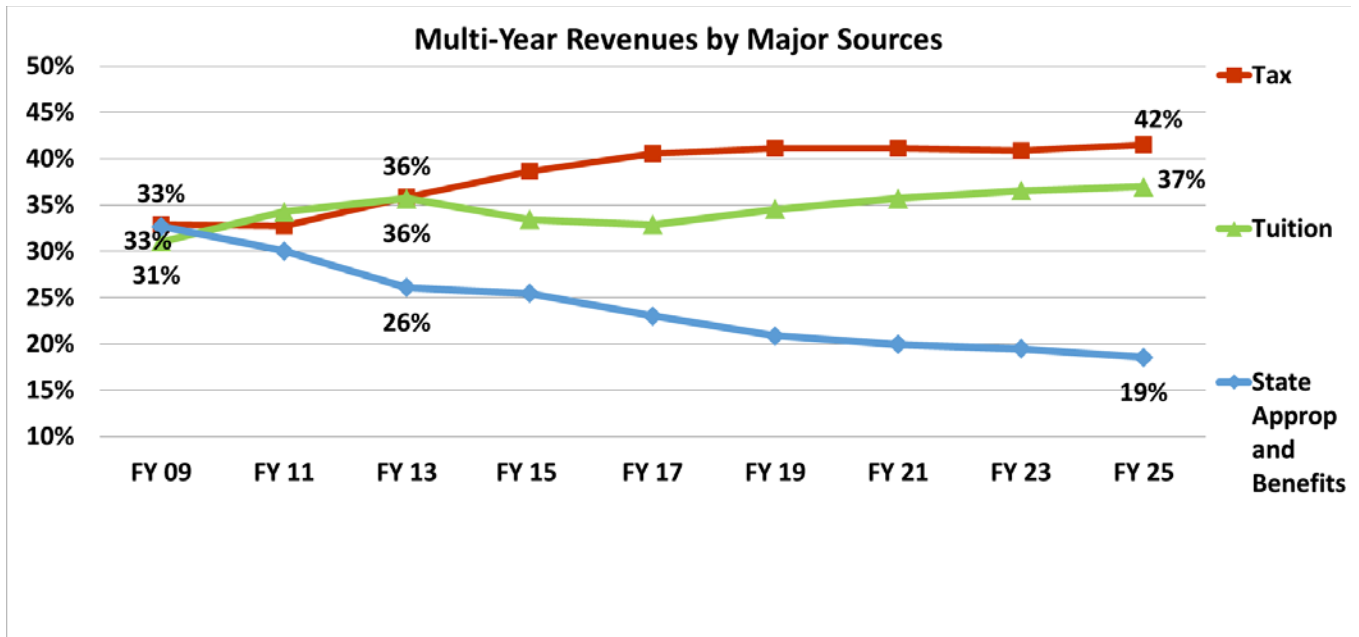


The integrated planning model for the Alamo Colleges guides all colleges and district units to strengthen the connection between the strategic plan, the action plans, and the budget. The model requires the integration of strategic and action planning with a systematic results management process where 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 ten-year planning projection is based on demographic data. Current trends assume state funding will remain at FY16 levels (same \$ amount) covering a growing enrollment; thus, the rate per contact hour/success point declines 11% by the year 2025. Based on the demographic study, enrollment is projected to grow an average of 3.4% per year over the ten-year period. Tuition rate increases were built into the assumptions to compensate for the projected lack of state funding increases. The plan assumes a 5.0% Tuition and Fee increase effective Spring 2016 that is included in year 2 (FY 2017), followed by a flat 2.0% increase annually in years three through nine, and 2.25% in year ten. 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 also includes modest tax rate increases in FY 2021 and FY 2023-2025, not exceeding 5.0% in any given year. The projected tax rate and/or tuition increases may not be necessary if the state funding increases.



Operating expenses will grow as a function of the projected enrollment growth, based on the demographic data. This increase in operating expense is driven by additional funds allocated to continue the Alamo Colleges commitment to student success by providing adequate funding for instruction, academic support and student services. Enrollment is anticipated to increase from 63,956 to 86,336, a 35% increase over the ten year period. Operating expense will increase at a slower rate of 29%, with a 1.0% annual cost of living adjustment offset by an annual -1.5% efficiency factor. Facilities and utilities will rely on energy efficiency strategies and Preventive Maintenance to offset the expected rising costs in utilities. By year four (FY 2019), Preventive Maintenance is increased to a \$21M per year level, more in line with national facility condition index (FCI) standards. By 2021, the colleges' capital budget is increased to full formula funding of \$10 million (from current \$3.3 million levels) to fund critical equipment replacements.

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

MULTI-YEAR PROJECTION										
	YR1	YR2	YR3	YR4	YR5	YR6	YR7	YR8	YR9	YR10
	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<u>REVENUE</u>										
State Appropriations - Instruction	\$ 60.0	\$ 60.0	\$ 60.0	\$ 59.3	\$ 60.0	\$ 59.5	\$ 60.0	\$ 59.5	\$ 60.0	\$ 59.3
State Appropriations - Veterans Administration	\$ 4.5	\$ 4.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Appropriations - Benefits	\$ 14.8	\$ 14.8	\$ 15.1	\$ 15.7	\$ 16.2	\$ 16.6	\$ 17.0	\$ 17.5	\$ 18.0	\$ 18.6
Tuition & Fees	\$ 86.9	\$ 94.3	\$ 98.7	\$ 105.2	\$ 112.6	\$ 117.2	\$ 121.5	\$ 125.4	\$ 130.0	\$ 136.4
Taxes	\$ 132.3	\$ 139.6	\$ 143.7	\$ 148.0	\$ 150.9	\$ 156.9	\$ 157.0	\$ 161.6	\$ 166.4	\$ 174.6
CE Consolidated	\$ 6.8	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2	\$ 8.2
Non-formula	\$ 19.0	\$ 18.8	\$ 18.9	\$ 19.1	\$ 19.1	\$ 19.1	\$ 19.1	\$ 19.1	\$ 19.1	\$ 19.1
Other / Auxiliary	\$ 4.1	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3	\$ 4.3
Total Revenue	\$ 328.3	\$ 344.4	\$ 348.8	\$ 359.8	\$ 371.2	\$ 381.8	\$ 386.9	\$ 395.5	\$ 405.9	\$ 420.6
<u>EXPENSE</u>										
Colleges:										
Instruction / General funding	\$ 173.5	\$ 176.2	\$ 177.6	\$ 180.1	\$ 183.7	\$ 188.6	\$ 194.9	\$ 202.6	\$ 211.9	\$ 223.0
Non-Formula	\$ 12.2	\$ 10.9	\$ 10.9	\$ 11.0	\$ 11.0	\$ 11.0	\$ 11.0	\$ 11.0	\$ 11.0	\$ 11.0
Capital	\$ 3.3	\$ 4.3	\$ 5.3	\$ 7.3	\$ 9.3	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0
Total Colleges	\$ 189.0	\$ 191.4	\$ 193.8	\$ 198.4	\$ 204.1	\$ 209.7	\$ 215.9	\$ 223.6	\$ 232.9	\$ 244.0
District Support Operations:										
Mandatory & General Institution	\$ 39.6	\$ 42.3	\$ 40.6	\$ 43.4	\$ 46.1	\$ 48.8	\$ 51.6	\$ 54.3	\$ 57.1	\$ 59.8
Preventive Maintenance	\$ 14.5	\$ 16.5	\$ 18.5	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct & Indirect DSO support	\$ 30.7	\$ 29.7	\$ 30.9	\$ 33.1	\$ 34.8	\$ 35.7	\$ 36.3	\$ 36.5	\$ 36.9	\$ 36.9
Facilities	\$ 40.6	\$ 43.1	\$ 46.0	\$ 48.6	\$ 48.7	\$ 48.7	\$ 48.7	\$ 48.7	\$ 48.7	\$ 48.7
CE Consolidated	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1	\$ 6.1
Non-Formula	\$ 7.9	\$ 7.9	\$ 8.0	\$ 8.1	\$ 8.1	\$ 8.1	\$ 8.1	\$ 8.1	\$ 8.1	\$ 8.1
Total District	\$ 139.4	\$ 145.7	\$ 150.1	\$ 160.2	\$ 164.8	\$ 168.5	\$ 171.9	\$ 174.8	\$ 177.9	\$ 180.6
Grand Total Expense	\$ 328.3	\$ 337.1	\$ 343.9	\$ 358.7	\$ 368.9	\$ 378.2	\$ 387.8	\$ 398.4	\$ 410.8	\$ 424.6
CONTRIBUTION	\$ -	\$ 7.3	\$ 4.9	\$ 1.1	\$ 2.3	\$ 3.6	\$ (0.9)	\$ (2.9)	\$ (4.9)	\$ (4.1)
CUMULATIVE CONTRIBUTION	\$ -	\$ 7.3	\$ 12.2	\$ 13.3	\$ 15.7	\$ 19.3	\$ 18.4	\$ 15.5	\$ 10.7	\$ 6.6
PROJECTED ENROLLMENT	63,956	66,867	70,184	74,036	77,925	79,695	81,186	82,369	83,948	86,336

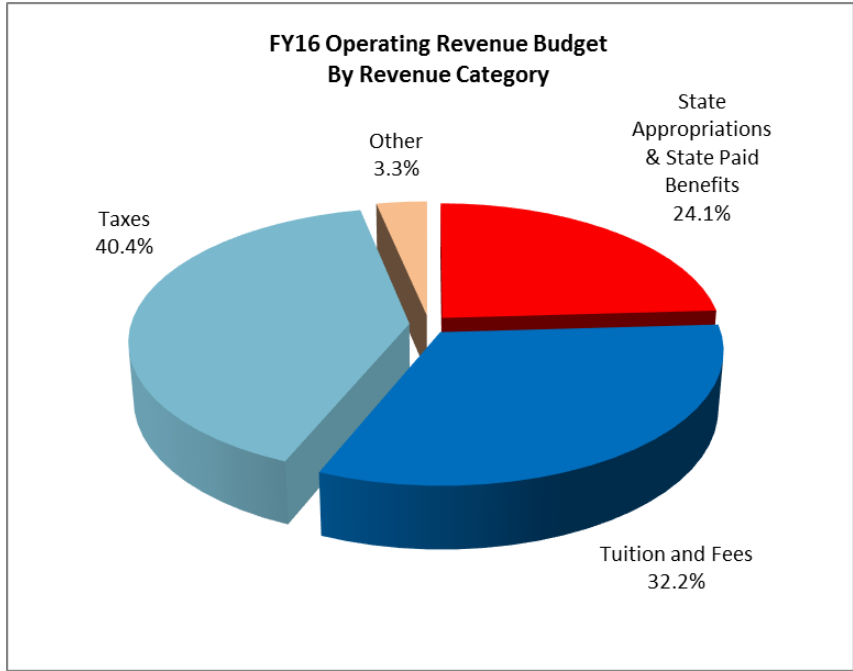
ASSUMPTIONS	YR1 FY16	YR2 FY17	YR3 FY18	YR4 FY19	YR5 FY20	YR6 FY21	YR7 FY22	YR8 FY23	YR9 FY24	YR10 FY25	
Enrollment											
The demographic growth assumptions provided by Facilities Programming are used as the baseline for enrollment growth. Based on trends, as well as the positive response of Academy and High School students, the Dual Credit/ECHS enrollment is projected to grow nearly 75% over the next ten years.											
											Avg
<i>Non-Exempt</i>	52,691	54,582	56,587	59,323	62,244	63,458	64,443	65,176	66,216	67,883	
<i>Exempt - Other</i>	2,381	2,428	2,548	2,688	2,829	2,893	2,947	2,990	3,048	3,134	
<i>Exempt - Dual Credit / ECHS</i>	8,884	9,858	11,049	12,026	12,852	13,343	13,796	14,203	14,685	15,319	
TOTAL ENROLLMENT	63,956	66,867	70,184	74,036	77,925	79,695	81,186	82,369	83,948	86,336	
<i>Y-o-Y Growth</i>		4.55%	4.96%	5.49%	5.25%	2.27%	1.87%	1.46%	1.92%	2.84%	3.40%
State Appropriations											
Assumes state funding is flat, using the biennium FY 2016/2017 from the 84th Texas Legislature.											
Tuition											
The following annual tuition rate increases are assumed, in order to keep pace with enrollment growth as state funding does not fund for projected growth.											
											Avg
<i>Tuition rate increase - Non-Exempt enrollment</i>	0.00%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.25%	2.13%
<i>Tuition Reimbursement - Dual Credit/ECHS</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes											
M&O tax rate assumptions											
											Avg
<i>TAV change</i>	14%	5%	3%	3%	2%	2%	0%	0%	0%	0%	2.87%
<i>Effective Rate change</i>	0%	0%	0%	0%	0%	2%	0%	3%	3%	5%	1.30%
Expense assumptions											
Baseline expense growth uses the enrollment growth multiplied by efficiency factor, to create baseline expense growth at a rate less than enrollment.											
											Avg
<i>Enrollment growth</i>	0.00%	4.55%	4.96%	5.49%	5.25%	2.27%	1.87%	1.46%	1.92%	2.84%	3.40%
<i>Expense growth</i>	0.00%	2.65%	2.04%	4.28%	2.85%	2.51%	2.54%	2.74%	3.12%	3.37%	2.90%
<i>Efficiency factor</i>	0.0%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%	-1.50%
<i>COLA</i>	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.00%
Preventive Maintenance - annual PM grows to reach \$21M per year											
<i>PM annual amount</i>	\$ 14.5	\$ 16.5	\$ 18.5	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	\$ 21.0	
<i>PM incremental growth \$M</i>	\$ -	\$ 2.0	\$ 2.0	\$ 2.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital assumption to achieve \$10M annual											
<i>Capital annual amount</i>	\$ 3.3	\$ 4.3	\$ 5.3	\$ 7.3	\$ 9.3	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0	\$ 10.0	
<i>Capital incremental growth \$M</i>	\$ -	\$ 1.0	\$ 1.0	\$ 2.0	\$ 2.0	\$ 0.7	\$ -	\$ -	\$ -	\$ -	

FINANCIAL INFORMATION

Revenue Summary

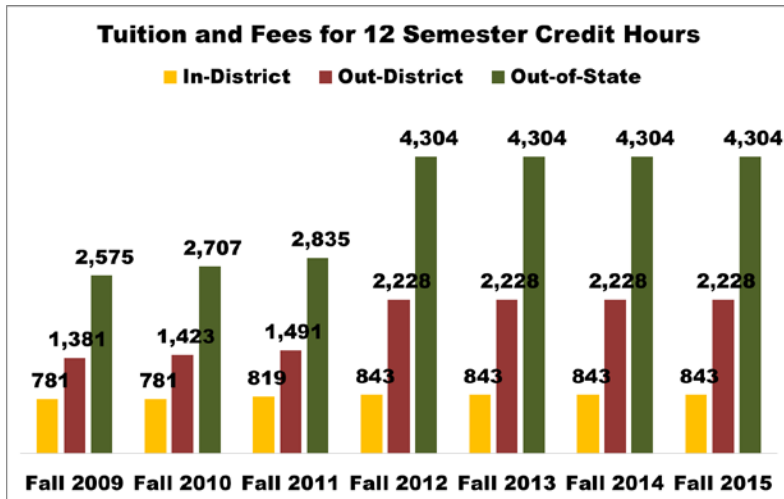
Operating revenues to Alamo Colleges are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. Detailed revenue information by type is contained in the Supplemental Information for the FY 2015-2016 Annual Budget. The FY 2015-2016 Annual Budget is based on the following revenue assumptions:

- The FY 2015-2016 does not include a tuition rate increase. While enrollment was down year over year, tuition rates remained unchanged for 3 years (FY 2012-2014).
- The projected ad valorem taxes increased significantly as the taxable assessed value of properties across Bexar County rose by nearly 11.5%. It is important to note, there was not a property tax rate increase requested for the FY 2015-2016 budget.
- Continuing in FY 2015-2016, 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 2015-2016 operating budget keep tuition and fees flat, with no increase in rate for the third year in a row. For the fall semester 2015, 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.

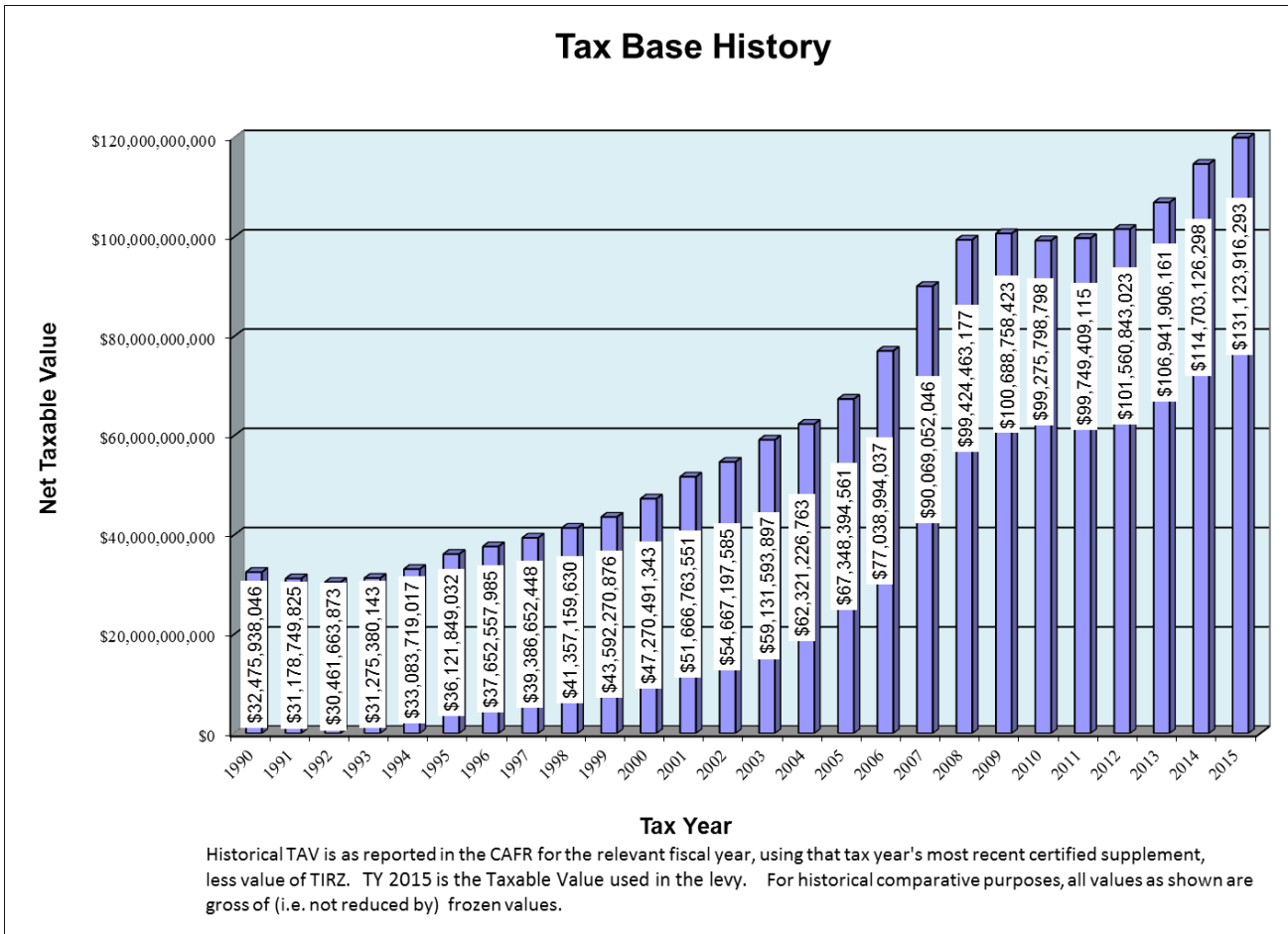
The assumption on enrollment is “no growth” as compared to the prior year, with an average class size of 25 students.

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 2015 should expect to pay a total of \$3,724 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 2015 totals \$13,580.

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 14% for this budget year (based on the October 2015 tax levy, subsequent to the Budget approval), the Board of Trustees approved the same property tax rates as were levied in FY 2015. 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 98.5%. 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 \$132.3 million from total ad valorem taxes is included in the FY 2015-2016 budget, and restricted revenue of \$55.6 million is for debt service on general obligation bonds and maintenance tax notes.



State Appropriations

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

The 84th Texas Legislature continued the use of a revised methodology, first enacted by the 83rd Texas Legislature, providing funding to Texas Public Community and Junior Colleges, 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 2016 and 2017), the revenues cover only 26.8% of the instructional costs as compared to 29.9% in the last biennium (FY 2014 and 2015) and down from 75% in FY2008/09.

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 2016-2017 budget includes \$60.0 million in state appropriation revenue and an additional \$14.8 million as the state's 50% contribution toward employee group health and retirement. In addition, the Alamo Colleges received a special appropriation from the State of Texas of \$9.0 million, spread over the two year biennium, designated for Veteran's Assistance Centers on campus.

Non-formula Revenue

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

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

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 \$121.2 million of these funds are reflected in the FY 2015-2016 All Funds Budget Report, an increase of \$4.6 million resulting from a decrease 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 2014-2015	FY 2015-2016	Change
Instruction & General	\$15,515,628	\$12,780,665	(\$2,734,963)
Scholarships and Fellowships	54,739,001	54,658,013	(80,988)
Capital Outlay			-
Building			-
Debt Services	46,322,253	53,778,489	7,456,236
Total	\$116,576,882	\$121,217,167	\$4,640,285

FY 2015-2016 All Funds Budget Report

ALAMO COLLEGES			
FY 2015 - 2016 ALL FUNDS BUDGET REPORT			
	Proposed Budget 2015 - 2016		Total
	Unrestricted	Restricted	
REVENUES			
Instruction and General	322,395,307	12,780,665	335,175,972
Public Service	414,337	-	414,337
Scholarships and Fellowships	-	54,658,013	54,658,013
Auxiliary Enterprises	4,609,060	-	4,609,060
Student Activity Fee	915,536	-	915,536
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	328,334,240	67,438,678	395,772,918
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	-	53,778,489	53,778,489
Subtotal Plant Funds	-	53,778,489	53,778,489
TOTAL REVENUES	328,334,240	121,217,167	449,551,408
BEGINNING FUND BALANCES			
Instruction and General	66,563,774	1,055,434	67,619,208
Public Service	-	-	-
Scholarships and Fellowships	-	8,790,775	8,790,775
Auxiliary Enterprises	3,200,000	-	3,200,000
Student Activity Fee	545,177	-	545,177
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	70,308,950	9,846,209	80,155,159
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	1,913,444	1,913,444
Subtotal Plant Funds	-	19,634,689	19,634,689
TOTAL BEGINNING FUND BALANCES	70,308,950	29,480,898	99,789,848
TOTAL AVAILABLE			
Instruction and General	388,959,081	13,836,099	402,795,180
Public Service	414,337	-	414,337
Scholarships and Fellowships	-	63,448,788	63,448,788
Auxiliary Enterprises	7,809,060	-	7,809,060
Student Activity Fee	1,460,713	-	1,460,713
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	398,643,191	77,284,887	475,928,078
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	55,691,933	55,691,933
Subtotal Plant Funds	-	73,413,178	73,413,178
TOTAL AVAILABLE	398,643,191	150,698,065	549,341,256
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 2015 - 2016 ALL FUNDS BUDGET REPORT			
	Proposed Budget 2015 - 2016		Total
	Unrestricted	Restricted	
EXPENDITURES			
Instruction and General	310,878,708	12,780,665	323,659,373
Public Service	628,883	-	628,883
Scholarships and Fellowships	-	59,840,388	59,840,388
Auxiliary Enterprises	2,132,925	-	2,132,925
Student Activity Fee	915,536	-	915,536
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	314,556,052	72,621,053	387,177,105
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	62,374,302	62,374,302
Subtotal Plant Funds	-	80,095,547	80,095,547
TOTAL EXPENDITURES	314,556,052	152,716,600	467,272,653
TRANSFERS (IN) OUT			
Instruction and General	-	-	-
Public Service	-	-	-
Scholarships and Fellowships	5,182,375	(5,182,375)	-
Auxiliary Enterprises	-	-	-
Student Activity Fee	-	-	-
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	5,182,375	(5,182,375)	-
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	8,595,813	(8,595,813)	-
Subtotal Plant Funds	8,595,813	(8,595,813)	-
NET TRANSFERS	13,778,188	(13,778,188)	-
TOTAL EXPENSE AND TRANSFERS	328,334,240	138,938,412	467,272,653
ENDING FUND BALANCES			
Instruction and General	78,080,373	1,055,434	79,135,807
Public Service	(214,546)	-	(214,546)
Scholarships and Fellowships	(5,182,375)	8,790,775	3,608,400
Auxiliary Enterprises	5,676,135	-	5,676,135
Student Activity Fee	545,177	-	545,177
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	78,904,763	9,846,209	88,750,972
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	(8,595,813)	1,913,444	(6,682,369)
Subtotal Plant Funds	(8,595,813)	1,913,444	(6,682,369)
TOTAL ENDING FUND BALANCES	70,308,950	11,759,653	82,068,603
TOTAL EXP, TRANSF & BAL	398,643,191	150,698,065	549,341,256
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES			
Change in Fund Balance	-	(17,721,245)	(17,721,245)

Operating Budget Overview

REVENUES		EXPENSES	
FY15 Revenue Budget	\$306.1	FY15 Expense Budget	\$317.1
FY15 Amendments (Int'l, PAC)	\$4.8	FY15 Amendments (Int'l, PAC)	\$4.8
Increased Tax levy	\$0.6	Contact Hour Underrun (6%)	(\$6.9)
International Contracts Underrun	(\$2.2)	International Contracts Underrun	(\$2.2)
Non-Formula CE Underrun	(\$1.6)	Non-Formula CE Underrun	(\$1.6)
Tuition & Fees Underrun	(\$0.7)		
Other	\$0.2		
Total True-up to Actuals	\$1.2	Total True-up to Actuals	(\$5.8)
FY15 Projected Actual	\$307.4	FY15 Net	\$311.3
<u>FY16 Baseline Adjustments:</u>		<u>FY16 Baseline Adjustments:</u>	
Taxable Assessed Valuation growth (@ 9%)	\$11.1	Full-Yr impact of FY15 Comp. Adj. & Advisors	\$5.3
State Appropriations (84th legislature)	(\$3.4)	ECHS Net Costs FY16	\$1.0
State Funding - Veteran's Assistance Ctr	\$4.5	Expense - Veteran's Assistance Ctr	\$4.5
Tuition & Fees	(\$0.6)	Workload Model - audited Costs per updates	\$2.9
Special Program (Aviation, Cosmetology)	\$2.9	Special Program (Aviation, Cosmetology)	\$2.9
Non-Formula CE	\$2.5	Non-Formula CE	\$2.5
International Contracts	\$0.2	International Contracts	\$0.2
Other	\$0.3	Utilities Pressure	\$0.5
		Grounds/Housekeeping/Maint pressure	\$0.5
		IT added software/tools	\$0.7
		Board Elections - increm. election-year	\$0.3
		College Connections	\$0.2
		Student Contact Center - call volume	\$0.2
		Remove Institutes rebranding from baseline - timing	(\$1.0)
		Other	\$0.1
FY16 Baseline Projection	\$324.7	FY16 Baseline Projection	\$332.0
		FY16 Baseline GAP	\$7.3
<u>FY16 Proposed Actions:</u>		<u>FY16 Proposed Actions:</u>	
Additional Tax Revenues (higher valuations)	\$2.4	<u>Invest in Student Success:</u>	
Alamo Colleges On-Line - delayed fr FY15	\$0.5	Timing of Alamo Institutes rebranding	\$0.5
CE Consolidation - add'l net revenue	\$0.8	Carry over of Advisor Certification	\$0.2
		Carryover of advisor training	\$0.1
		<u>Invest in Systems</u>	
		IT - Data180	\$0.0
		Vacant / Hiring Delay savings	(\$4.5)
Revenue Strategies	\$3.6	Expense Strategies	(\$3.6)
FY16 Revenue Projection:	\$328.3	FY16 Expense Projection:	\$328.3
		FY16 Budget Gap	(\$0.0)

Three Year Comparison – Annual Operating Budget

ALAMO COLLEGES

Three Year General Operating Budget Comparison: FY14, FY15, & FY16

DESCRIPTION	FY14 APPROVED	FY15 APPROVED	FY16 APPROVED	INC/(DEC) FY16 vs. FY15
REVENUES				
STATE APPROPRIATIONS	\$63,440,459	\$63,440,459	\$64,400,935	\$960,476
State Paid Benefits	\$14,006,655	\$14,800,000	\$14,800,000	\$0
<u>TUITION AND FEES:</u>				\$0
Tuition	\$94,071,132	\$90,647,362	\$95,486,747	\$4,839,385
Pledged Tuition	\$23,069,945	\$21,417,639	\$21,294,893	(\$122,746)
Exemptions	(\$16,409,435)	(\$18,166,013)	(\$17,803,784)	\$362,229
Fees	\$5,481,639	\$5,973,350	\$6,863,723	\$890,373
TAXES	\$108,605,044	\$118,201,546	\$132,346,658	\$14,145,112 A)
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	\$0
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	\$0
OTHER INCOME	\$5,404,939	\$4,139,680	\$5,322,008	\$1,182,328
TOTAL EDUCATIONAL & GENERAL REVENUE	\$298,685,378	\$301,469,023	\$323,726,180	\$22,257,157
AUXILIARY ENTERPRISES	\$4,350,720	\$4,648,000	\$4,608,060	(\$39,940)
TOTAL GENERAL OPERATING REVENUES	\$303,036,098	\$306,117,023	\$328,334,240	\$22,217,217

FUND BALANCE COMMITMENTS:				
General Operations	\$12,369,091	\$10,994,924		(10,994,924)
TOTAL FUNDS AVAILABLE	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293

EXPENDITURES				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$119,388,347	\$116,098,817	\$116,026,852	(\$71,965) B)
PUBLIC SERVICE	\$275,982	\$510,756	\$628,883	\$118,127
ACADEMIC SUPPORT	\$21,843,218	\$25,369,995	\$24,229,120	(\$1,140,875)
STUDENT SERVICES	\$31,024,337	\$38,980,786	\$40,722,274	\$1,741,488 C)
INSTITUTIONAL SUPPORT	\$85,669,825	\$76,167,476	\$85,498,601	\$9,331,125 D)
OPERATION and MAINTENANCE of PLANT	\$37,886,281	\$40,545,319	\$41,314,269	\$768,950 E)
SCHOLARSHIPS/EXEMPTIONS	\$827,675	\$797,734	\$777,970	(\$19,764)
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$296,915,665	\$298,470,883	\$309,197,969	\$10,727,086
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$1,465,284	\$1,570,020	\$2,007,083	\$437,063
<u>MANDATORY TRANSFERS FOR:</u>				
REV BOND DEBT SERV and TEX PUB ED GRANTS	\$13,171,098	\$12,315,455	\$12,258,341	(\$57,114)
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	\$1,519,847	\$115,258
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
TOTAL UNRESTRICTED CURRENT FUND	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293

A) Increase in taxable assessed valuation of 11.5%

B) Includes \$2.3M increase in Aviation Technology at PAC

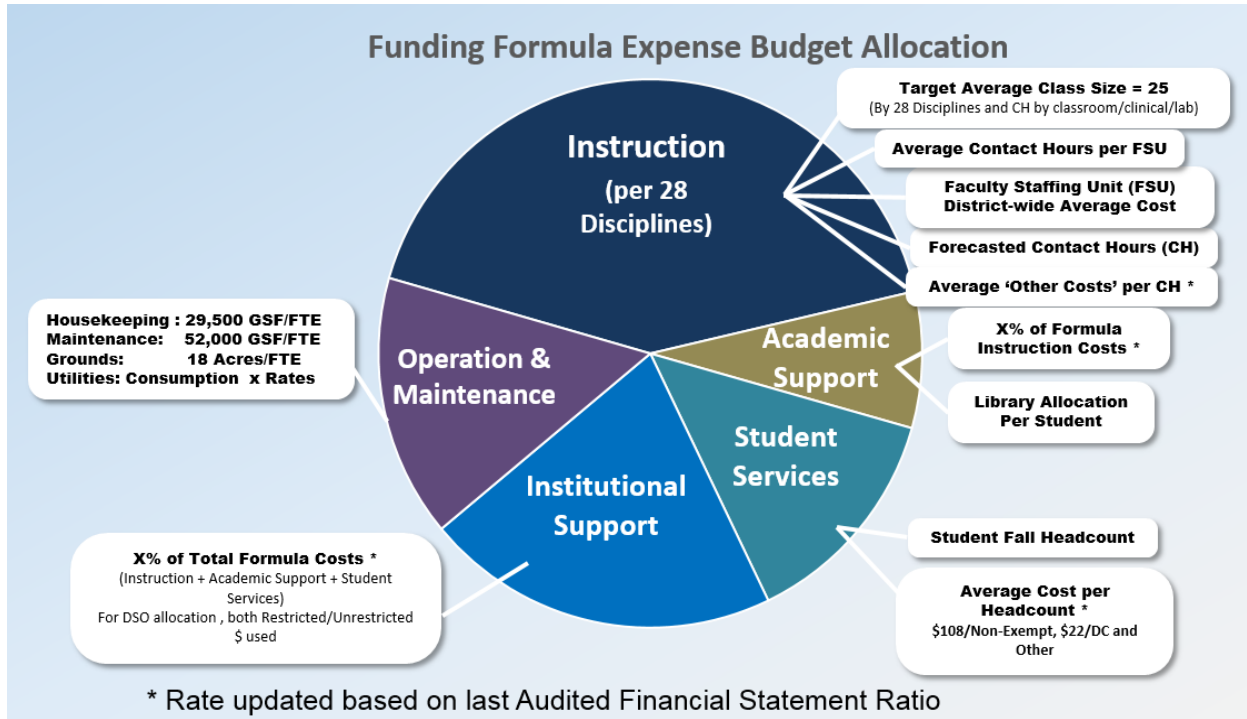
C) Increase in cost of advisors

D) Includes \$4.5M Veteran's Asst Ctr., \$2.5M Int'l Prog contract training, \$0.3M for Board Election

E) Increase \$0.5 for Utilities

Expense Budget

The total all funds expense budget approved by the Board of Trustees for FY 2015-2016 was \$467.3 million, comprised of \$328.3 million in operating expense and \$138.9 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. The allocation methodology for the five colleges is depicted below.



Based on the workload budget allocation model, each of the five colleges was given a single budget allocation for FY 2015-2016 (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 \$328.3 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
\$62.4	\$40.5	\$30.1	\$40.4	\$15.5	\$189.0
District Facilities and Support Operations					
Facilities (includes preventive maint)	Utilities	Support Operations	General Institutional	Chan/VC Offices	Total District
\$32.3	\$8.7	\$54.6	\$39.6	\$4.2	\$139.4
Total Budget					\$328.3

The chart below details changes in the total approved operating budget from the prior year by each College/Vice Chancellor area:

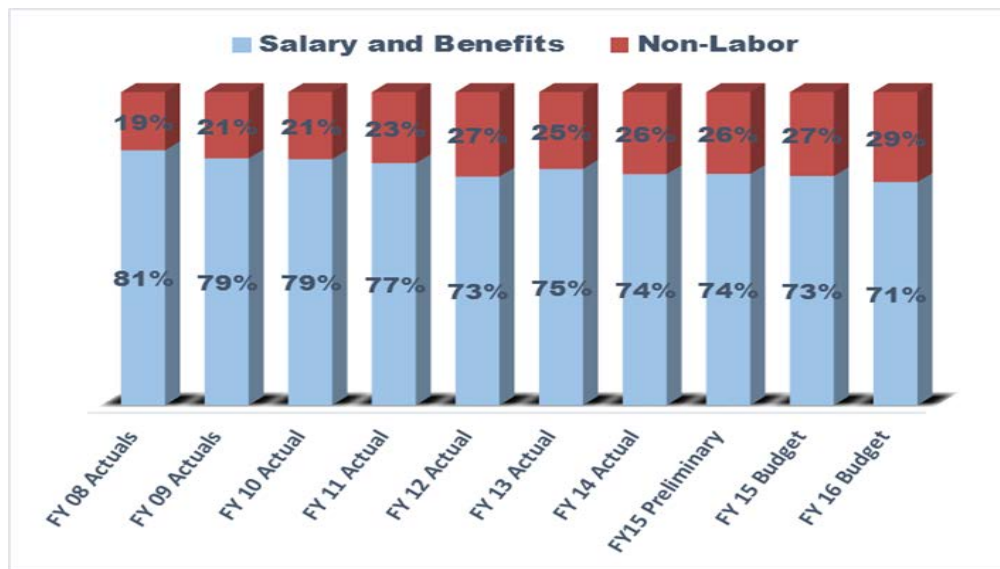
TOTAL ALAMO COLLEGES						
	FY15 Approved	FY16 Approved	Increase / (Decrease)	Δ %	Contact Hr Variance	Comment (A)
Operating Budget			(A)			
San Antonio College	67,395,069	62,396,413	(4,998,656)	-7.4%	-12.3%	
St. Philip's College	39,656,871	40,482,861	825,990	2.1%	0.4%	
Palo Alto College	27,218,726	30,138,092	2,919,366	10.7%	-3.2%	+\$2.9M New Programming
Northwest Vista College	40,701,224	40,412,844	(288,380)	-0.7%	-3.4%	
Northeast Lakeview College	16,883,522	15,521,541	(1,361,981)	-8.1%	-8.7%	
Subtotal Colleges	\$191,855,412	\$188,951,751	(\$2,903,661)	-1.5%	-6.3%	
Chancellor	4,081,432	4,392,370	310,938	7.6%		+0.3M Board Elections
VC Academic Success	2,515,590	2,465,972	(49,618)	-2.0%		
VC Economic & Workforce Development	8,806,010	13,863,293	5,057,283	57.4%		+\$4.5M CE consolidation
VC Finance & Admin Services ¹	68,118,014	68,464,189	346,175	0.5%		
VC Plan Performance & Info Systems	5,528,963	5,585,062	56,099	1.0%		
VC Student Success	4,813,038	5,040,686	227,648	4.7%		
General Institutional ¹	31,393,488	39,570,917	8,177,429	26.0%		+\$4.5M Veteran Ctrs, +\$2.5M Int'l Contracts
Subtotal DSO	\$125,256,535	\$139,382,489	\$14,125,954	11.3%		
Total Expenses	\$317,111,947	\$328,334,240	\$11,222,293	3.5%		

¹ FY15 Restated for expenses moved from VCFA to General Institutional in FY16

(A) True-up to actual contact hours, full-year impact of prior year compensation adj., new advisors, CE Consolidation, net of new vacancy hiring delay

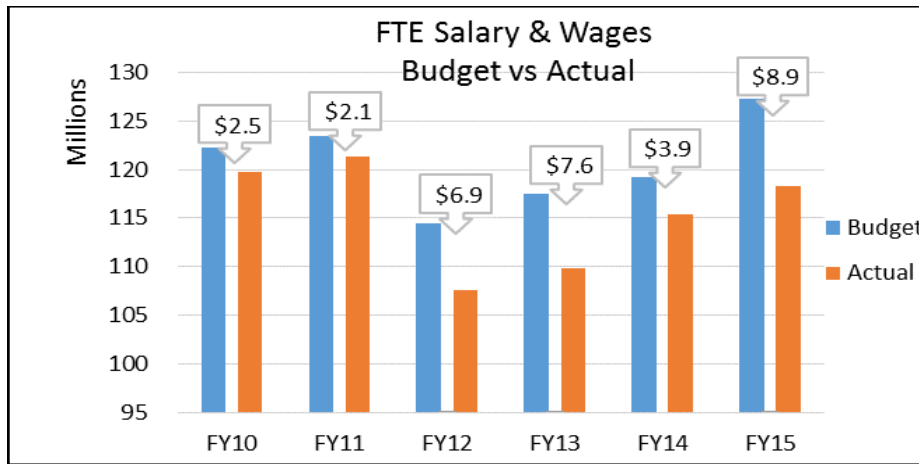
Salaries, Wages and Benefits

The next step in the process is to distribute expense budget to departments based on account type. The most significant account expense is salaries, wages and benefits. Since FY 2008, salaries, wages and benefits as a percent of total expense (without transfers) has declined from 81% to 71% of the FY 2015-2016 operating budget, with the inclusion of fringe benefits paid by the state.



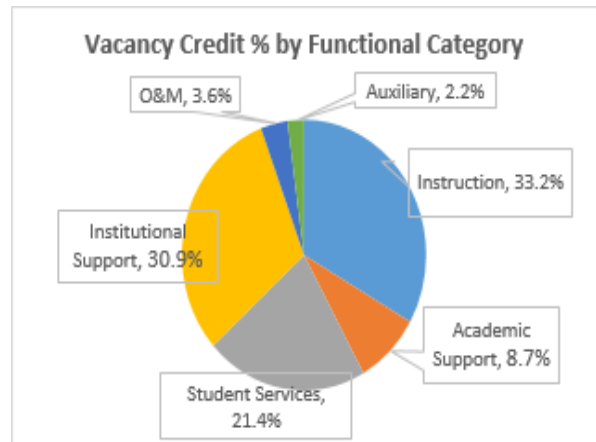
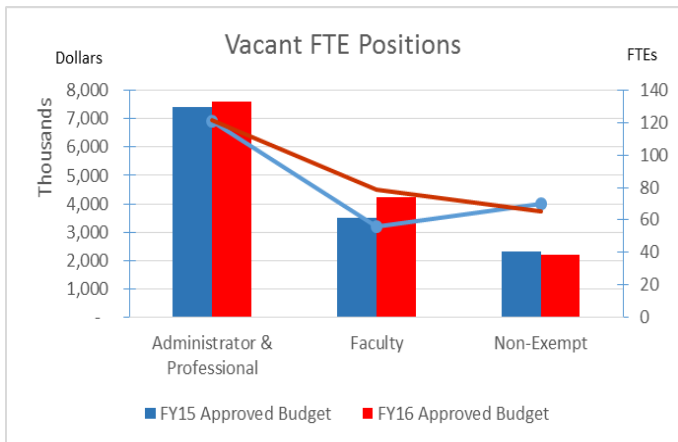
Vacancy Credit

Over the past several years, Alamo Colleges has averaged a 5% underspend in the labor budget. Positions are budgeted at 100% of salary and benefits; however, due to current vacancies, ongoing attrition, retirements, and in-house promotions, 100% of the budget is never used. In addition, new positions added during the budget process are frequently not filled on September 1, reducing the amount of budget used.



Retirement Incentive estimated annual savings of \$9M beginning in FY2012.

Included in the FY16 Budget, a \$4.5M hiring delay/vacancy credit (\$3.5M in Salary & Wages, and \$1M in Benefits) was implemented throughout the Alamo Colleges. In order to achieve the \$4.5M savings, Alamo Colleges accrued a 3 month hiring delay on all budgeted full-time positions currently unfilled. During the monthly budget versus actual analysis, the District Budget Office will monitor the vacant positions and salaries, and will reduce each President/Vice Chancellor’s budget for that month’s unused full-time positions salary until the \$4.5M savings is completely achieved.



The hiring delay credit allows for the upfront funding of ongoing investments, such as additional Advisors, Early College High School and Academies programs.

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 2015-2016 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 2016 Staffing Management Plan (SMP)

	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL	
FY 2016 APPROVED								
FTE Salaries ¹	32,758,415	19,464,416	13,431,595	17,402,960	8,606,900	39,200,669	130,864,955	
Other Salaries and Wages	7,544,957	7,769,822	3,443,465	10,211,042	1,936,763	4,666,405	35,572,454	
Fringe Benefits - including State Paid	9,878,132	6,240,852	4,058,857	5,964,247	2,509,202	17,369,888	46,021,178	
Total Personnel & Benefits	50,181,504	33,475,090	20,933,917	33,578,249	13,052,865	61,236,962	212,458,587	
Operating Expenses ²	12,214,909	7,007,771	9,204,175	6,834,595	2,468,676	64,316,339	102,046,465	
Sub-Total	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	125,553,301	314,505,052	
Transfers						13,829,188	13,829,188	
TOTAL EXPENSE	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	139,382,489	328,334,240	
Additional Adjustments Items:							0	
Reclass agency /construction labor							5,441,085	5,441,085
One-time Investments ³							(5,290,000)	(5,290,000)
SMP % Labor Calculation								
Total Labor Costs ⁴	50,181,504	33,475,090	20,933,917	33,578,249	13,052,865	66,678,047	217,899,672	
Total Expense excluding Transfers ⁵	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	120,263,301	309,215,052	
% of Labor to Total Expense ⁶	80.4%	82.7%	69.5%	83.1%	84.1%	55.4%	70.5%	
Target under SMP	79.0%	79.0%	79.0%	79.0%	79.0%	57.2%	72.0%	
Variance from Target	1.4%	3.7%	-9.5%	4.1%	5.1%	-1.8%	-1.5%	

¹ FY16 Budget includes (\$4.5M) Vacancy Credit

² Operating Expense includes capital budget of \$3.3M

³ One-time investment items (Student Success, Alamo Institutes, VA Center)

⁴ Total Labor Costs includes State Paid Benefits and the reclassification of \$5.4M for "Facilities" Agency costs from Non-labor to Labor

⁵ Total Expense excluding Transfers and \$5.3M in one-time investment items (Student Success, Alamo Institutes, VA Center)

⁶ PAC % Labor to Total Expense is lower than the SMP target due to \$2.9M in contracted labor/services related to the new Helicopter Aviation special program tuition. This is a pass through to the 3rd party agency.

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 2015-2016, in addition to the necessary expenses required to sustain the operations, areas receiving additional funding in alignment with budget priorities include: (1) \$0.5 million increase in the communications organization to deploy Alamo College's Career Institute and Social Media; (2) \$0.3 million increase for training and certification of Advisors; (3) \$2.9 million for new programming (Aviation) contract based on additional Special Program Tuition revenues; (4) \$4.5 million in State Appropriations for new Veterans Centers; (5) \$2.8 million in additional International Programming based on additional revenues; and (6) \$.3 million increase for the Board of Trustees election.

Budget Summary Comparison by Account Type

BUDGET SUMMARY COMPARISON BY ACCOUNT TYPE							
FY 2016 Approved vs. FY 2015 Approved							
	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL
FY 2016 APPROVED							
FTE Salaries *	32,758,415	19,464,416	13,431,595	17,402,960	8,606,900	39,200,669	130,864,955
Other Salaries and Wages	7,544,957	7,769,822	3,443,465	10,211,042	1,936,763	4,666,405	35,572,454
Fringe Benefits	9,878,132	6,240,852	4,058,857	5,964,247	2,509,202	17,369,888	46,021,178
Total Personnel & Benefits	50,181,504	33,475,090	20,933,917	33,578,249	13,052,865	61,236,962	212,458,587
Operating Expenses	12,214,909	7,007,771	9,204,175	6,834,595	2,468,676	64,316,339	102,046,465
Sub-Total	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	125,553,301	314,505,052
Transfers						13,829,188	13,829,188
	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	139,382,489	328,334,240
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
VARIANCE							
FTE Salaries	1,313,395	(357,530)	364,966	1,098,066	93,316	1,102,668	3,614,881
Other Salaries and Wages	(5,817,720)	1,983,689	(443,882)	(721,927)	(938,582)	1,533,106	(4,405,316) A)
Fringe Benefits	(343,259)	53,566	(3,416)	102,744	(137,157)	911,872	584,350
Total Personnel & Benefits	(4,847,584)	1,679,725	(82,332)	478,883	(982,423)	3,547,646	(206,085)
Operating Expenses	(151,072)	(853,735)	3,001,698	(767,263)	(379,558)	10,520,164	11,370,234 B)
Sub-Total	(4,998,656)	825,990	2,919,366	(288,380)	(1,361,981)	14,067,810	11,164,149
Transfers	-	-	-	-	-	58,144	58,144
	(4,998,656)	825,990	2,919,366	(288,380)	(1,361,981)	14,125,954	11,222,293
Note: FTE is defined as Full-Time Employee in this table							
Capital budgets (FY15 - \$3,300,000 and FY16 - \$3,300,000) included in Operating Expenses							
Fringe Benefits include State paid benefits							
* FTE salaries include vacancy credit adjustments (\$3,511,327)							
A) Other salaries and wages increases in District include the positions moved from Colleges to the District for CE consolidation							
B) Operating expense increases in DSO include Veteran Assistance Center(\$4.5M), CE consolidation(\$2.0M), International Prog(\$2.5M)							

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 2016 APPROVED								
Instruction	37,024,377	25,494,338	16,624,621	23,578,763	8,007,033	5,297,720	116,026,852	35.34%
Academic Support	5,208,490	4,957,463	3,105,016	7,309,348	2,925,764	723,039	24,229,120	7.38%
Student Services	10,069,549	5,607,484	5,269,045	6,209,656	2,629,818	10,936,722	40,722,274	12.40%
Institutional Support	7,596,386	3,230,999	3,605,864	2,725,077	1,778,926	66,561,349	85,498,601	26.04%
Operation & Maint of Plant	77,210	4,878				41,232,181	41,314,269	12.58%
Public Service	502,505	126,378					628,883	0.19%
Scholarships	100,000		70,000			607,970	777,970	0.24%
Auxiliary	627,896	131,321	1,053,546			194,320	2,007,083	0.61%
Transfers	1,190,000	930,000	410,000	590,000	180,000	13,829,188	17,129,188	5.22%
TOTAL	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	139,382,489	328,334,240	100.00%
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%
VARIANCE								
Instruction	(5,695,041)	308,207	1,489,207	(341,475)	(293,961)	4,461,098	(71,965)	-0.06% A)
Academic Support	(699,217)	(71,063)	282,523	198,821	(882,537)	30,598	(1,140,875)	-4.50%
Student Services	489,047	322,083	492,259	(33,214)	(77,361)	548,674	1,741,488	4.47% B)
Institutional Support	138,294	260,788	613,259	(112,512)	(108,122)	8,539,418	9,331,125	12.25% C)
Operation & Maint of Plant	28,894	(307)	-	-	-	740,363	768,950	1.90% D)
Public Service	118,471	(344)	-	-	-	-	118,127	23.13%
Scholarships	-	-	(19,764)	-	-	-	(19,764)	-2.48%
Auxiliary	620,896	6,626	61,882	-	-	(252,341)	437,063	27.84%
Transfers	-	-	-	-	-	58,144	58,144	0.34%
TOTAL	(4,998,656)	825,990	2,919,366	(288,380)	(1,361,981)	14,125,954	11,222,293	3.54%
Note: FY16 increase in DSO due to (\$ in millions):								
A) Instruction - CE Consolidation						4.4		
A) Instruction - YoY CH Change: SAC (12.3%); SPC 0.4%; PAC (3.2%); NVC (3.4%); NLC (8.7%)								
B) Student Services - Enterprise Reporting						0.5		
C) Institutional Support - Veteran Asst. Center						4.5		
- International Program						2.5		
- CE Consolidation						0.9		
- Benefits						0.6		
D) Operation & Maintenance of Plant - Additional Funding for Utilities and Contract Svcs.						0.7		

Budget Summary by Salary and Other Expense

ALAMO COLLEGES							
FY 2016 Budget Summary by Functional Category							
CAMPUS	FTE SALARY	LAPSE CREDIT*	OTHER SALARY	BENEFITS	OTHER EXPENSE	TOTAL BUDGET	%
San Antonio College							
Instruction	20,696,211	(513,898)	6,264,435	6,465,393	4,112,236	37,024,377	59.3%
Public Service	109,456	(44,819)	208,234	73,515	111,300	457,686	0.7%
Academic Support	2,681,690	(209,200)	304,274	769,691	1,497,654	5,044,109	8.1%
Student Services	6,014,612	(22,728)	1,105,880	1,640,864	1,517,393	10,256,021	16.4%
Institutional Support	3,113,943		417,508	892,711	3,194,952	7,619,114	12.2%
Operations and Maintenance			70,897	6,313		77,210	0.1%
Institutional Scholarships					100,000	100,000	0.2%
Auxiliary Enterprises	142,503	(35,626)		29,645	491,374	627,896	1.0%
Transfers (Capital Budget)					1,190,000	1,190,000	1.9%
Total	32,758,415	(826,271)	8,371,228	9,878,132	12,214,909	62,396,413	100.0%
St. Philip's College							
Instruction	11,148,383	(254,713)	7,407,270	3,890,292	3,303,106	25,494,338	63.0%
Public Service	66,565		22,358	20,455	17,000	126,378	0.3%
Academic Support	3,315,694	(40,357)	135,845	927,196	619,085	4,957,463	12.2%
Student Services	3,539,384	(90,552)	463,240	1,004,850	690,562	5,607,484	13.9%
Institutional Support	1,345,123		114,444	383,299	1,388,133	3,230,999	8.0%
Operations and Maintenance			2,000	178		4,878	0.0%
Auxiliary Enterprises	49,267		10,287	14,582	57,185	131,321	0.3%
Transfers (Capital Budget)					930,000	930,000	2.3%
Total	19,464,416	(385,622)	8,155,444	6,240,852	7,007,771	40,482,861	100.0%
Palo Alto College							
Instruction	6,923,032	(116,532)	2,768,941	2,159,642	4,889,538	16,624,621	55.2%
Academic Support	1,429,249	(53,659)	124,220	392,620	1,212,586	3,105,016	10.3%
Student Services	3,376,114	(136,586)	293,635	930,168	805,714	5,269,045	17.5%
Institutional Support	1,567,268	(51,801)	114,560	430,559	1,545,278	3,605,864	12.0%
Institutional Scholarships					70,000	70,000	0.2%
Auxiliary Enterprises	135,932	(6,729)	507,416	145,868	271,059	1,053,546	3.5%
Transfers (Capital Budget)					410,000	410,000	1.4%
Total	13,431,595	(365,307)	3,808,772	4,058,857	9,204,175	30,138,092	100.0%
Northwest Vista College							
Instruction	8,776,878	(153,250)	9,270,681	3,495,188	2,189,266	23,578,763	58.3%
Academic Support	3,429,404	(68,948)	768,718	1,000,571	2,179,603	7,309,348	18.1%
Student Services	3,930,608	(76,607)	382,094	1,115,381	858,180	6,209,656	15.4%
Institutional Support	1,266,070	(31,544)	119,898	353,107	1,017,546	2,725,077	6.7%
Transfers (Capital Budget)					590,000	590,000	1.5%
Total	17,402,960	(330,349)	10,541,391	5,964,247	6,834,595	40,412,844	100.0%
Northeast Lakeview College							
Instruction	4,042,188	(129,382)	1,837,992	1,248,997	1,007,238	8,007,033	51.6%
Academic Support	1,755,823	(57,127)	259,921	498,376	468,771	2,925,764	18.8%
Student Services	1,850,711	(88,828)	75,205	495,405	297,325	2,629,818	16.9%
Institutional Support	958,178	(15,000)	53,982	266,424	515,342	1,778,926	11.5%
Transfers (Capital Budget)					180,000	180,000	1.2%
Total	8,606,900	(290,337)	2,227,100	2,509,202	2,468,676	15,521,541	100.0%
District and District Support							
Instruction			2,891,811		2,405,909	5,297,720	3.8%
Academic Support	262,294	(39,655)	116,896	76,584	306,920	723,039	0.5%
Student Services	5,371,503	(120,851)	722,229	1,372,715	3,591,126	10,936,722	7.8%
Institutional Support	26,697,396	(1,068,378)	2,287,077	14,025,221	24,620,033	66,561,349	47.8%
Operations and Maintenance	6,821,595	(125,070)	36,000	1,895,368	32,604,288	41,232,181	29.6%
Institutional Scholarships					607,970	607,970	0.4%
Auxiliary Enterprises	47,881	(33,654)			180,093	194,320	0.1%
Transfers (Debt Svcs & TPEG)					13,829,188	13,829,188	9.9%
Total	39,200,669	(1,387,608)	6,054,013	17,369,888	78,145,527	139,382,489	100.0%
Alamo Colleges							
Instruction	51,586,692	(1,167,775)	30,441,130	17,259,512	17,907,293	116,026,852	35.3%
Public Service	176,021	(44,819)	230,592	93,970	128,300	584,064	0.2%
Academic Support	12,874,154	(468,946)	1,709,874	3,665,038	6,284,619	24,064,739	7.3%
Student Services	24,082,932	(536,152)	3,042,283	6,559,383	7,760,300	40,908,746	12.5%
Institutional Support	34,947,978	(1,166,723)	3,107,469	16,351,321	32,281,284	85,521,329	26.0%
Operations and Maintenance	6,821,595	(125,070)	108,897	1,901,859	32,606,988	41,314,269	12.6%
Institutional Scholarships					777,970	777,970	0.2%
Auxiliary Enterprises	375,583	(76,009)	517,703	190,095	999,711	2,007,083	0.6%
Transfers					17,129,188	17,129,188	5.2%
TOTAL	130,864,955	(3,585,494)	39,157,948	46,021,178	115,875,653	328,334,240	100.0%

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

* FY16 approved salaries include three month lapsed salary credit adjustments by PVC levels.

ALAMO COLLEGES							
FY 2016 Operating Expenses by Functional Category							
Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Scholarships	Transfers	Travel	Total
San Antonio College							
Instruction			4,112,236				4,112,236
Public Service			111,300				111,300
Academic Support			1,497,654				1,497,654
Student Services			1,517,393				1,517,393
Institutional Support	1,058,100		2,136,852				3,194,952
Institutional Scholarships				100,000			100,000
Auxiliary Enterprises			491,374				491,374
Transfers					1,190,000		1,190,000
Total	1,058,100	-	9,866,809	100,000	1,190,000	-	12,214,909
St. Philip's College							
Instruction	1,052,290		2,156,121		-	94,695	3,303,106
Public Service			17,000				17,000
Academic Support	19,060		576,508			23,517	619,085
Student Services	2,050		661,097			27,415	690,562
Institutional Support			1,340,815	1,500		45,818	1,388,133
Operations and Maintenance			2,700				2,700
Auxiliary Enterprises	16,000		37,122			4,063	57,185
Transfers					930,000		930,000
Total	1,089,400	-	4,791,363	1,500	930,000	195,508	7,007,771
Palo Alto College							
Instruction	101,800		4,786,738			1,000	4,889,538
Academic Support	19,600		1,163,397			29,589	1,212,586
Student Services	21,398		748,394			35,922	805,714
Institutional Support	486,000		957,828			101,450	1,545,278
Institutional Scholarships				70,000			70,000
Auxiliary Enterprises	30,472		224,198			16,389	271,059
Transfers					410,000		410,000
Total	659,270	-	7,880,555	70,000	410,000	184,350	9,204,175
Northwest Vista College							
Instruction	164,713		2,015,053			9,500	2,189,266
Academic Support	355,735		1,740,418			83,450	2,179,603
Student Services	19,951		796,215			42,014	858,180
Institutional Support	19,873		982,095			15,578	1,017,546
Transfers					590,000		590,000
Total	560,272	-	5,533,781	-	590,000	150,542	6,834,595
Northeast Lakeview College							
Instruction	13,400		993,838				1,007,238
Academic Support	118,444		330,652			19,675	468,771
Student Services	5,450		269,380			22,495	297,325
Institutional Support	2,400		416,192			96,750	515,342
Transfers					180,000		180,000
Total	139,694	-	2,010,062	-	180,000	138,920	2,468,676
District and District Support							
Instruction	17,325		2,302,755			85,829	2,405,909
Academic Support			213,404			93,516	306,920
Student Services	17,478		3,457,829			115,819	3,591,126
Institutional Support	3,132,261	2,800,000	18,115,063			572,709	24,620,033
Operations and Maintenance	326,998		32,219,017				32,546,015
Institutional Scholarships				607,970			607,970
Auxiliary Enterprises	45,900		134,193			58,273	238,366
Transfers					13,829,188		13,829,188
Total	3,539,962	2,800,000	56,442,261	607,970	13,829,188	926,146	78,145,527
Total Alamo Colleges							
Instruction	1,349,528	-	16,366,741	-	-	191,024	17,907,293
Public Service	-	-	128,300	-	-	-	128,300
Academic Support	512,839	-	5,522,033	-	-	249,747	6,284,619
Student Services	66,327	-	7,450,308	-	-	243,665	7,760,300
Institutional Support	4,698,634	2,800,000	23,948,845	1,500	-	832,305	32,281,284
Operations and Maintenance	326,998	-	32,221,717	-	-	-	32,548,715
Institutional Scholarships	-	-	-	777,970	-	-	777,970
Auxiliary Enterprises	92,372	-	886,887	-	-	78,725	1,057,984
Transfers	-	-	-	-	17,129,188	-	17,129,188
Total	7,046,698	2,800,000	86,524,831	779,470	17,129,188	1,595,466	115,875,653

Three Year Staffing Summary

ALAMO COLLEGES							
Three Year Staffing Summary - Full Time Positions							
	Account Code	FY14 FTE	FY14 Salary	FY15 FTE	FY15 Salary	FY16 FTE	FY16 Salary
San Antonio College							
Faculty	61001	288.00	18,003,411.00	283.00	18,453,152.00	281.00	18,553,584.00
Non-Instructional Faculty	61003	21.00	1,423,157.00	20.00	1,405,209.00	14.00	990,913.00
Administrators	61011	9.63	1,097,024.61	8.63	1,012,162.15	8.63	1,085,754.36
Professionals	61012	88.00	4,538,202.00	110.00	6,162,097.00	138.00	7,578,879.00
Classified	61021	132.63	4,223,016.27	130.63	4,412,400.46	132.63	4,549,285.16
Total		539.26	\$29,284,810.88	552.26	\$31,445,020.61	574.26	\$32,758,415.52
St. Philip's College							
Faculty	61001	171.00	10,093,571.00	169.00	10,116,761.00	172.00	9,502,775.00
Non-Instructional Faculty	61003	10.00	568,491.00	11.00	652,726.00	9.00	552,301.00
Administrators	61011	11.37	1,196,316.39	11.37	1,239,249.85	11.37	1,262,778.64
Professionals	61012	70.00	3,720,625.00	93.00	4,947,251.00	100.00	5,365,538.00
Classified	61021	87.37	2,695,084.73	86.37	2,865,957.54	83.37	2,781,022.84
Total		349.74	\$18,274,088.12	370.74	\$19,821,945.39	375.74	\$19,464,415.48
Palo Alto College							
Faculty	61001	104.00	6,219,759.00	103.00	6,397,196.00	101.00	6,211,546.00
Non-Instructional Faculty	61003	5.00	314,541.00	6.00	411,247.00	5.00	357,325.00
Administrators	61011	9.00	984,612.00	9.00	1,042,041.00	9.00	1,012,083.00
Professionals	61012	57.00	2,774,323.00	68.00	3,527,907.00	77.00	4,064,300.00
Classified	61021	51.00	1,476,284.00	51.00	1,688,238.00	54.00	1,786,341.00
Total		226.00	\$11,769,519.00	237.00	\$13,066,629.00	246.00	\$13,431,595.00
Northwest Vista College							
Faculty	61001	144.00	7,607,174.00	144.00	7,989,853.00	156.00	8,737,316.00
Non-Instructional Faculty	61003	4.00	216,294.00	4.00	226,467.00	4.00	232,795.00
Administrators	61011	7.00	803,872.00	7.00	823,269.00	7.00	847,180.00
Professionals	61012	92.00	4,291,849.00	106.00	5,439,737.00	110.00	5,665,764.00
Classified	61021	59.00	1,743,911.00	57.00	1,825,568.00	58.00	1,919,905.00
Total		306.00	\$14,663,100.00	318.00	\$16,304,894.00	335.00	\$17,402,960.00
Northeast Lakeview College							
Faculty	61001	63.00	3,288,813.00	63.00	3,481,807.00	63.00	3,555,591.00
Non-Instructional Faculty	61003	3.00	144,281.00	3.00	151,208.00	3.00	155,516.00
Administrators	61011	9.00	963,460.00	9.00	1,012,828.00	8.00	963,374.00
Professionals	61012	44.00	2,133,446.00	51.00	2,751,005.00	52.00	2,789,217.00
Classified	61021	34.00	974,465.00	33.00	1,116,736.00	33.00	1,143,202.00
Total		153.00	\$7,504,465.00	159.00	\$8,513,584.00	159.00	\$8,606,900.00
District and District Support							
Administrators	61011	20.00	3,103,855.00	20.00	3,247,581.00	20.00	3,338,906.00
Professionals	61012	296.90	19,008,522.20	309.90	20,321,802.50	322.90	21,724,783.50
Classified	61021	412.48	13,048,381.60	410.63	14,528,616.96	385.63	14,136,979.82
		729.38	\$35,160,758.80	740.53	\$38,098,000.46	728.53	\$39,200,669.32
Total Alamo Colleges							
Faculty	61001	770.00	45,212,728.00	762.00	46,438,769.00	773.00	46,560,812.00
Non-Instructional Faculty	61003	43.00	2,666,764.00	44.00	2,846,857.00	35.00	2,288,850.00
Administrators	61011	66.00	8,149,140.00	65.00	8,377,131.00	64.00	8,510,076.00
Professionals	61012	647.90	36,466,967.20	737.90	43,149,799.50	799.90	47,188,481.50
Classified	61021	776.48	24,161,142.60	768.63	26,437,516.96	746.63	26,316,735.82
Total		2,303.38	\$116,656,741.80	2,377.53	\$127,250,073.46	2,418.53	\$130,864,955.32

Note:

- A) FY15 approved salaries include 45 new Certified Advisor positions and compensation study adjustments, partially offset by retirements.
- B) DSO FTE declined 123 since FY2009, after normalizing for functions centralized for efficiency

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.

DSO Direct Support: functions which are funded and administered by the district, yet are performed at each of the five campus locations and/or directly on behalf of the colleges. For example, each college has a Business Office on site, but there is also a District Business Office function which performs duties directly associated with the colleges.

Below are the categories of Direct Support and the budget based units of measure:

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

DSO Indirect Support: are functions which are funded and administered at District Support Operations, performed in various locations and support the entire Alamo Colleges. All budget dollars are allocated based on the percentage of College to Total Direct Support.

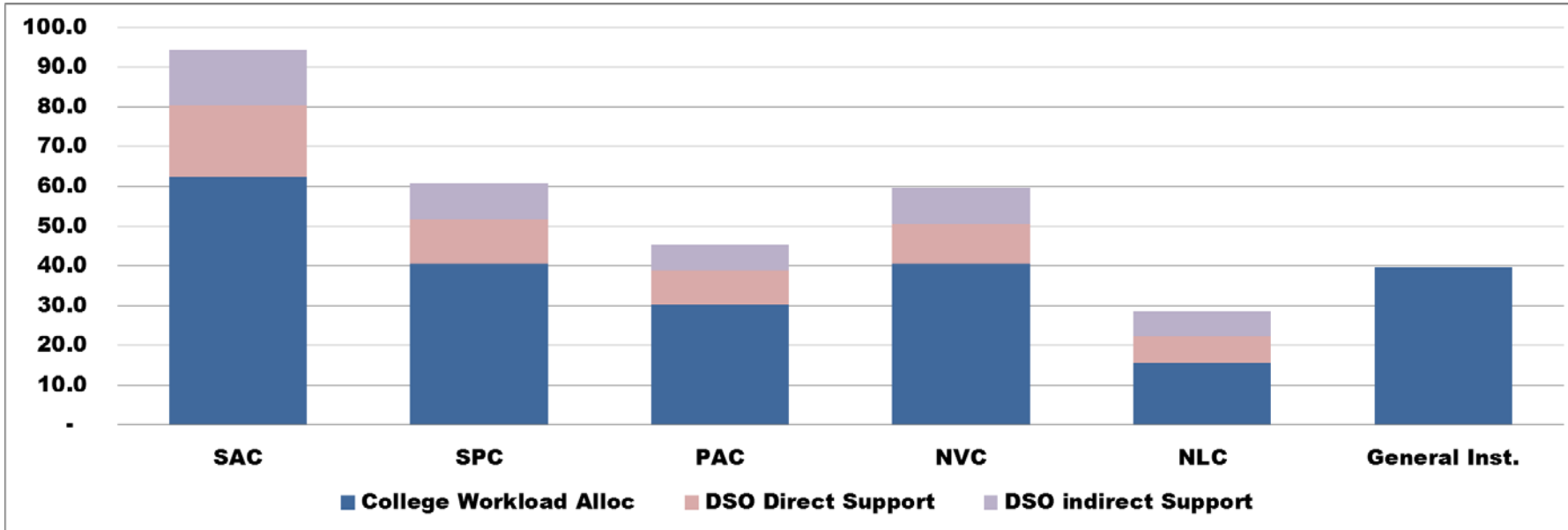
Below are the Indirect Support categories:

Chancellor’s Office (includes Community Partnerships)	Student Success (student leadership institute, college connections)	Vice Chancellors’ Offices	IT, State Reporting, Strategic Planning & Institutional Research	Facilities (including Construction, non-DPS Vehicle Replacement)	District Business Offices (included in 893502)
Human Resources	Academic Success (curriculum alignment, community partnerships)	Legal, Ethics, Policy, Internal Audit, Foundation	Advertising and Communication	Finance & Fiscal Services (general accounting, accounts payable, budgeting, grants, inventory)	Continuing Education & Workforce Development

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

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

Fully Allocated Expenses



	SAC	SPC	PAC	NVC	NLC	General Inst.	Total
College Workload Alloc	62.4	40.5	30.1	40.4	15.5	39.6	228.5
Building Maintenance	2.1	1.4	1.0	1.4	0.9		6.8
Utilities	3.0	1.8	1.6	1.2	1.1		8.7
Preventive Maintenance	5.6	3.0	2.9	1.9	1.2		14.5
Housekeeping	1.5	1.3	1.2	0.8	1.4		6.3
Groundskeeping	0.5	0.3	0.2	0.8	0.2		1.9
Bursar	0.3	0.2	0.2	0.2	0.1		1.0
Student Financial Aid (SFA)	1.1	0.8	0.5	1.1	0.5		3.9
Student Contact Center	0.5	0.4	0.2	0.5	0.2		1.8
Public Safety	2.3	1.4	0.6	1.1	0.8		6.2
Center for Student Information (CSI)	0.5	0.4	0.2	0.5	0.2		1.8
Interpreter and Immunization	0.3	0.2	0.1	0.3	0.1		1.1
Emergency Mgmt Initiatives	0.2	0.1	0.1	0.2	0.1		0.7
DSO Direct Support	18.0	11.2	8.6	10.1	6.8	-	54.7
Budget w/ Direct Support	80.4	51.7	38.8	50.6	22.3	39.6	283.3
DSO indirect Support	13.9	9.2	6.4	9.2	6.3	-	45.1
Budget - Fully Allocated	94.3	60.9	45.2	59.8	28.6	39.6	328.3

The FY 2015-2016 budget for District Support Operations (DSO) is greater than the FY 2014-2015 budget, driven by the consolidation of the Continuing Education programs from the five Colleges into one District Organization under the Vice Chancellor for Economic & Workforce Development (\$5.5M), and the increase in General Institutional due to several factors: a) State Appropriation for Veteran Assistance Center (\$4.5M); b) Increase in International Program expense, offset by increased revenues (\$2.1M); c) Move of Audit, Collection Agency, Armored Car and Bank Service charges from Finance & Fiscal Services to General Institutional (\$690K); and d) FY15 one-time strategic initiatives not carried forward (\$2.5M).

Additionally, the year over year difference in the Vice Chancellors' Offices budget is due to the Hiring Delay/Vacancy Credits of (\$1.6M); the year over year difference in the IT, State Reporting & Strategic Planning budget is due to six State Reporting FTEs moving from the Colleges and consolidating into District Support.

District Support Operation Budget Summary			
<i>(Dollars Reported in 000's)</i>	FY15	FY16	Inc/(Dec)
<u>Direct Support Organizations</u>			
Facilities (Grounds, Housekeeping & Maintenance)	14,596	15,003	407
Utilities	8,220	8,710	489
Preventive Maintenance	14,500	14,500	-
Emergency/Risk Management	980	702	(278)
Public Safety (Police)	5,889	6,164	275
Center for Student Information	1,876	1,788	(88)
Student Financial Aid	3,914	3,924	10
Interpreter & Immunization Services	1,068	1,079	11
Business Offices (Bursar)	1,031	1,049	18
Student Contact Center	1,640	1,818	177
Total Direct Support	53,715	54,736	1,021
<u>Indirect Support Organizations</u>			
Chancellor's Office (includes Community Partnership)	1,375	1,330	(45)
Vice Chancellors' Offices	4,404	2,821	(1,583)
Academic Success	856	825	(31)
Student Success	846	1,121	275
Finance & Fiscal Services	8,359	7,672	(687)
Human Resources	6,593	6,786	192
Facilities (including Construction, non-DPS Vehicle Replacement)	2,632	2,408	(224)
Legal, Ethics, Policy, Internal Audit, Foundation	2,706	3,062	356
IT, State Reporting & Strategic Planning	4,910	5,846	936
Continuing Education & Workforce Development	5,027	10,555	5,528
Advertising and Communication	3,133	2,650	(483)
Total Indirect Support	40,841	45,076	4,234
General Institutional	30,700	39,571	8,870
			-
Total District Support Operations	125,257	139,382	14,126

Facilities and related costs total \$40 million overall. 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 changed compared to FY2015, due to staffing levels, as service levels needed to maintain our buildings and grounds is a key driver.

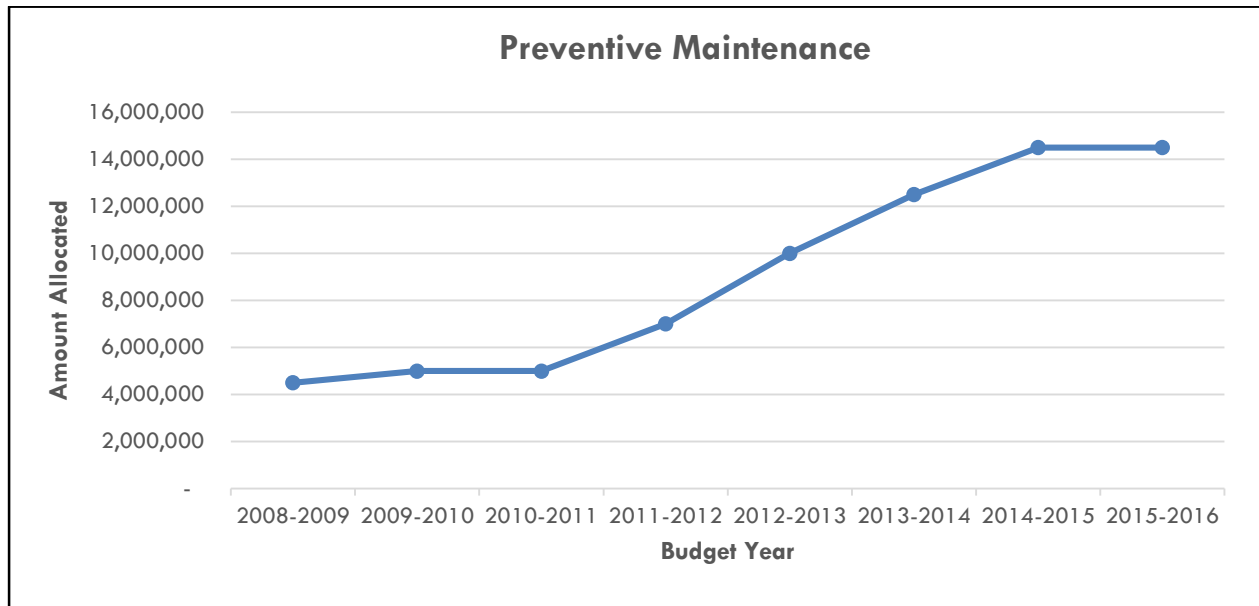
Per Staff or Contract Services			Type of Facility ¹	FY16
	FY16	FY15		
Housekeeping	29,500 GSF	24,000 GSF	Academic Buildings	107
Building Maintenance	52,000 GSF	52,000 GSF	Libraries	6
Grounds	18 Acres	25 Acres	Admin & Support Bldgs	9
			Parking Garages	3
			Dining Facilities	6
			Athletic Facilities	9
			Plant	29

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 2015-2016 budget, the Board of Trustees maintained annual allocations for preventive maintenance at \$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 \$11.0 to \$54.0 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 FY16 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



Consolidated Continuing Education – After a several year journey and following the recommendation of the Learning Resources Network (LERN), action was taken to consolidate the five campus-based Continuing Education (CE) operations and two District Support offices into a single organization. This move will increase efficiency and decrease operating expense by removing duplication. The new structure clusters all CE leadership in a single location to facilitate horizontal coordination and communication to create single processes and streamline decision making. Consolidation makes marketing all CE courses possible in one schedule to highlight the depth and breadth of offerings to a wider segment of our service population.

Consolidated CE	FY 2016
Revenue Primarily Non-reimbursable Tuition & Fees and Contract Training	\$ 6,805,057
Expense	\$ 6,086,086
Contribution	\$ 718,971
Long-term goal is to attain a \$2.0 million dollar contribution to benefit the entire Alamo Colleges organization.	

Three Year Staffing Summary – District Only

ALAMO COLLEGES

Three Year District Staffing Summary - Full Time Positions

		FY14 FTE	FY14 Salary	FY15 FTE	FY15 Salary	FY16 FTE	FY16 Salary
Chancellor							
Administrator	61011	3.00	635,262.00	3.00	670,427.00	3.00	689,789.00
Professional	61012	13.00	1,010,084.00	14.00	1,115,374.00	15.00	1,164,917.00
Classified	61021	4.00	192,682.00	4.00	194,612.00	4.00	188,627.00
Total		20.00	\$1,838,028.00	21.00	\$1,980,413.00	22.00	\$2,043,333.00
VC for Academic Affairs							
Administrator	61011	2.00	320,336.00	2.00	334,155.00	2.00	344,179.00
Professional	61012	5.00	414,261.00	10.00	765,949.00	11.00	826,543.00
Classified	61021	3.00	118,813.00	3.00	115,153.00	3.00	117,856.00
Total		10.00	\$853,410.00	15.00	\$1,215,257.00	16.00	\$1,288,578.00
VC for Finance and Administration (B)							
Administrator	61011	7.00	980,019.00	7.00	1,019,945.00	7.00	1,048,158.00
Professional	61012	155.00	9,832,967.00	160.00	10,404,767.00	167.00	10,941,659.00
Classified	61021	351.00	10,807,328.00	351.00	12,235,773.00	325.00	11,787,475.00
Total		513.00	\$21,620,314.00	518.00	\$23,660,485.00	499.00	\$23,777,292.00
VC for Planning Performance and Info Systems							
Administrator	61011	4.00	544,844.00	4.00	564,988.00	4.00	578,972.00
Professional	61012	73.00	4,830,712.00	72.00	4,746,511.00	77.00	5,400,966.00
Classified	61021	22.00	847,506.00	22.00	898,531.00	22.00	899,733.00
Total		99.00	\$6,223,062.00	98.00	\$6,210,030.00	103.00	\$6,879,671.00
VC for Economic and Workforce Development							
Administrator	61011	2.00	314,553.00	2.00	329,033.00	2.00	338,904.00
Professional	61012	32.90	1,847,028.20	28.90	1,775,493.50	28.90	1,806,837.50
Classified	61021	13.48	414,727.60	12.63	414,082.96	11.63	400,641.82
Total		48.38	\$2,576,308.80	43.53	\$2,518,609.46	42.53	\$2,546,383.32
VC for Student Success							
Administrator	61011	2.00	308,841.00	2.00	329,033.00	2.00	338,904.00
Professional	61012	18.00	1,073,470.00	25.00	1,513,708.00	24.00	1,583,861.00
Classified	61021	19.00	667,325.00	18.00	670,465.00	20.00	742,647.00
Total		39.00	\$2,049,636.00	45.00	\$2,513,206.00	46.00	\$2,665,412.00
Total District and District Support							
Administrator	61011	20.00	3,103,855.00	20.00	3,247,581.00	20.00	3,338,906.00
Professional	61012	296.90	19,008,522.20	309.90	20,321,802.50	322.90	21,724,783.50
Classified	61021	412.48	13,048,381.60	410.63	14,528,616.96	385.63	14,136,979.82
Total		729.38	\$35,160,758.80	740.53	\$38,098,000.46	728.53	\$39,200,669.32

(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. FY16 includes 6 Assoc. Dir Enterprise Report employees moved from Colleges to District (VCPPIIS) in FY15 after approved budget.

FY09 Staffing (at peak) 821.50
 Decrease since FY09 (92.97)
 Impact of CSI/Interpreter/ Enterprise Report (30.00) (A)
 District FTE reduction, net of transfer **(122.97)**

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 three steps:

1. Estimate amount of capitalized assets that lost a portion of useful life the previous year. The depreciation expense by college for the most recent and available fiscal year is the starting point for the annual allocation. The FY 2015-2016 Capital Budget allocation begins with depreciation expense from the Fiscal Year 2015 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 2015-2016 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 available funding 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 2015-2016 Capital Budget. 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 \$10 million in year 6.

Step 1 Depreciation Expense for Equipment @ Colleges for Fiscal Year 2015	3,015,030
Step 2 Non-capitalized need (@ \$0.25/Contact Hr)	5,021,317
Amount recommended by procedure	8,036,347
Step 3 FY 2015-2016 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 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%	
2015	\$ 114,703,126	164,714	6,444	158,270	26,920	131,350	12.43%	

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.

Outstanding Debt and Principal and Interest Payments				
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	\$ 38,180,000
2006A	Construct, renovate, acquire and equip new and existing facilities. Issued September 14, 2006.	\$ 49,580,000	2036	\$ 45,020,000
2007	Construct, renovate, acquire and equip new and existing facilities. Issued April 5, 2007.	\$ 271,085,000	2033	\$ 173,420,000
2007A	Construct, renovate, acquire and equip new and existing facilities. Issued August 21, 2007.	\$ 63,490,000	2032	\$ 34,140,000
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				\$ 364,870,000
Maintenance Tax Notes				
2006	Purchase equipment, vehicles and renovate various facilities. Issued April 20, 2006	\$ 30,435,000	2026	\$ 20,480,000
2007	Purchase equipment, vehicles and renovate various facilities. Issued September 18, 2007.	\$ 81,110,000	2026	\$ 2,785,000
2011	Renovate and repair existing District facilities. Issued August 5, 2011.	\$ 54,795,000	2031	\$ 39,325,000
2014	Refunding of certain maturities of the 2007 Maintenance Tax Notes. Issued February, 27 2014.	\$ 40,665,000	2023	\$ 36,770,000
Subtotal - Maintenance Tax Notes				\$ 99,360,000
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	\$ 54,995,000
2012B	(Taxable issue). Refund remainder of the District's outstanding Combined Fee Revenue bonds. Issued March 22, 2012.	\$ 22,295,000	2017	\$ 8,980,000
Subtotal - Revenue Financing System Bonds				\$ 63,975,000
Total Bonds				\$ 528,205,000

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

For the Year Ended August 31,	General Obligation Bonds		Revenue Bonds		Maintenance Tax Notes		TOTAL BONDS	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	9,955	16,961	4,720	2,356	9,755	4,591	24,430	23,908
2017	10,490	16,428	4,780	2,288	7,380	4,240	22,650	22,956
2018	11,000	15,921	4,870	2,202	7,720	3,902	23,590	22,025
2019	11,545	15,374	5,060	2,052	8,100	3,523	24,705	20,949
2020	12,125	14,800	4,975	1,876	8,500	3,123	25,600	19,799
2021-2025	70,045	64,533	25,515	5,642	35,585	9,349	131,145	79,524
2026-2030	88,050	46,545	7,895	1,684	19,085	2,743	115,030	50,972
2031-2035	108,000	24,439	4,400	711	3,235	81	115,635	25,231
2036-2039	43,660	2,453	1,760	67	-	-	45,420	2,520
TOTAL	364,870	217,454	63,975	18,878	99,360	31,552	528,205	267,884

ALAMO COLLEGES				
REVENUE BONDS				
RETIREMENT OF INDEBTEDNESS FUND				
ACCOUNT	DESCRIPTION	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 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	(7,502,545)	(7,064,031)	(7,075,966)
	TRANSFER TO GENERAL FUND			
	TOTAL TRANSFERS			
	NET INCREASE (DECREASE) IN FUND BALANCE			
	INTEREST & SINKING FUND (ANNUAL DEBT SVC) =	\$ 7,502,545	\$ 7,064,031	\$ 7,075,966
	REVENUES			
	TRANSFER FROM PLEDGED REVENUE FUND	\$7,502,545	\$7,064,031	\$7,075,966
	TOTAL REVENUES	\$7,502,545	\$7,064,031	\$7,075,966
	EXPENDITURES & TRANSFERS			
979001-893901-82005-9425	2012A REVENUE BONDS PRINCIPAL PAYMENT	(400,000)	(405,000)	(420,000)
979001-893901-82005-9425	2012A REVENUE BONDS INTEREST PAYMENT	(2,270,888)	(2,262,844)	(2,255,888)
979001-893901-79005-9405	2012B REVENUE BONDS PRINCIPAL PAYMENT	(4,655,000)	(4,250,000)	(4,300,000)
979001-893901-79005-9405	2012B REVENUE BONDS INTEREST PAYMENT	(176,657)	(146,187)	(100,078)
	TOTAL EXPENDITURES & TRANSFERS	(7,502,545)	(7,064,031)	(7,075,966)
	NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0

ALAMO COLLEGES				
GENERAL OBLIGATION BONDS/MAINTENANCE TAX NOTES				
RETIREMENT OF INDEBTEDNESS FUND				
ACCOUNT	DESCRIPTION	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
	INTEREST & SINKING FUND			
	REVENUES			
	TAX REVENUE - TRANSFERRED IN	\$41,632,488	\$41,507,811	\$41,262,411
	TOTAL REVENUES	\$41,632,488	\$41,507,811	\$41,262,411
	EXPENDITURES & TRANSFERS			
959208-893901-82005-9425	PRINCIPAL PAYMENT - 2014	0	3,895,000	4,050,000
959208-893901-79005-9405	INTEREST PAYMENT - 2014	0	1,873,475	1,714,575
959207-893901-82005-9425	PRINCIPAL PAYMENT - 2011	3,945,000	4,080,000	4,245,000
959207-893901-79005-9405	INTEREST PAYMENT - 2011	2,105,313	1,955,012	1,798,713
959205-893901-82005-9425	PRINCIPAL PAYMENT - 2007	3,270,000	0	0
959205-893901-79005-9405	INTEREST PAYMENT - 2007	3,002,950	386,250	139,250
959204-893901-82005-9425	PRINCIPAL PAYMENT - 2006	1,325,000	1,395,000	1,460,000
959204-893901-79005-9405	INTEREST PAYMENT - 2006	1,070,764	1,002,764	938,689
959203-893901-82005-9425	PRINCIPAL PAYMENT - 2005	0	0	0
959203-893901-79005-9405	INTEREST PAYMENT - 2005	0	0	0
	MAINTENANCE TAX NOTES - TOTAL	14,719,027	14,587,501	14,346,226
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	1,195,000	1,255,000	1,320,000
959008-893901-79005-9405	INTEREST PAYMENT - 2007 A	1,808,638	1,748,888	1,679,863
959007-893901-82005-9425	PRINCIPAL PAYMENT - 2007	5,665,000	5,950,000	6,250,000
959007-893901-79005-9405	INTEREST PAYMENT - 2007	8,673,263	8,390,013	8,092,513
959006-893901-82005-9425	PRINCIPAL PAYMENT - 2006 A	1,165,000	1,225,000	1,275,000
959006-893901-79005-9405	INTEREST PAYMENT - 2006 A	2,253,206	2,194,956	2,145,956
959005-893901-82005-9425	PRINCIPAL PAYMENT - 2006	1,025,000	1,070,000	1,110,000
959005-893901-79005-9405	INTEREST PAYMENT - 2006	1,857,829	1,815,929	1,772,329
	GENERAL OBLIGATION BONDS - TOTAL	26,913,461	26,920,310	26,916,185
	TOTAL EXPENDITURES & TRANSFERS	\$41,632,488	\$41,507,811	\$41,262,411
	NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0
	NOTE: ANNUAL DEBT SERVICE PAYMENTS OF			
	WILL BE COMPRISED OF			
	(1) TAX REVENUES	\$41,632,488	\$41,507,811	\$41,262,411
	(2) INTEREST INCOME	\$0	\$0	\$0
	TOTAL	\$41,632,488	\$41,507,811	\$41,262,411

SUPPLEMENTAL INFORMATION

FY 2015-2016 Revenue Summary

ALAMO COLLEGES							
FY2016 REVENUE SUMMARY							
FORMULA REVENUE FOR BUDGET MODELS							
	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
State Appropriations	64,400,935	-	-	-	-	-	64,400,935
State Paid Benefits	14,800,000	-	-	-	-	-	14,800,000
Tuition - (Exclude CE)	-	29,161,950	14,673,040	11,949,567	21,405,255	8,489,760	85,679,572
Tuition - CE Reimbursable	-	360,000	60,000	164,532	419,199	189,613	1,193,344
Taxes	132,346,658	-	-	-	-	-	132,346,658
Other	3,156,600	-	-	-	-	-	3,156,600
Non Designated Auxiliary	945,000	-	-	-	-	-	945,000
Total Formula Revenue	215,649,193	29,521,950	14,733,040	12,114,099	21,824,454	8,679,373	302,522,109
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
	DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
Instruction	747,935	1,661,050	1,552,550	3,034,700	15,000	4,500	7,015,735
Public Service	338,337	66,000	-	-	10,000	-	414,337
Academic Support	239,117	8,000	1,000	73,500	51,000	21,300	393,917
Student Services	276,055	563,919	270,092	293,056	548,050	117,104	2,068,276
Designated Auxiliary	-	220,000	239,460	968,600	-	-	1,428,060
Non-Designated Auxiliary	2,235,000	-	-	-	-	-	2,235,000
Continuing Education	9,804,530	-	429,000	400,400	194,411	534,331	11,362,672
Designated Unrestricted	-	670,434	64,700	136,000	15,000	8,000	894,134
Total Non-Formula Revenue	13,640,974	3,189,403	2,556,802	4,906,256	833,461	685,235	25,812,131
TOTAL REVENUES	\$ 229,290,167	\$ 32,711,353	\$ 17,289,842	\$ 17,020,355	\$ 22,657,915	\$ 9,364,608	\$ 328,334,240

FY 2015-2016 Formula Revenue Summary

ALAMO COLLEGES								
FY2016 REVENUE BUDGET								
FORMULA REVENUE FOR BUDGET MODELS								
		DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
STATE APPROPRIATIONS								
11X001	State Appropriations E & G	64,400,935	-	-	-	-	-	64,400,935
11X001	State Paid Benefits	14,800,000	-	-	-	-	-	14,800,000
	TOTAL STATE APPROPRIATIONS	79,200,935	-	-	-	-	-	79,200,935
TUITION								
	Tuition							
11X001	Tuition - Non Exempt	-	21,743,828	10,940,560	8,909,875	15,960,254	6,330,162	63,884,679
11X001	Tuition - Exempt	-	4,472,082	4,966,063	3,024,006	4,120,453	1,221,180	17,803,784
11X001	Tuition - Exempt Discounts	-	(4,472,082)	(4,966,063)	(3,024,006)	(4,120,453)	(1,221,180)	(17,803,784)
11X001	Tuition Pledged (25%)	-	7,247,942	3,646,853	2,969,958	5,320,086	2,110,054	21,294,893
11X001	ACOL Revenue	-	170,180	85,627	69,734	124,915	49,544	500,000
	Total Tuition and Tuition Pledged	-	29,161,950	14,673,040	11,949,567	21,405,255	8,489,760	85,679,572
11X001	CE Tuition Reimbursable	-	360,000	60,000	164,532	419,199	189,613	1,193,344
	TOTAL TUITION	-	29,521,950	14,733,040	12,114,099	21,824,454	8,679,373	86,872,916
TAXES								
11X001	M&O Current Tax Revenue	129,677,625	-	-	-	-	-	129,677,625
11X001	M&O Delinquent Tax Revenue	1,371,234	-	-	-	-	-	1,371,234
11X001	M&O Penalties & Interest	1,297,799	-	-	-	-	-	1,297,799
	TOTAL TAXES	132,346,658	-	-	-	-	-	132,346,658
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
11X001	Transcript Fees	275,000	-	-	-	-	-	275,000
	TOTAL OTHERS	3,156,600	-	-	-	-	-	3,156,600
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		\$ 215,649,193	\$ 29,521,950	\$ 14,733,040	\$ 12,114,099	\$ 21,824,454	\$ 8,679,373	\$ 302,522,109

FY 2015-2016 Non-Formula Revenue Summary

FY2016 REVENUE BUDGET								
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES								
		DIST	SAC	SPC	PAC	NVC	NLC	TOTAL
11X001	Special Prog Tuition	-	1,648,500	1,537,550	3,015,700	10,000	4,500	6,216,250
11X001	VCT Fee Revenue	-	-	15,000	14,000	5,000	-	34,000
11X001	Administrative Fee Revenue	3,000	750	-	-	-	-	3,750
11X001	Seminars & Workshop Revenue	-	6,800	-	-	-	-	6,800
11X001	Miscellaneous Revenue	744,935	5,000	-	5,000	-	-	754,935
	TOTAL INSTRUCTION	747,935	1,661,050	1,552,550	3,034,700	15,000	4,500	7,015,735
11X001	Gym Rental Revenue	-	65,000	-	-	-	-	65,000
11X001	Facilities Rental Revenue	338,337	-	-	-	10,000	-	348,337
11X001	Property Rentals Revenue	-	1,000	-	-	-	-	1,000
	TOTAL PUBLIC SERVICE	338,337	66,000	-	-	10,000	-	414,337
11X001	Library Fines	-	8,000	1,000	3,500	1,000	1,300	14,800
11X001	Facilities Rental Revenue	208,098	-	-	-	-	-	208,098
11X001	Administrative Fee Revenue	26,250	-	-	-	-	-	26,250
11X001	Sales & Services Revenue	-	-	-	70,000	50,000	20,000	140,000
11X001	Miscellaneous Revenue	4,769	-	-	-	-	-	4,769
	TOTAL ACADEMIC SUPPORT	239,117	8,000	1,000	73,500	51,000	21,300	393,917
11X003	Student Activity Fee - w/o Exemptions	-	310,264	149,732	126,056	248,550	80,934	915,536
119001	Foreign Student Application Fee	31,500	-	-	1,000	-	-	32,500
11X001	Other Test Fee	-	-	3,060	2,000	9,000	600	14,660
11X001	Prep Test Fee	-	-	-	-	-	750	750
11X001	TSI Test Fee	5,465	123,325	33,600	35,000	96,000	23,000	316,390
11X001	CLEP Test Fee	-	16,200	1,000	2,000	7,000	2,900	29,100
11X001	Correspondence Test Fee	-	2,250	400	500	-	4,500	7,650
11X001	GED Test Fee	-	580	-	-	-	-	580
11X001	GED Certificates Test Fee	-	-	2,000	-	-	-	2,000
11X001	Accuplacer Test Fee	43,575	1,500	500	24,500	-	500	70,575
11X001	Conference Fee Revenue	1,315	-	-	-	-	-	1,315
11X001	Sales & Services Revenue	-	64,000	61,000	17,000	-	-	142,000
11X001	Event Booth Rental Revenue	-	-	-	68,500	-	2,000	70,500
11X001	ID Replacement	-	6,900	1,800	1,500	2,500	1,920	14,620
11X001	Other Student Fee	-	-	-	-	15,000	-	15,000
11X001	Veterans Administration Revenue	-	38,900	17,000	15,000	20,000	-	90,900
11X001	Miscellaneous Revenue	194,200	-	-	-	150,000	-	344,200
	TOTAL STUDENT SERVICES	276,055	563,919	270,092	293,056	548,050	117,104	2,068,276
13X001	AUX - Child Care Revenue	-	220,000	200,960	460,000	-	-	880,960
133003	Administrative Fee Revenue	-	-	-	500	-	-	500
133001	Sales & Services Revenue	-	-	38,500	44,100	-	-	82,600
133003	Auxiliary - Advertising Revenue	-	-	-	2,000	-	-	2,000
133003	Local City Contrib NAT Renew/Replace	-	-	-	250,000	-	-	250,000
133003	NAT - Open Swim Revenue	-	-	-	30,000	-	-	30,000
133003	NAT - Entry Fee Revenue	-	-	-	20,000	-	-	20,000
133003	NAT - Vendor Commissions	-	-	-	2,000	-	-	2,000
133003	NAT - Special Program Revenue	-	-	-	120,000	-	-	120,000
133003	NAT - Vending Machine Revenue	-	-	-	5,000	-	-	5,000
133003	Auxiliary -Ticket Sales/FundRaising	-	-	-	35,000	-	-	35,000
	TOTAL DESIGNATED AUXILIARY	-	220,000	239,460	968,600	-	-	1,428,060
13X001	AUX - Campus Access Fees	2,200,000	-	-	-	-	-	2,200,000
13X001	AUX - Parking Fines	35,000	-	-	-	-	-	35,000
	TOTAL NON-DESIGNATED AUX	2,235,000	-	-	-	-	-	2,235,000
C.E.								
11X001	CE Tuit Non-Reimburseable	1,243,363	-	-	161,950	48,417	-	1,453,730
11X001	CE Tuit Non-Reimb Contracts	-	-	84,000	-	-	-	84,000
11X001	Non-CE Tuit Contract Training	4,100,960	-	250,000	-	-	-	4,350,960
	Total CE Tuition	5,344,323	-	334,000	161,950	48,417	-	5,888,690
11X001	CE Special Fee	4,460,207	-	95,000	238,450	145,994	534,331	5,473,982
	Total CE Fees	4,460,207	-	95,000	238,450	145,994	534,331	5,473,982
	TOTAL C.E.	9,804,530	-	429,000	400,400	194,411	534,331	11,362,672
17XXX	Designated Unrestricted	-	670,434	64,700	136,000	15,000	8,000	894,134
	TOTAL Unrestrict Scholarships Interest Income	-	670,434	64,700	136,000	15,000	8,000	894,134
TOTAL NON-FORMULA REVENUES		\$ 13,640,974	\$ 3,189,403	\$ 2,556,802	\$ 4,906,256	\$ 833,461	\$ 685,235	\$ 25,812,131

FY 2015-2016 Tuition Revenues by Semesters

FY 2016 Tuition Revenue by Semesters							
		SAC	SPC	PAC	NVC	NLC	TOTAL
TUITION							
Non Exempt *							
Fall	50001	12,635,701	6,477,044	5,239,925	9,353,910	3,798,493	37,505,073
Spring	50002	12,676,377	6,220,037	4,838,723	9,044,102	3,701,455	36,480,694
Summer	50003	3,679,692	1,890,332	1,801,185	2,882,328	940,268	11,193,805
Total		28,991,770	14,587,413	11,879,833	21,280,340	8,440,216	85,179,572
Dual Credit							
Fall	50001	1,590,966	2,159,490	1,251,787	1,664,420	348,099	7,014,762
Spring	50002	1,563,313	1,841,800	1,135,252	1,496,082	379,280	6,415,727
Summer	50003	21,089	22,282	1,242	-	1,354	45,967
Total		3,175,368	4,023,572	2,388,281	3,160,502	728,733	13,476,456
Exempt Other							
Fall	50001	554,568	399,082	271,184	413,390	216,756	1,854,980
Spring	50002	565,551	400,545	266,746	396,372	209,973	1,839,187
Summer	50003	176,595	142,864	97,795	150,189	65,718	633,161
Total		1,296,714	942,491	635,725	959,951	492,447	4,327,328
Total Tuition							
Fall	50001	14,781,235	9,035,616	6,762,896	11,431,720	4,363,348	46,374,815
Spring	50002	14,805,241	8,462,382	6,240,721	10,936,556	4,290,708	44,735,608
Summer	50003	3,877,376	2,055,478	1,900,222	3,032,517	1,007,340	11,872,933
Total		33,463,852	19,553,476	14,903,839	25,400,793	9,661,396	102,983,356
EXEMPT TUITION DISCOUNTS							
Dual Credit							
Fall	51701	(1,590,966)	(2,159,490)	(1,251,787)	(1,664,420)	(348,099)	(7,014,762)
Spring	51702	(1,563,313)	(1,841,800)	(1,135,252)	(1,496,082)	(379,280)	(6,415,727)
Summer	51703	(21,089)	(22,282)	(1,242)	-	(1,354)	(45,967)
Total		(3,175,368)	(4,023,572)	(2,388,281)	(3,160,502)	(728,733)	(13,476,456)
Exempt Other							
Fall	51705	(554,568)	(399,082)	(271,184)	(413,390)	(216,756)	(1,854,980)
Spring	51706	(565,551)	(400,545)	(266,746)	(396,372)	(209,973)	(1,839,187)
Summer	51707	(176,595)	(142,864)	(97,795)	(150,189)	(65,718)	(633,161)
Total		(1,296,714)	(942,491)	(635,725)	(959,951)	(492,447)	(4,327,328)
Total Tuition Discounts							
Fall	5170X	(2,145,534)	(2,558,572)	(1,522,971)	(2,077,810)	(564,855)	(8,869,742)
Spring	5170X	(2,128,864)	(2,242,345)	(1,401,998)	(1,892,454)	(589,253)	(8,254,914)
Summer	5170X	(197,684)	(165,146)	(99,037)	(150,189)	(67,072)	(679,128)
Total		(4,472,082)	(4,966,063)	(3,024,006)	(4,120,453)	(1,221,180)	(17,803,784)
Total Tuition		28,991,770	14,587,413	11,879,833	21,280,340	8,440,216	85,179,572
* Non-Exempt tuition includes tuition pledged (25%)							

Assessed Value and Tax Levy of Taxable Property

ALAMO COLLEGES ESTIMATED TAXABLE VALUES AND RATES FOR 2015 AND COMPARISON WITH INFORMATION REGARDING AD VALOREM TAXES 2014		
	Tax Year 2014	Tax Year 2015 Estimate
	(FY 15)	(FY 16)
Market Value	125,134,108,903	141,045,649,577
Less Agricultural Exclusion	(2,191,733,658)	(2,410,356,774)
Less Homestead Cap	(404,482,378)	(1,637,115,987)
Market Value Net of Agricultural Exclusion	122,537,892,867	136,998,176,816
Over 65	(3,105,540,004)	(3,155,586,298)
Disabled/ Veterans	(1,491,914,080)	(1,854,786,015)
Disabled Resident Homeowners & Other	(6,302,670,101)	(6,703,512,887)
Taxable Property Values	111,637,768,682	125,284,291,616
Less Freeze Taxable	(11,564,016,248)	(13,097,374,366)
Taxable Property Values Less Freeze	100,073,752,434	112,186,917,250
Taxable Property Values Used For Effective Tax Rate	100,532,244,142	112,858,230,857
Taxable Value of New Properties	2,704,069,894	3,822,482,209
TIF's	(198,188,542)	(115,042,334)
M&O Current Tax Levy	\$119,772,763	\$133,935,908
M&O Current Taxes Budgeted	\$118,201,546	\$132,346,658
M&O Tax Rate	10.6400¢/\$100	10.5300¢/\$100
M&O Rollback Rate	10.8760¢/\$100	10.5382¢/\$100
Debt Service To Be Paid	\$41,260,811	\$41,262,411
Debt Service Requirement Net of Transfer	\$0	\$0
Debt Service Tax Levy	\$41,260,811	\$41,262,411
Debt Service Tax Rate	4.275¢/\$100	4.385¢/\$100
Total Tax Rate	14.9150¢/100	14.9150¢/100
Total Effective Tax Rate	14.3874¢/100	13.6793¢/100
Total Tax Rollback Rate	15.1651¢/100	14.9535¢/100

Source: Bexar County Appraisal District Certified Totals - ARB Approved Totals

2013 dated 7-19-13

2014 dated 7-19-14

2015 dated 7-24-15

M&O Current Tax Levy is M&O portion of actual tax levy effective 10-1-15.

M&O Current Taxes Budgeted FY2016 is projected levy adjusted by estimated collections.

State Appropriations

The 84th Texas Legislature, for the biennium covering FY 2016 and FY 2017, 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 2014, Fall 2014 and Spring 2015. For reimbursable Continuing Education contact hours, the base year is 3rd, 4th and 1st quarter of 2014 and 2nd quarter of 2015.

- 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

	<u>FY 2016</u>	<u>FY2017</u>	<u>84th Leg. TOTAL</u>
CORE OPERATIONS	\$ 500,000	\$ 500,000	\$ 1,000,000
CONTACT HOUR FUNDING	\$ 52,797,732	\$ 52,797,731	\$ 105,595,463
STUDENT SUCCESS	\$ 6,653,203	\$ 6,653,203	\$ 13,306,406
TOTAL	\$ 59,950,935	\$ 59,950,934	\$ 119,901,869
VETERANS ASSISTANCE CENTER	\$ 4,450,000	\$ 4,450,000	\$ 8,900,000
TOTAL APPROPRIATED FUNDS	\$ 64,400,935	\$ 64,400,934	\$ 128,801,869

CONTACT HOURS (BASE PERIOD - SUMMER 2014, FALL 2014, AND SPRING 2015)

ACADEMIC	15,807,288
TECHNICAL/VOCATIONAL	3,533,776
CONTINUING EDUCATION	573,755
TOTAL	19,914,819

STUDENT SUCCESS POINTS

THREE-YEAR WEIGHTED AVG - ALAMO	77,101
STATE-WIDE	1,011,629

State Appropriations Exhibit 1

84th Texas Legislature, Senate Bill 1, Article III PUBLIC COMMUNITY/JUNIOR COLLEGES

19. Instruction and Administration Funding (Outcomes-Based Model). Formula funding is allocated among Public Community/Junior Colleges based upon certified contact hours generated in the previous academic year. 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:

Metric	Points
Student successfully completes developmental education in mathematics	1.0
Student successfully completes developmental education in reading	0.5
Student successfully completes developmental education in writing	0.5
Student completes first college-level mathematics course with a grade of "C" or better	1.0
Student completes first college-level course designated as reading intensive with a grade of "C" or better	0.5
Student completes first college-level course designated as writing intensive with a grade of "C" or better	0.5
Student successfully completes first 15 semester credit hours at the institution	1.0
Student successfully completes first 30 semester credit hours at the institution	1.0
Student transfers to a General Academic Institution after successfully completing at least 15 semester credit hours at the institution	2.0
Student receives from the institution an associate's degree, a Bachelor's degree, or a certificate recognized for this purpose by the Coordinating Board in a field other than 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 2016 STATE APPROPRIATION ALLOCATION DISTRIBUTION																
BASE YEAR CONTACT HOURS - (Summer I/II 2014, Fall 2014, and Spring 2015)																
	Resident Instruction	Rate	Rate Funded	SAC		SPC		PAC		NVC		NLC		TOTAL		
				Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	
1	Agriculture	\$9.95	\$2.66	26,520	70,613	15,771	41,993	10,927	29,093	20,094	53,503	6,968	18,553	80,280	213,755	
2	Architecture and Precision Production Trades	\$10.04	\$2.69	36,041	96,831	21,433	57,585	14,849	39,896	27,308	73,369	9,469	25,441	109,101	293,122	
3	Biology, Physical Sciences, and Science Technology	\$8.99	\$2.41	789,743	1,899,903	469,655	1,129,860	325,386	782,790	598,390	1,439,561	207,498	499,183	2,390,672	5,751,296	
4	Business management, Marketing, and Administrative Services	\$8.96	\$2.40	298,848	716,547	177,723	426,126	123,130	295,228	226,438	542,929	78,520	188,266	904,659	2,169,097	
5	Career Pilot	\$35.26	\$9.44	5,349	50,470	3,181	30,014	2,204	20,794	4,053	38,241	1,405	13,261	16,192	152,781	
6	Communications	\$9.76	\$2.61	77,839	203,299	46,291	120,901	32,071	83,762	58,979	154,040	20,452	53,415	235,632	615,418	
7	Computer and Information Sciences	\$10.74	\$2.87	206,140	592,452	122,590	352,327	84,933	244,099	156,193	448,902	54,162	155,662	624,018	1,793,442	
8	Construction Trades	\$11.16	\$2.99	16,953	50,629	10,082	30,109	6,985	20,860	12,845	38,362	4,454	13,302	51,320	153,263	
9	Consumer and Homemaking Education	\$9.58	\$2.56	186,375	477,794	110,836	284,141	76,790	196,858	141,217	362,025	48,969	125,536	564,187	1,446,354	
10	Engineering	\$14.20	\$3.80	14,572	55,373	8,666	32,930	6,004	22,814	11,041	41,956	3,829	14,549	44,112	167,622	
11	Engineering Related	\$9.83	\$2.63	104,282	274,314	62,016	163,133	42,966	113,022	79,015	207,848	27,399	72,074	315,677	830,391	
12	English Language, Literature, Philosophy, Humanities, and Interdisciplinary	\$9.45	\$2.53	1,142,251	2,888,546	679,290	1,717,801	470,625	1,190,126	865,486	2,188,658	300,116	758,940	3,457,768	8,744,072	
13	Foreign Languages	\$8.80	\$2.35	196,852	463,562	117,066	275,677	81,106	190,995	149,155	351,242	51,721	121,797	595,900	1,403,273	
14	Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing	\$14.26	\$3.82	121,560	463,869	72,291	275,860	50,085	191,121	92,106	351,475	31,939	121,878	367,980	1,404,203	
15	Health Occupations - Dental Hygiene	\$20.04	\$5.36	0	0	0	0	0	0	0	0	0	0	0	0	
16	Health Occupations - Other	\$11.66	\$3.12	215,912	673,691	128,401	400,640	88,959	277,571	163,597	510,457	56,729	177,006	653,598	2,039,367	
17	Health Occupations - Respiratory Therapy	\$16.00	\$4.28	14,271	61,102	8,487	36,337	5,880	25,175	10,813	46,297	3,750	16,054	43,200	184,965	
18	Health Occupations - Vocational Nursing	\$12.04	\$3.22	90,107	290,316	53,586	172,649	37,126	119,615	68,274	219,973	23,675	76,278	272,768	878,832	
19	Mathematics	\$8.92	\$2.39	879,020	2,098,214	522,748	1,247,795	362,170	864,497	666,035	1,589,821	230,955	551,287	2,660,928	6,351,613	
20	Mechanics and Repairers - Automotive	\$11.08	\$2.97	81,574	241,867	48,511	143,837	33,610	99,653	61,809	183,263	21,433	63,548	246,936	732,167	
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$11.30	\$3.02	76,472	231,241	45,477	137,517	31,507	95,275	57,943	175,212	20,092	60,756	231,491	700,001	
22	Mechanics and Repairers - Electronics	\$10.01	\$2.68	10,888	29,166	6,475	17,345	4,486	12,017	8,250	22,099	2,861	7,663	32,960	88,289	
23	Physical Education and Fitness	\$11.41	\$3.05	94,716	289,198	56,327	171,984	39,024	119,154	71,767	219,126	24,886	75,984	286,720	875,447	
24	Protective Services and Public Administration	\$9.90	\$2.65	192,894	511,023	114,713	303,902	79,475	210,549	146,156	387,203	50,681	134,267	583,920	1,546,944	
25	Psychology, Social Sciences, and History	\$8.29	\$2.22	1,322,024	2,932,782	786,199	1,744,108	544,694	1,208,352	1,001,700	2,222,176	347,350	770,563	4,001,968	8,877,981	
26	Visual and Performing Arts	\$11.10	\$2.97	377,527	1,121,391	224,513	666,884	155,547	462,031	286,053	849,681	99,192	294,636	1,142,832	3,394,622	
Total				6,578,729	16,784,193	3,912,329	9,981,455	2,710,539	6,915,349	4,984,718	12,717,421	1,728,503	4,409,899	19,914,819	50,808,316	
Percentage of Total Dollar Amount				33.03%		19.65%		13.61%		25.03%		8.68%		100.00%		
												Add: 10% for funding for critical fields		1,989,416		
												Add: Core Operations		500,000		
												Add: Student Success		6,653,203		
												Allocated State Funding		59,950,935		
FY14 State Appropriation Distribution				19,804,396		11,777,552		8,159,720		15,005,836		5,203,431		59,950,935		
Source: Rates per Base Period Contact Hours - Texas Higher Education Coordinating Board (THECB)																
Base Year Contact Hours (Summer 2012, Fall 2012, and Spring 2013) - District Institutional Research and Effectiveness Services (IRES) Office											Actual rate of funding % (according to THECB)				26.76%	

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
2016-2017	27 percent
2014-2015	30 percent
2012-2013	49 percent
2010-2011	69 percent
2008-2009	75 percent

The table below represents the decline in contact hour reimbursements by the 26 disciplines for the 2014-2015 and 2016-2017 Biennium, for the remaining costs not covered by tuition and fees.

DISCIPLINE	2014-15 Biennium	Adjusted Rate	2016-17 Biennium	Adjusted Rate
	0.29981667314		0.26759996685	
1 Agriculture	\$ 9.06	\$ 2.72	\$ 9.95	\$ 2.66
2 Architecture and Precision Production Trades	\$ 9.40	\$ 2.82	\$ 10.04	\$ 2.69
3 Biology, Physical Sciences, and Science Technology	\$ 7.81	\$ 2.34	\$ 8.99	\$ 2.41
4 Business Management, Marketing, and Administrative Services	\$ 7.77	\$ 2.33	\$ 8.96	\$ 2.40
5 Career Pilot	\$ 29.27	\$ 8.78	\$ 35.26	\$ 9.44
6 Communications	\$ 8.86	\$ 2.66	\$ 9.76	\$ 2.61
7 Computer and Information Sciences	\$ 9.48	\$ 2.84	\$ 10.74	\$ 2.87
8 Construction Trades	\$ 9.48	\$ 2.84	\$ 11.16	\$ 2.99
9 Consumer and Homemaking Education	\$ 8.32	\$ 2.49	\$ 9.58	\$ 2.56
10 Engineering	\$ 15.65	\$ 4.69	\$ 14.20	\$ 3.80
11 Engineering Related	\$ 8.80	\$ 2.64	\$ 9.83	\$ 2.63
12 English Language, Lit, Philosophy, Humanities, & Interdisciplinary	\$ 8.49	\$ 2.55	\$ 9.45	\$ 2.53
13 Foreign Languages	\$ 7.60	\$ 2.28	\$ 8.80	\$ 2.35
14 Health Occupations - Dental Assistants, Medical Lab, and Assoc. Degree Nursing	\$ 12.79	\$ 3.83	\$ 14.26	\$ 3.82
15 Health Occupations - Dental Hygiene	\$ 19.30	\$ 5.79	\$ 20.04	\$ 5.36
16 Health Occupations - Other	\$ 10.13	\$ 3.04	\$ 11.66	\$ 3.12
17 Health Occupations - Respiratory Therapy	\$ 13.99	\$ 4.19	\$ 16.00	\$ 4.28
18 Health Occupations - Vocational Nursing	\$ 10.16	\$ 3.05	\$ 12.04	\$ 3.22
19 Mathematics	\$ 7.80	\$ 2.34	\$ 8.92	\$ 2.39
20 Mechanics and Repairers - Automotive	\$ 9.69	\$ 2.91	\$ 11.08	\$ 2.97
21 Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$ 10.46	\$ 3.14	\$ 11.30	\$ 3.02
22 Mechanics and Repairers - Electronics	\$ 8.73	\$ 2.62	\$ 10.01	\$ 2.68
23 Physical Education and Fitness	\$ 9.43	\$ 2.83	\$ 11.41	\$ 3.05
24 Protective Services and Public Administration	\$ 8.68	\$ 2.60	\$ 9.90	\$ 2.65
25 Psychology, Social Sciences, and History	\$ 7.16	\$ 2.15	\$ 8.29	\$ 2.22
26 Visual and Performing Arts	\$ 9.56	\$ 2.87	\$ 11.10	\$ 2.97
Weighted Average, based on Alamo Colleges base year contact hours	\$ 8.54	\$ 2.56	\$ 9.69	\$ 2.59
FY16/17 Base Period = Summer 2014, Fall 2014, and Spring 2015; FY14/15 = Summer 2012, Fall 2012 and Spring 2013				
Source: Texas Higher Education Coordinating Board (THECB)				

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	4,126,465	20,464,849	-3.5%
14 - 15	15,931,584	3,887,556	19,819,140	-3.2%

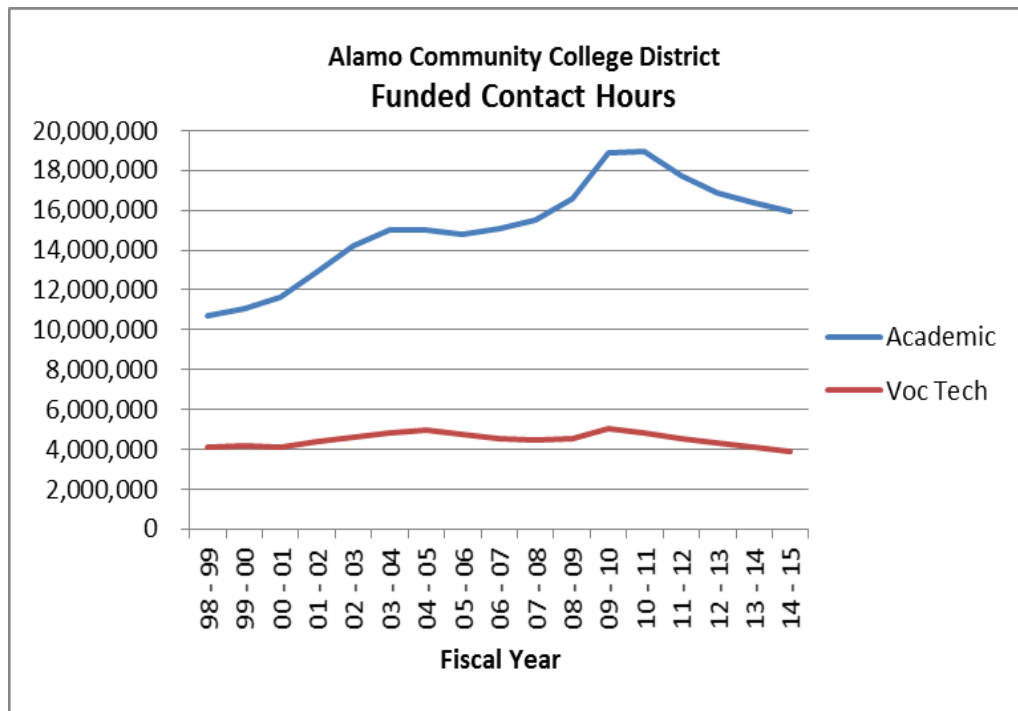
Program (Recent): CBM004 ODS - SCH and CH.egp and CBM00C ODS - CH.egp

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.

Note: Preliminary data does not include Continuing Education Contact Hours for quarter 4.



Unduplicated Headcount Enrollment

ALAMO COMMUNITY COLLEGE DISTRICT UNDUPLICATED HEADCOUNT - CREDIT ONLY

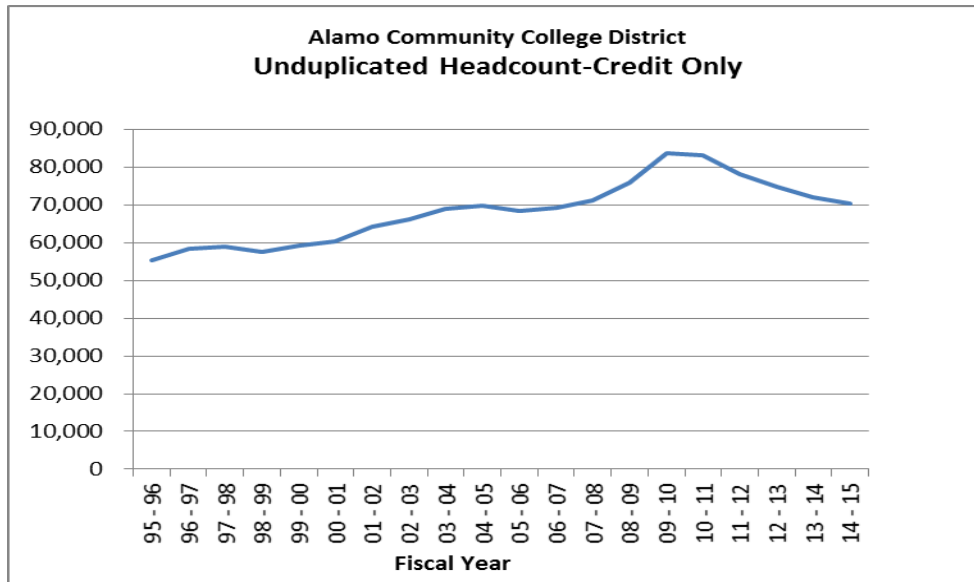
Fiscal Year	Total*	Inc / Dec
95 - 96	55,206	
96 - 97	58,327	5.7%
97 - 98	58,909	1.0%
98 - 99	57,403	-2.6%
99 - 00	59,107	3.0%
00 - 01	60,435	2.2%
01 - 02	64,195	6.2%
02 - 03	66,215	3.1%
03 - 04	69,050	4.3%
04 - 05	69,909	1.2%
05 - 06	68,473	-2.1%
06 - 07	69,257	1.1%
07 - 08	71,074	2.6%
08 - 09	75,971	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%
14 - 15	70,205	-2.5%

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
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 (5)	77,019,978	26.12%	110,490,520	37.46%	96,714,128	32.79%	10,694,343	3.63%	294,918,969
2014-2015 (4)	78,240,459	25.56%	118,201,546	38.61%	99,872,338	32.63%	9,802,680	3.20%	306,117,023
2015-2016 (4)	79,200,935	24.12%	132,346,658	40.31%	105,841,579	32.24%	10,945,068	3.33%	328,334,240

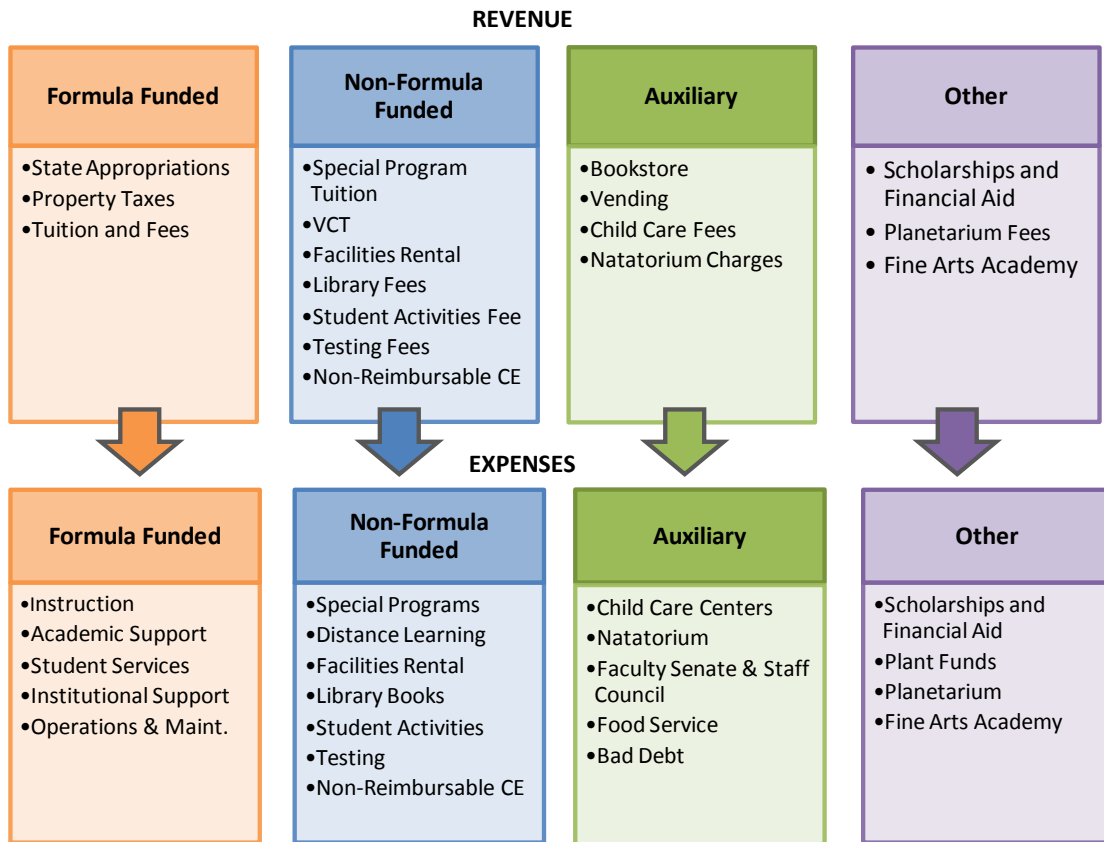
- (1) INCLUDES FUNDS FOR DEVELOPMENTAL EDUCATION
- (2) NET TUITION AND FEES
- (3) INCLUDES GROSS AUXILIARY REVENUES
- (4) PER BUDGET
- (5) ACTUAL REVENUES PER AUDITED FINANCIAL REPORT

Note: State Funding (1) includes State Paid Benefits for All Years
 * 2015-2016 State Funding includes Veterans Assistance Center \$4.5 M

Source: Annual Financial Reports - Schedules A and C

Budget Process and Budget Calendar

For the eighth year in a row, Alamo Colleges has developed its Instruction & General 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’s 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 10th - Initial operating expense budget allocations generated by the model are distributed to each of the colleges and the district-level units By May 20, 2015 – Colleges and Departments verified positions for new budget year. By May 20, 2015 – 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. All of these budgets are based on actions 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 FY16 Working Operating Budget to preliminary allocations. Drafts preliminary FY16 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 2016 Operating Budget prior to finalization and approval at July 2015 Regular Board Meeting. Board Approval of Fiscal Year 2016 Operating Budget	
August	Finalize Banner detailed department budgets and roll non-labor to “production” to allow early FY16 purchase orders in preparation for Fall term. Board Approval of Fiscal Year 2016 All Funds Budget	Colleges and Departments finalize Budget and non-labor allocations.
September	After final FY15 payroll run – FY16 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 2015-2016 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 15, 2014	Board Retreat	Initial Forecast of FY 2015 - 2016 Budget
April-May	Budget Development	Labor & Non-labor budgets entered and balanced in Banner
July 16, 2015	Board Retreat	Preliminary FY 2015 - 2016 Budget Presentation
July 21, 2015	Audit, Budget & Finance Committee	Approval of FY 2015 - 2016 Operating Budget
July 28, 2015	Regular Board Meeting	Final Approval of FY 2015 - 2016 Operating Budget
August 11, 2015	Audit, Budget & Finance Committee	Approval of FY 2015 - 2016 All Funds Budget
August 14, 2015	Non-Labor Budget Load	Non-labor budgets for FY2016 available in Banner Finance
August 18, 2015	Regular Board Meeting	Final Approval of FY 2015 - 2016 All Funds Budget
September 18, 2015	Labor Budget Load	Labor/position budgets for FY2016 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 FY15 Annual Contact Hours by Discipline
5. Projected Fall 2015 Enrollment

FY 2015-2016 Budget Model Summary

ALAMO COMMUNITY COLLEGE DISTRICT								
FY 2016 WORKLOAD-DRIVEN BUDGET MODEL SUMMARY								
	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES	DISTRICT	TOTAL
TOTAL EDUCATIONAL AND GENERAL FUNCTIONAL CATEGORIES (Formula)								
FY15 Model	48,081,243	26,744,321	18,350,392	30,471,638	11,233,990	134,881,584	77,737,397	212,618,981
FY16 Model	45,041,388	28,825,955	19,682,200	31,013,107	11,410,229	135,972,879	80,725,947	216,698,826
Variance (A)	(3,039,855)	2,081,634	1,331,808	541,469	176,239	1,091,295	2,988,550	4,079,845
						0.8%		
Non-Formula Funding								
FY15 Model	3,557,862	3,891,219	2,876,761	944,838	1,324,373	12,595,053	2,030,292	14,625,345
FY16 Model - before CE Consolidation	3,669,853	4,239,817	6,004,616	1,019,453	2,000,230	16,933,969	3,160,776	20,094,745
Variance - (B)	111,991	348,598	3,127,855	74,615	675,857	4,338,916	1,130,484	5,469,400
Capital Budget								
FY15 Model	1,190,000	930,000	410,000	590,000	180,000	3,300,000	-	3,300,000
FY16 Model	1,190,000	930,000	410,000	590,000	180,000	3,300,000	-	3,300,000
Variance	-	-	-	-	-	-	-	-
Total for College/District Detailed Budget Allocation								
FY15 Model	52,829,105	31,565,540	21,637,153	32,006,477	12,738,363	150,776,637	79,767,689	230,544,326
FY16 Model	49,901,241	33,995,772	26,096,816	32,622,560	13,590,459	156,206,848	83,886,723	240,093,571
Variance	(2,927,864)	2,430,232	4,459,663	616,083	852,096	5,430,211	4,119,034	9,549,245
	-6%	8%	21%	2%	7%	4%	5%	4%
Mandatory and Contractual and Other (non-discretionary)								
CE Consolidated to DSO	(431,637)	(1,494,504)	(1,047,741)	(227,862)	(1,254,127)	(4,455,871)	4,455,871	-
IT and Communications	3,874,949	2,126,363	1,395,404	2,384,249	935,990	10,716,955	(10,711,355)	5,600
General Institutional (excl. Benefits, IT IX and VA Ctr)						-	26,231,872	26,231,872
Preventive Maintenance						-	14,500,000	14,500,000
VA Center-State Appropriations							4,450,000	4,450,000
Fringe Benefits	9,878,132	6,240,852	4,058,857	5,964,247	2,509,202	28,651,290	17,382,827	46,034,117
1College payroll benefits included in Workload Allocation then removed from balancing amount								-
Strategic Initiatives/Efficiencies/Overlays - (C)	(826,272)	(385,622)	(365,244)	(330,350)	(259,983)	(2,167,470)	(813,449)	(2,980,920)
						-		
Total Operating Expense Budget	62,396,413	40,482,861	30,138,092	40,412,844	15,521,541	188,951,751	139,382,489	328,334,240
NEW: Full District Allocation	46,027,450	29,862,660	22,231,719	29,811,011	11,449,648	139,382,489	(139,382,489)	-
Fully Distributed FY16 Budget	108,423,863	70,345,521	52,369,811	70,223,855	26,971,188	328,334,240	-	328,334,240
<p>(A) FY16 College Formula Expenses increased due to full-year compensation adjustments; DSO increased due to full-year compensation adjustments, facilities & utilities true-ups to meet service levels, and consolidation of state reporting to VCPPIS</p> <p>(B) FY16 College Non-Formula Expenses for PAC increased based on additional Special Programming Tuition for Aviation \$2.9M; DSO increase driven by CE Consolidation and International contract training</p> <p>(C) Strategic Initiatives/Efficiencies/Overlays include the Hiring Delay/Vacancy Credit (\$3.5M) and the added expense for Rebranding \$500k</p>								

<i>Key Drivers</i>	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES		
Fall Enrollment (College of Attendance)								
Budget Fall 2014 (FY15)	22,014	11,487	9,485	16,544	5,789	65,319		
Actual Fall 2014 (FY15)	20,725	11,942	9,408	16,459	5,422	63,956		
Impact of True up to Actual	(1,289)	455	(77)	(85)	(367)	(1,363)		
Budget Fall 2014 (FY15)	22,014	11,487	9,485	16,544	5,789	65,319		
Budget Fall 2015 (FY16)	20,725	11,942	9,408	16,459	5,422	63,956		
Budget Variance FY15 vs FY16	(1,289)	455	(77)	(85)	(367)	(1,363)		
								-2.1%
Contact Hours (excluding Dual Credit and Gateway)								
Budget FY15	7,090,251	3,683,078	2,647,565	4,875,914	1,788,368	20,085,176		
Actual FY15 (est for CE)	7,094,379	3,686,582	2,651,309	4,891,610	1,788,368	20,112,248		
Impact of True up to Actual	4,128	3,504	3,744	15,696	0	27,072		
								0.1%
Budget FY15	7,090,251	3,683,078	2,647,565	4,875,914	1,788,368	20,085,176		
Budget FY16 (Spring-Fall 2014)	6,217,602	3,697,570	2,561,749	4,711,092	1,633,620	18,821,633		
Budget Variance FY15 vs FY16	(872,649)	14,492	(85,816)	(164,822)	(154,748)	(1,263,543)		
								-6.3%
Faculty Staffing Unit (Full-time Equivalent of Faculty and Adjunct)								
FY15 Model (25 Avg Class Size)	714	414	263	462	162	2,015		
FY16 Model (25 Avg Class Size)	631	425	258	449	146	1,909		
Variance	(83)	11	(5)	(13)	(16)	(106)		
								-5.3%
Educ. & General by Category	SAC	SPC	PAC	NVC	NLC	TOTAL COLLEGES	DISTRICT	TOTAL
Instruction	28,983,103	19,029,457	12,117,530	19,933,340	6,726,406	86,789,836	500,000	87,289,836
Academic Support	5,262,585	3,398,821	2,209,628	3,646,873	1,236,305	15,754,213	555,539	16,309,752
Student Support	6,164,263	3,311,184	2,885,119	4,412,279	1,677,653	18,450,498	8,768,758	27,219,256
Institutional Support	4,631,437	3,086,493	2,469,922	3,020,615	1,769,865	14,978,331	46,979,126	61,957,457
Maintenance & Operations	-	-	-	-	-	0	23,922,524	23,922,524
Total Formula Funding	45,041,388	28,825,955	19,682,200	31,013,107	11,410,229	135,972,879	80,725,947	216,698,826

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 2014) = Instructional Operations (without furniture, fixtures & equipment).
- (D) Cost Drivers

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

Contact Hours per Faculty Staffing Unit: Target Average Class Size* x 3 credit hours x 5 classes x 16 weeks in 28 disciplines

- Target Average Class Size: classroom 25.63, Clinical 10.61, Labs 17.2

Faculty Staffing Units per College: Contact Hours DIVIDED by Contact Hours per Faculty Staffing Unit in each category (Classroom, Clinical or Lab)

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

Instructional Operations: (FY14 Actual Costs per CH) x Contact Hours

- (E) Data Exhibits
- **Target Class Size by Discipline (Exhibit 1)**
 - The table in this exhibit indicates the “targeted average class size” for each of the 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;*
 - 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 a 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:

$$(17.25 \text{ percent}^* \text{ of Instruction Distribution}) = \text{Academic Support excluding Library}$$

The Library Upgrade is based on: (FY16 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:

(\$107.80 non-exempt + \$21.56 exempt *) multiplied by FY16 estimated Annual Headcount (100% non-exempt + 20% exempt) + additional overlays for one-time adjustments and initiatives including Early College High School coordinators and 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 (\$107.80 non-exempt, \$21.56 exempt)

INSTITUTIONAL SUPPORT (TAB 4)

Institutional Support funding is based on the following formula:

$$10.21 \text{ percent}^* \text{ of Total Instruction, Academic Support, Student Services and Non-Formula}$$

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

OPERATIONS AND MAINTENANCE

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

- 29,500 gross square fee per housekeeping FTE
- 52,000 gross square feet per Maintenance FTE (same as in FY15)
- 18 acres per grounds FTE
- Utilities: Projected consumption at current utility rates
- Administrative Overhead

NON-FORMULA EXPENSE

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

Exhibit 1

ALAMO COMMUNITY COLLEGE DISTRICT				
Target Class Size by Discipline				
	TARGET AVG CLASS SIZE			
	Classroom	Clinical¹	Lab¹	Total
01 - Agriculture	20	5	14	18.71
02 - Architecture and Precision Production Trades	24	5	13	23.32
03 - Biology, Physical Sciences, and Science technology	24	5	22	23.88
04 - Business Management, Marketing, and Administrative Services	24	5	6	23.58
05 - Career Pilot	13	5	5	13.00
06 - Communications	19	5	19	19.00
07 - Computer and Information Sciences	18	5	16	17.51
08 - Construction Trades	23	5	12	21.37
09 - Consumer and Homemaking Education	25	15	6	24.02
10 - Engineering	25	5	10	24.58
11 - Engineering Related	20	5	12	18.30
12 - English Language, Literature, Philosophy, Humanities, and Interdisciplinary	29	5	5	28.99
13 - Foreign Languages	22	5	20	21.97
14 - Health Occupations (Dental Asst., Medical Lab, and Assoc. Degree Nursing)	19	11	20	14.26
15 - Health Occupations - Dental Hygiene				
16 - Health Occupations - Other (Excludes Dental Hygiene, Dental Asst., Medical Lab, Assoc. Degree in Nursing, Vocational Nursing, and Respiratory Therapy)	20	13	13	18.23
17 - Health Occupations - Respiratory Therapy	30	10	10	18.95
18 - Health Occupations - Vocational Nursing	30	10	10	21.17
19 - Mathematics	28	5	5	28.00
20 - Mechanics and Repairers - Automotive	26	5	13	22.96
21 - Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	23	5	11	22.07
22 - Mechanics and Repairers - Electronics	15	5	5	15.00
23 - Physical Education and Fitness	24	5	5	24.00
24 - Protective Services and Public Administration	28	5	5	27.57
25 - Psychology, Social Services, and History	30	5	5	30.00
26 - Visual and Performing Arts	20	5	10	19.74
27 - Non-State Funded				
28 - Developmental Math	26	5	5	26.00
29 - Developmental Reading and Writing	23	5	5	23.00
Weighted Average (using prior year prioritized contact hour volumes)	25.63	10.61	17.20	25.01

¹ A minimum of 5 was used for disciplines currently without Clinical or Lab volumes

Exhibit 2

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

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

Exhibit 3

FY16 Faculty Staffing Units per College												
RESIDENT INSTRUCTION	SAC		SPC		PAC		NVC		NLC		TOTAL	
	Contact Hours incl DC-On	Staffing Unit	Contact Hours incl DC-On	Staffing Unit	Contact Hours incl DC-On	Staffing Unit	Contact Hours incl DC-On	Staffing Unit	Contact Hours incl DC-On	Staffing Unit	Contact Hours incl DC-On	Staffing Unit
1 Agriculture	14,766	2.0	2,784	0.3	31,440	4.2	18,026	2.1	960	0.2	67,976	8.7
2 Architect and Precision Prod Trades	30,576	2.9	67,725	12.7	13,600	1.2	-	-	-	-	111,901	16.7
3 Biology Physical Sci and Sci Tech	720,458	72.4	446,792	45.1	267,714	27.6	666,475	67.9	216,939	21.6	2,318,378	234.7
4 Bus Mgmt Marketing and Admin Svcs	335,159	39.7	204,554	27.3	183,354	25.2	138,528	14.9	52,611	5.0	914,206	112.1
5 Career Pilot	-	-	-	-	16,168	2.8	-	-	-	-	16,168	2.8
6 Communications	63,104	7.7	176	0.0	15,671	1.8	146,795	17.0	10,876	1.2	236,621	27.7
7 Computer and Information Sciences	191,704	34.7	103,026	14.5	112,160	15.6	149,700	19.7	53,200	6.3	609,790	90.8
8 Construction Trades	-	-	48,305	6.2	632	0.1	-	-	-	-	48,937	6.2
9 Consumer and Homemaking Ed	162,550	24.2	195,898	24.2	73,168	6.7	87,083	8.3	56,559	5.2	575,259	68.6
10 Engineering	13,584	1.2	2,064	0.2	7,312	1.1	21,296	2.0	-	-	44,256	4.5
11 Engineering Related	45,492	5.4	164,868	27.3	85,381	9.2	21,640	3.4	-	-	317,381	45.3
12 Eng Lang Lit Philos Hmnties Intrdsc	690,472	58.9	196,469	19.2	310,311	27.9	660,513	56.9	343,000	28.1	2,200,765	191.0
13 Foreign Languages	314,117	36.4	27,973	3.1	38,167	4.4	136,843	16.0	18,864	2.2	535,964	62.1
14 Hlth Occ Dent Asst Med Lab AA Nurs	310,104	38.5	32,779	4.1	1,664	0.2	-	-	-	-	344,547	42.8
15 Health Occ Dental Hygiene	-	-	-	-	-	-	-	-	-	-	-	-
16 Health Occ Other	187,826	20.5	272,465	32.4	113,066	12.1	63,323	6.6	14,538	1.6	651,218	73.2
17 Respiratory Therapy	-	-	43,200	3.8	-	-	-	-	-	-	43,200	3.8
18 Vocational Nursing	-	-	270,474	24.5	512	0.0	-	-	-	-	270,986	24.5
19 Mathematics	449,037	45.1	71,497	11.0	154,105	17.3	401,036	41.6	194,410	17.7	1,270,086	132.8
20 Mechanics and Repairers Auto	-	-	221,324	39.5	-	-	-	-	-	-	221,324	39.5
21 Mech Repairer Diesel Aviation Trans	-	-	235,220	34.4	1,792	0.6	-	-	-	-	237,012	35.0
22 Electronics	12,064	1.9	10,176	1.7	4,000	0.6	2,400	0.5	10,040	1.4	38,680	5.9
23 Physical Ed and Fitness	114,454	10.7	12,666	1.2	51,871	5.7	88,394	8.9	17,904	1.6	285,290	28.2
24 Protective Service and Public Admin	371,036	35.6	25,372	2.1	43,232	3.4	57,792	4.6	8,976	0.7	506,408	46.4
25 Psychology Soc Sciences and History	1,182,393	93.4	505,645	41.8	511,513	40.8	1,104,511	87.5	398,824	30.5	3,702,885	294.0
26 Visual and Performing Arts	366,746	44.9	110,939	13.0	161,640	19.3	373,807	43.0	107,600	11.9	1,120,732	132.2
27 Non-State Funded	-	-	-	-	-	-	-	-	-	-	-	-
28 Math Developmental Education	313,705	25.1	252,452	20.2	270,794	21.7	364,337	29.2	84,120	6.7	1,285,408	103.0
29 Reading/Writing Developmental Education	328,256	29.7	172,726	15.6	92,480	8.4	208,593	18.9	44,200	4.0	846,256	76.7
TOTAL	6,217,602	630.8	3,697,570	425.4	2,561,749	257.7	4,711,092	449.1	1,633,620	146.0	18,821,633	1,909.0
Full-time Faculty Staffing - at 50%		315.4		212.7		128.8		224.5		73.0		954.5

Exhibit 4

Enrollment - College of Attendance

APPROVED BUDGET FY15 (FALL 2013)						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Non-Exempt/Non-DC	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
Exempt/Dual Credit	2,113	1,822	1,508	2,905	430	8,778
Exempt/Other Exempt	704	480	337	529	200	2,250
Total Exempt	2,817	2,302	1,845	3,434	630	11,028
Total	22,014	11,487	9,485	16,544	5,789	65,319

APPROVED BUDGET FY16 (FALL 2014)						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Non-Exempt/Non-DC	17,867	9,444	7,535	13,104	4,741	52,691
Total Non-Exempt	17,867	9,444	7,535	13,104	4,741	52,691
Exempt/Dual Credit	2,109	1,986	1,536	2,809	444	8,884
Exempt/Other Exempt	749	512	337	546	237	2,381
Total Exempt	2,858	2,498	1,873	3,355	681	11,265
Total	20,725	11,942	9,408	16,459	5,422	63,956

Variance FY15 vs FY16						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Non-Exempt/Non-DC	(1,330)	259	(105)	(6)	(418)	(1,600)
Total Non-Exempt	(1,330)	259	(105)	(6)	(418)	(1,600)
Exempt/Dual Credit	(4)	164	28	(96)	14	106
Exempt/Other Exempt	45	32	0	17	37	131
Total Exempt	41	196	28	(79)	51	237
Total	(1,289)	455	(77)	(85)	(367)	(1,363)

Exhibit 5

REVENUE AND FUNCTIONAL EXPENDITURE ALIGNMENT
FY 2016 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

FY16 BUDGET DEVELOPMENT - INSTRUCTION (1XXX)						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Fall & Spring FSU						
Faculty Staffing Units: Classroom	449	260	183	333	117	1,343
Faculty Staffing Units: Clinical	29	55	10	4	0	97
Faculty Staffing Units: Lab	14	5	7	15	3	43
Fall & Spring Total	492	320	200	351	120	1,483
Summer FSU						
Faculty Staffing Units: Classroom	117	75	54	91	26	363
Faculty Staffing Units: Clinical	18	28	1	2	-	49
Faculty Staffing Units: Lab	4	2	3	5	-	14
Summer Total	139	105	58	98	26	426
TOTAL FSU						
Faculty Staffing Units: Classroom	567	335	237	424	143	1,706
Faculty Staffing Units: Clinical	46	83	11	6	0	146
Faculty Staffing Units: Lab	18	7	10	19	3	57
Total Faculty Staffing Units	631	425	258	449	146	1,909
Full Time Faculty - 50% of total FSU						
9-Month (Classroom & Clinical)	\$14,664,230	\$9,656,854	\$5,931,410	\$10,328,311	\$3,599,820	\$44,180,624
9-Month (Lab @ 2/3)	\$277,867	\$110,301	\$140,117	\$298,568	\$54,519	\$881,372
Summer (Classroom & Clinical)	\$658,215	\$503,645	\$266,217	\$454,690	\$126,796	\$2,009,564
Summer (Lab @ 2/3)	\$13,732	\$6,414	\$9,434	\$14,795	\$0	\$44,376
TOTAL FULL TIME FACULTY	\$15,614,044	\$10,277,214	\$6,347,178	\$11,096,364	\$3,781,136	\$47,115,936
Adjunct - 50% of total FSU						
9-Month (Classroom & Clinical)	\$5,974,832	\$3,934,614	\$2,416,709	\$4,208,194	\$1,466,720	\$18,001,068
9-Month (Lab @ 2/3)	\$113,215	\$44,941	\$57,090	\$121,649	\$22,213	\$359,109
Summer (Classroom & Clinical)	\$506,319	\$387,419	\$204,782	\$349,762	\$97,536	\$1,545,819
Summer (Lab @ 2/3)	\$10,563	\$4,934	\$7,257	\$11,381	\$0	\$34,135
TOTAL FULL TIME FACULTY	\$6,604,929	\$4,371,908	\$2,685,838	\$4,690,986	\$1,586,469	\$19,940,130
TOTAL FACULTY SALARY	\$22,218,973	\$14,649,123	\$9,033,016	\$15,787,350	\$5,367,605	\$67,056,066
Total Non Faculty Salaries & Wages	\$2,864,695	\$1,682,769	\$1,006,051	\$1,756,388	\$572,056	\$7,881,959
One-time add: FY15 comp for full year	\$24,646	\$30,096	\$11,296	\$6,328	\$4,308	\$76,674
Total Non Faculty Benefits (excl TRS/ERS)	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Operating Expenses	\$3,874,789	\$2,667,469	\$2,067,168	\$2,383,274	\$782,437	\$11,775,136
Total Non-Capitalized Equipment ¹						\$0
TOTAL NON-FACULTY OTHER COSTS	\$6,764,130	\$4,380,334	\$3,084,514	\$4,145,990	\$1,358,801	\$19,733,770
TOTAL DISTRIBUTION - INSTRUCTION	\$28,983,103	\$19,029,457	\$12,117,530	\$19,933,340	\$6,726,406	\$86,789,836
¹ Furniture and Equipment replacement to be budgeted in separate Capital Budget						

FY16 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX)						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Instruction Distribution based on Avg Salary x FSU	\$28,983,103	\$19,029,457	\$12,117,530	\$19,933,340	\$6,726,406	\$86,789,836
Academic Support % of Instruction	16.630%	16.630%	16.630%	16.630%	16.630%	16.630%
Distribution (LESS Library)	\$4,819,920	\$3,164,619	\$2,015,158	\$3,314,935	\$1,118,608	\$14,433,240
Library	\$442,664	\$234,203	\$194,470	\$331,938	\$117,697	\$1,320,973
Strategic Initiatives / One-time Adjustments						
N/A						\$0
N/A						\$0
N/A						\$0
TOTAL DISTRIBUTION - ACADEMIC SUPPORT	\$5,262,585	\$3,398,821	\$2,209,628	\$3,646,873	\$1,236,305	\$15,754,213

FY16 BUDGET DEVELOPMENT - ACADEMIC SUPPORT (3XXX) - LIBRARY						
	SAC	SPC	PAC	NVC	NLC	TOTAL
FY16 Projected Non-Exempt Headcount	43,733	22,769	18,968	32,348	11,663	129,481
FY16 Projected Exempt Headcount	6,129	5,088	3,916	6,825	1,454	23,412
20% of Exempt Students	1,226	1,018	783	1,365	291	4,682
Total Headcount for Library Upgrade Distribution	44,959	23,787	19,751	33,713	11,954	134,163
Current Enrollment \$ (\$/hc ¹ x Headcount)	\$449,588	\$237,866	\$197,512	\$337,130	\$119,538	\$1,341,634
Sub-total - Library	\$449,588	\$237,866	\$197,512	\$337,130	\$119,538	\$1,341,634
LESS: Allowance for bad debt for all T&F	(\$6,924)	(\$3,663)	(\$3,042)	(\$5,192)	(\$1,841)	(\$20,661)
Total Library Distribution	\$442,664	\$234,203	\$194,470	\$331,938	\$117,697	\$1,320,973
¹ \$/hc is the three-year average of non-labor funds allocated to the library per total headcount						

TAB 3

FY16 BUDGET DEVELOPMENT - STUDENT SERVICES (4XXX)						
	SAC	SPC	PAC	NVC	NLC	TOTAL
Enrollment - Non Exempt & Other Exempt	45,571	24,054	19,860	33,707	12,228	135,420
\$ / Enrollment - Non Exempt & Other Expt	\$ 107.80	\$ 107.80	\$ 107.80	\$ 107.80	\$ 107.80	\$ 107.80
Enrollment - Dual Credit	4,291	3,803	3,024	5,466	889	17,473
\$/Enrollment - Dual Credit	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56	\$ 21.56
Distribution	\$5,005,142	\$2,675,054	\$2,206,138	\$3,751,517	\$1,337,365	\$14,975,217
Strategic Initiatives / One-time Adjustments						
Add: Full-year compensation	\$954,165	\$306,706	\$213,641	\$113,170	\$74,744	\$1,662,425
Add ECHS overlay	\$60,100	\$60,100	\$120,200	\$0	\$60,100	\$300,500
Add: Advising Model Phase I ¹	\$537,224	\$343,284	\$391,769	\$634,194	\$246,314	\$2,152,785
Add: Advising Model Phase II ²						\$0
Call Center consolidation initiative ³	(\$392,368)	(\$73,960)	(\$46,629)	(\$86,603)	(\$40,870)	(\$640,430)
TOTAL DISTRIBUTION - STUDENT SERVICES	\$6,164,263	\$3,311,184	\$2,885,119	\$4,412,279	\$1,677,653	\$18,450,498
¹ FY15 - advising model phase I overlay for advisors self-funded by retirees in FY15; overlay in FY16 ² 47 additional advising positions to attain the goal of 1:350 student ratio; to be assessed as an overlay/investment item ³ Call Center savings is an approved strategic initiative, based on call volumes by location, as part of the Call Center consolidation.						

TAB 4

FY16 BUDGET DEVELOPMENT - INSTITUTIONAL SUPPORT (5XXX) - DISTRICT						
	SAC	SPC	PAC	NVC	NLC	TOTAL
FY16 Instruction Model	28,983,103	19,029,457	12,117,530	19,933,340	6,726,406	86,789,836
FY16 Academic Support Model	5,262,585	3,398,821	2,209,628	3,646,873	1,236,305	15,754,213
FY16 Student Services Model	6,164,263	3,311,184	2,885,119	4,412,279	1,677,653	18,450,498
FY16 Non-Formula E&G	3,669,853	4,239,817	6,004,616	1,019,453	2,000,230	16,933,969
TOTAL MODELS & NON-FORMULA E&G	44,079,804	29,979,280	23,216,894	29,011,945	11,640,594	137,928,516
% - based on 3 Yr RFOE Avg	10.210%	10.210%	10.210%	10.210%	10.210%	10.210%
Institutional Support Distribution	4,500,378	3,060,769	2,370,355	2,962,008	1,188,460	14,081,969
Possible overlay of strategic initiatives						
Add: full year Compensation	131,059	25,724	99,567	58,607	81,405	396,362
Add: Inefficiency Factor					500,000	500,000
TOTAL DISTRIBUTION - INSTITUTIONAL SUPPORT	\$4,631,437	\$3,086,493	\$2,469,922	\$3,020,615	\$1,769,865	\$14,978,331

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	307,574.00			4,050.00	311,624.00
SAC General Institutional Costs	111001	810002	1030		(16,207.00)				(16,207.00)
SAC Biological Sciences	111001	811121	1030	10.00	696,327.00	110,021.00		34,000.00	840,348.00
SAC Astronomy	111001	811131	1030	3.00	191,895.00				191,895.00
SAC Chemistry	111001	811132	1030	5.00	358,618.00	27,460.00		14,000.00	400,078.00
SAC Earth Sciences	111001	811133	1030	2.00	136,085.00			4,000.00	140,085.00
SAC Physics	111001	811243	1030	4.20	282,634.00	79,674.00		4,500.00	366,808.00
SAC Mortuary Science	111001	812081	1030	5.00	342,699.00	24,545.00		50,000.00	417,244.00
SAC Business Occupations	111001	812011	1040	6.00	376,161.00	34,342.00		8,000.00	418,503.00
SAC Conf and Court Reporting	111001	812013	1040	2.00	113,197.00			2,000.00	115,197.00
SAC Legal Assistant	111001	812014	1040	1.00	59,973.00			4,000.00	63,973.00
SAC Business Administration	111001	812042	1040	3.00	209,855.00			1,000.00	210,855.00
SAC Management	111001	812043	1040	3.80	285,054.00	69,882.00		9,000.00	363,936.00
SAC Real Estate Program	111001	812045	1040	1.00	84,374.00				84,374.00
SAC Journalism	111001	811182	1060	3.00	203,993.00	69,495.00		40,000.00	313,488.00
SAC KSYM	111001	811186	1060			93,364.00		9,000.00	102,364.00
SAC Radio and Television and Film	111001	811187	1060	3.00	185,153.00	125,365.00		50,000.00	360,518.00
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	601,472.00	65,522.00		30,000.00	696,994.00
SAC Child Development Operations	111001	812053	1090	4.00	292,107.00	30,910.00		30,000.00	353,017.00
SAC Edge Program	111001	811242	1100					7,500.00	7,500.00
SAC Engineering	111001	811244	1100	1.00	71,328.00	52,232.00		1,000.00	124,560.00
SAC Engineering Technology	111001	812075	1110					4,620.00	4,620.00
SAC General Institutional Costs	111001	810002	1120		(32,414.00)				(32,414.00)
SAC English	111001	811152	1120	24.60	1,710,036.00	109,060.00		10,600.00	1,829,696.00
SAC Multicultural Conference	111001	811153	1120					6,000.00	6,000.00
SAC English As A Second Language	111001	811161	1120	3.00	199,225.00			5,000.00	204,225.00
SAC Philosophy	111001	811221	1120	5.00	353,897.00			2,700.00	356,597.00
SAC Theatre and Communications	111001	811274	1120	7.00	407,098.00	141,154.00		17,000.00	565,252.00
SAC Reading and Education	111001	811291	1120	0.69	42,155.00	5,168.00			47,323.00
SAC World Languages	111001	811162	1130	6.00	373,149.00	116,334.00		3,100.00	492,583.00

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 Interpreter Training	111001	812031	1130	8.00	490,057.00	81,927.00		20,000.00	591,984.00
SAC General Institutional Costs	111001	810002	1140		(321,287.00)	(44,185.00)			(365,472.00)
SAC Dental Assistants	111001	812021	1140	2.00	142,359.00	71,368.00		48,792.00	262,519.00
SAC Medical Assisting	111001	812022	1140	2.00	120,118.00			20,000.00	140,118.00
SAC Nursing Ed Associate Degree	111001	812091	1140	43.00	2,653,999.00	505,535.00		525,000.00	3,684,534.00
SAC Nursing Special Program Tuition	111001	812093	1140			97,148.00			97,148.00
SAC General Institutional Costs	111001	810002	1160		(30,461.00)				(30,461.00)
SAC Credit EMS	111001	812024	1160	2.00	112,013.00			10,000.00	122,013.00
SAC Mental Health	111001	812202	1160	1.00	78,053.00	7,520.00		4,000.00	89,573.00
SAC Mathematics	111001	811202	1190	15.89	1,114,317.00	61,820.00			1,176,137.00
SAC Mathematics and Computer Scienc	111001	811203	1190			74,973.00		10,000.00	84,973.00
SAC Physical Education	111001	811192	1230	7.00	419,446.00	89,297.00		45,000.00	553,743.00
SAC General Institutional Costs	111001	810002	1240		(16,207.00)				(16,207.00)
SAC Fire Technology	111001	812104	1240	3.00	164,181.00	73,999.00		200,000.00	438,180.00
SAC Public Administration	111001	812204	1240	1.00	73,665.00			2,000.00	75,665.00
SAC Law Enforcement	111001	812205	1240	4.00	269,229.00	31,700.00		2,500.00	303,429.00
SAC General Institutional Costs	111001	810002	1250		(16,207.00)				(16,207.00)
SAC History	111001	811171	1250	9.00	597,973.00				597,973.00
SAC Political Science	111001	811231	1250	8.00	500,991.00	53,439.00		10,000.00	564,430.00
SAC Economics	111001	811232	1250	3.00	207,999.00			-	207,999.00
SAC Psychology	111001	811251	1250	10.00	790,634.00	36,693.00		6,000.00	833,327.00
SAC Sociology	111001	811261	1250	4.00	204,814.00	5,972.00		2,500.00	213,286.00
SAC General Institutional Costs	111001	810002	1260		(17,757.00)				(17,757.00)
SAC Photography	111001	811183	1260	1.00	86,633.00	59,725.00		30,000.00	176,358.00
SAC Communication Design	111001	811185	1260	4.00	260,639.00			10,000.00	270,639.00
SAC Music Business Program	111001	811188	1260					5,000.00	5,000.00
SAC Music	111001	811211	1260	4.00	266,423.00	27,249.00		10,000.00	303,672.00
SAC Art	111001	811281	1260	4.00	261,825.00	63,464.00		12,000.00	337,289.00
SAC General Institutional Costs	111001	810002	1270			(19,173.00)	6,465,393.00	2,325,374.00	8,771,594.00
SAC Dean of Arts and Sciences Office	111001	811101	1270			1,191,367.00			1,191,367.00
SAC Dual Credit Admin and Operation	111001	811703	1270			198,627.00		108,000.00	306,627.00
SAC Dean Profess and Tech Ed Office	111001	812001	1270			416,268.00			416,268.00
SAC CE Occupational	111001	813003	1270			28,446.00			28,446.00

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 Student Learning Assistance Ctr	111001	815008	1270			191,733.00		55,000.00	246,733.00
SAC Developmental Math	111001	811201	1280	11.11	787,537.00				787,537.00
SAC Developmental English	111001	811151	1290	3.40	261,311.00	15,504.00			276,815.00
SAC Reading and Education	111001	811291	1290	6.31	394,545.00	5,168.00			399,713.00
SAC General Institutional Costs	111001	810002	1999			3,676,508.00		300,000.00	3,976,508.00
SAC VP Student Success Office	111001	816001	1999			197,848.00			197,848.00
PUBLIC SERVICE									
SAC General Institutional Costs	111001	810002	2010				73,515.00		73,515.00
SAC Koehler House	171002	810014	2010					5,000.00	5,000.00
SAC AUX Student Publications	171003	811181	2010					16,000.00	16,000.00
SAC Auditorium	171005	811271	2010					20,300.00	20,300.00
SAC Eco Centro	111001	813011	2010					5,000.00	5,000.00
SAC Planetarium	111001	813014	2010			109,456.00			109,456.00
SAC Planetarium	171006	813014	2010			12,550.00			12,550.00
SAC CLCSA	111001	813017	2010					65,000.00	65,000.00
SAC CLCSA	171007	813017	2010			166,684.00			166,684.00
SAC VP College Services Office	111001	817001	2010			29,000.00			29,000.00
ACADEMIC SUPPORT									
SAC General Institutional Costs	111001	810002	3010			(44,819.00)	769,691.00	745,410.00	1,470,282.00
SAC Office of the President	111001	810003	3010			50,466.00			50,466.00
SAC VP Student & Academic Success	111001	811001	3010			122,500.00			122,500.00
SAC Learning Institute	111001	811004	3010			45,445.00			45,445.00
SAC Dean of Arts and Sciences Office	111001	811101	3010			261,794.00		198,484.00	460,278.00
SAC Forensic Account	111001	811272	3010					17,000.00	17,000.00
SAC Writing Center	111001	811301	3010			83,823.00		2,000.00	85,823.00
SAC Dual Credit Admin and Operation	111001	811703	3010			55,357.00			55,357.00
SAC Dean Profess and Tech Ed Office	111001	812001	3010			289,487.00		129,760.00	419,247.00
SAC CE Administration	111001	813001	3010			240,121.00		200,000.00	440,121.00
SAC CE Allied Health	111001	813002	3010			88,588.00			88,588.00
SAC CE Law Enforcement	111001	813004	3010			83,919.00			83,919.00
SAC CE Vocational ESL	111001	813005	3010			30,910.00			30,910.00
SAC CE Professional	111001	813007	3010			70,273.00			70,273.00
SAC Library	111001	815301	3010			837,074.00		132,000.00	969,074.00
SAC Library Books and Materials	111001	815305	3010			22,370.00			22,370.00

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 Educational Television	111001	815333	3010					73,000.00	73,000.00
SAC VP Student Success Office	111001	816001	3010			40,666.00			40,666.00
SAC Office Dean of Student Affairs	111001	816801	3010			100,275.00			100,275.00
STUDENT SERVICES									
SAC General Institutional Costs	111001	810002	4010			(209,200.00)	1,640,864.00	634,677.00	2,066,341.00
SAC VP Student & Academic Success	111001	811001	4010			6,000.00			6,000.00
SAC AUX Student Publications	111001	811181	4010					30,000.00	30,000.00
SAC Dual Credit Admin and Operation	111001	811703	4010			27,249.00			27,249.00
SAC Child Development Center	111001	812051	4010			382,696.00			382,696.00
SAC VP Student Success Office	111001	816001	4010			555,276.00		131,636.00	686,912.00
SAC Intg Plan&PerformanceExcellence	111001	816002	4010			68,680.00			68,680.00
SAC Student Activities	111001	816106	4010			233,739.00		151,500.00	385,239.00
SAC Student Activity Fee-Designated	111003	816110	4010			128,302.00		172,610.00	300,912.00
SAC Partnerships & Extended Svc	111001	816201	4010			39,947.00		24,275.00	64,222.00
SAC Admissions and Records	111001	816202	4010			921,671.00		80,000.00	1,001,671.00
SAC Counseling Services	111001	816401	4010			2,502,859.00		50,795.00	2,553,654.00
SAC Retention and Transition Serv	111001	816405	4010			21,686.00		18,000.00	39,686.00
SAC Student Development	111001	816409	4010	6.00	410,764.00	186,279.00		25,000.00	622,043.00
SAC Veterans Affairs	111001	816411	4010			251,403.00		38,900.00	290,303.00
SAC Disability Support Services	111001	816507	4010			383,125.00		40,000.00	423,125.00
SAC Womens Center	111001	816612	4010			570,898.00		60,000.00	630,898.00
SAC Assessment and Testing	111001	816701	4010			288,086.00		60,000.00	348,086.00
SAC Photo ID	111001	816703	4010			34,550.00			34,550.00
SAC Office Dean of Student Affairs	111001	816801	4010			107,282.00			107,282.00
INSTITUTIONAL SUPPORT									
SAC General Institutional Costs	111001	810002	5010			27,272.00	892,711.00	2,440,438.00	3,360,421.00
SAC Office of the President	111001	810003	5010			344,753.00		134,648.00	479,401.00
SAC Hospitality Account	111001	810005	5010					85,000.00	85,000.00
SAC Staff Council Fund Raising	111001	810012	5010					10,000.00	10,000.00
SAC Paper Recycling	111001	810013	5010					12,500.00	12,500.00
SAC Faculty Senate	111001	810101	5010					10,000.00	10,000.00
SAC Resource College Development	111001	810103	5010			173,222.00		10,000.00	183,222.00
SAC Public Information	111001	810501	5010			247,593.00		100,000.00	347,593.00
SAC VP Student & Academic Success	111001	811001	5010			94,184.00		88,958.00	183,142.00

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 Facilities Use Management	111001	814007	5010			193,054.00		4,620.00	197,674.00
SAC IT Asset Management	111001	815332	5010			585,266.00			585,266.00
SAC Intg Plan&PerformanceExcellence	111001	816002	5010					67,800.00	67,800.00
SAC Student Activities	111001	816106	5010			16,040.00			16,040.00
SAC Office Dean of Student Affairs	111001	816801	5010					106,205.00	106,205.00
SAC VP College Services Office	111001	817001	5010			431,510.00		20,533.00	452,043.00
SAC Institutional Effectiveness	111001	817002	5010			110,258.00		5,000.00	115,258.00
SAC College Projects	111001	817004	5010			33,654.00		17,000.00	50,654.00
SAC Technology Center	111001	817201	5010			1,814,813.00		22,250.00	1,837,063.00
SAC Go-Print	111001	817202	5010					60,000.00	60,000.00
OPERATIONS AND MAINTENANCE OF PLANT									
SAC General Institutional Costs	111001	810002	6010				6,313.00		6,313.00
SAC Gym Rental	111001	811193	6010			5,522.00			5,522.00
SAC Auditorium	111001	811271	6010			49,171.00			49,171.00
SAC Auditorium	171005	811271	6010			16,204.00			16,204.00
INSTITUTIONAL SCHOLARSHIPS									
SAC General Institutional Costs	111001	810002	7010					100,000.00	100,000.00
AUXILIARY ENTERPRISES									
SAC General Institutional Costs	111001	810002	8010			(35,626.00)	29,645.00		(5,981.00)
SAC Child Development Center	131001	812051	8010					7,000.00	7,000.00
SAC Tech Store	171010	817007	8010			142,503.00		484,374.00	626,877.00
TRANSFERS									
SAC General Institutional Costs	111002	810002	9425					1,190,000.00	1,190,000.00
TOTAL SAN ANTONIO COLLEGE				281.00	18,103,044.00	22,200,328.00	9,878,132.00	12,214,909.00	62,396,413.00

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

** FTE faculty salaries and other salaries and wages include vacancy credit

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

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

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
SPC General Institutional Costs	112001	820002	1020		(21,872.00)				(21,872.00)
SWC Machine Technology	112001	828562	1020	3.00	144,504.00	91,784.00		28,060.00	264,348.00
SWC Welding	112001	828563	1020	2.00	94,399.00	123,000.00		73,875.00	291,274.00
SPC General Institutional Costs	112001	820002	1030		(10,936.00)				(10,936.00)
SPC Physics	112001	821151	1030	1.00	74,019.00	43,000.00		7,000.00	124,019.00
SPC Biological Sciences	112001	821152	1030	9.00	545,554.00	659,223.00		38,639.00	1,243,416.00
SPC Chemistry	112001	821153	1030	5.00	266,665.00	292,872.00		32,644.00	592,181.00
SPC Biology Software Sales	112001	821154	1030					16,000.00	16,000.00
SPC Business Administration	112001	821133	1040	1.00	52,087.00	50,000.00			102,087.00
SPC Administrative Computer Tech	112001	822041	1040	1.00	92,745.00	72,910.00		4,150.00	169,805.00
SPC Accounting Informatn Sys Tech	112001	822042	1040	1.00	55,223.00	12,500.00		575.00	68,298.00
SPC Business Management	112001	822043	1040	1.00	49,651.00	69,000.00		850.00	119,501.00
SPC General Institutional Costs	112001	820002	1070			(10,936.00)			(10,936.00)
SPC Computer Science	112001	821134	1070	1.00	62,576.00	47,000.00			109,576.00
SPC Business Management	112001	822043	1070	1.00	56,366.00				56,366.00
SPC Information Technology	112001	822044	1070	2.00	124,930.00	165,000.00		12,135.00	302,065.00
SPC CETC-BIS Contract Training	112001	822045	1070					8,362.00	8,362.00
SWC Electrician	112001	828502	1080	1.00	55,426.00			31,395.00	86,821.00
SWC Plumbing	112001	828505	1080	1.00	51,493.00	6,000.00		10,300.00	67,793.00
SPC General Institutional Costs	112001	820002	1090		(10,936.00)	(9,157.00)			(20,093.00)
SPC Early Childhood Studies	112001	822004	1090	2.00	117,981.00	93,693.00		807.00	212,481.00
SPC Tourism Hospitality Culinary	112001	822061	1090	7.00	403,680.00	384,560.00		18,744.00	806,984.00
SPC Child Development Operations	112001	826021	1090			260,339.00			260,339.00
SPC General Institutional Costs	112001	820002	1110		(10,936.00)				(10,936.00)
SPC Electronic Systems Technology	112001	822031	1110	6.00	321,338.00	175,910.00		57,637.00	554,885.00
SWC Allied Construction	112001	828501	1110	2.00	107,871.00	215,000.00		55,569.00	378,440.00
SWC Home Building	112001	828503	1110	1.00	49,609.00	28,000.00		17,705.00	95,314.00
SPC English	112001	821112	1120	8.80	547,129.00	230,000.00		11,000.00	788,129.00
SPC Writing Center	112001	821113	1120			29,327.00		3,500.00	32,827.00
SPC Reading and Education	112001	821171	1120	2.00	120,802.00	185,849.00		6,300.00	312,951.00
SPC Foreign Languages	112001	821172	1130	1.00	71,328.00				71,328.00
SPC General Institutional Costs	112001	820002	1140		(10,936.00)	(6,729.00)			(17,665.00)
SPC Nursing Associate Degree	112001	822052	1140	3.00	156,906.00	64,915.00			221,821.00

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 Nursing Special Program Tuition	112001	822055	1140			255,217.00		226,083.00	481,300.00
SPC General Institutional Costs	112001	820002	1160		(21,872.00)	(21,871.00)			(43,743.00)
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	161,280.00	45,000.00		86,841.00	293,121.00
SPC Radiography	112001	822013	1160	4.00	200,068.00	269,630.00		158,929.00	628,627.00
SPC Sonography	112001	822014	1160	2.00	101,916.00	64,000.00		68,395.00	234,311.00
SPC Respiratory Care	112001	822015	1160	3.00	183,873.00	162,000.00		88,950.00	434,823.00
SPC Surgical Tech	112001	822016	1160	2.00	90,261.00	98,820.00		54,028.00	243,109.00
SPC Cardiovascular	112001	822017	1160	2.00	94,454.00	70,000.00		74,038.00	238,492.00
SPC Medical Laboratory	112001	822018	1160	3.00	146,052.00	80,000.00		58,396.00	284,448.00
SPC Physical Therapy Assistant	112001	822019	1160	3.00	180,742.00	53,650.00		82,425.00	316,817.00
SPC Health Information Systems	112001	822020	1160	2.00	102,070.00	121,500.00		54,924.00	278,494.00
SPC Vision Care Technology	112001	822063	1160	2.00	87,486.00	30,000.00		26,450.00	143,936.00
SPC Histologic Technician	112001	822064	1160			31,000.00		39,400.00	70,400.00
SPC OE Health Career	112001	823004	1160			21,805.00			21,805.00
SPC General Institutional Costs	112001	820002	1180		(35,917.00)				(35,917.00)
SPC Nursing Vocational	112001	822051	1180	15.00	772,654.00	613,910.00		15,041.00	1,401,605.00
SPC Nursing New Braunfels Prog	112001	822053	1180	2.00	102,806.00	44,845.00		2,405.00	150,056.00
SPC General Institutional Costs	112001	820002	1190			(21,692.00)			(21,692.00)
SPC Mathematics	112001	821131	1190	4.75	260,358.00	244,000.00		9,094.00	513,452.00
SPC General Institutional Costs	112001	820002	1200		(21,872.00)	(21,871.00)			(43,743.00)
SPC Automotive Technology	112001	822021	1200	10.00	546,575.00	194,240.00		85,529.00	826,344.00
SPC General Motors	112001	822022	1200					60,000.00	60,000.00
SPC Ford Motors	112001	822023	1200			63,133.00			63,133.00
SWC Auto Body	112001	828561	1200	3.00	132,495.00	82,050.00		34,400.00	248,945.00
SWC Aviation	112001	828541	1210	8.00	478,084.00	238,304.00		52,018.00	768,406.00
SWC Diesel Technology	112001	828543	1210	4.00	176,438.00	127,834.00		24,206.00	328,478.00
SWC Multi-Modal Transport Tech	112001	828544	1210					3,450.00	3,450.00
SPC Kinesiology	112001	821141	1230	2.00	143,401.00	88,910.00		12,004.00	244,315.00
SPC General Institutional Costs	112001	820002	1250		(17,180.00)				(17,180.00)
SPC Psychology	112001	821161	1250	5.00	299,801.00	257,331.00		1,850.00	558,982.00
SPC Social Sciences	112001	821162	1250	15.00	761,057.00	435,000.00		5,336.00	1,201,393.00
SPC Theater and Fine Arts	112001	821121	1260	2.00	108,006.00	265,661.00		41,357.00	415,024.00
SPC Music	112001	821122	1260	2.00	113,244.00	66,376.00		16,000.00	195,620.00
SPC General Institutional Costs	112001	820002	1270			893,141.00	3,890,292.00	1,200,836.00	5,984,269.00

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 Community Svc and Training	112001	823008	1270			72,970.00		20,000.00	92,970.00
SPC Distance Learning	112001	823053	1270			17,915.00		2,474.00	20,389.00
SPC School To Work Program	112001	828004	1270			76,915.00		66,900.00	143,815.00
SPC Developmental Math	112001	821132	1280	7.25	436,101.00	536,819.00		7,600.00	980,520.00
SPC Developmental English	112001	821111	1290	3.20	201,271.00	131,020.00			332,291.00
SPC General Institutional Costs	112001	820002	1999					125,000.00	125,000.00
SPC General Institutional Costs	132001	820002	1999					3,500.00	3,500.00
SPC General Institutional Costs	172001	820002	1999					60,000.00	60,000.00
PUBLIC SERVICE									
SPC General Institutional Costs	112001	820002	2010				20,455.00		20,455.00
SPC OE - Fine Arts	112001	821123	2010			88,923.00		15,000.00	103,923.00
SPC GED Testing	112001	826065	2010					2,000.00	2,000.00
ACADEMIC SUPPORT									
SPC General Institutional Costs	112001	820002	3010			(40,357.00)	927,196.00	221,661.00	1,108,500.00
SPC Faculty Development	112001	820013	3010					11,000.00	11,000.00
SPC Leadership and Learning Cntr	112001	820301	3010			31,060.00			31,060.00
SPC VP Academic Affairs Office	112001	821001	3010			265,599.00		85,410.00	351,009.00
SPC Dean Arts and Sciences Office	112001	821101	3010			398,675.00		3,597.00	402,272.00
SPC Dean of Health Science Office	112001	821801	3010			192,700.00		5,494.00	198,194.00
SPC Dean Applied Science Office	112001	822001	3010			198,667.00		5,417.00	204,084.00
SPC ACE Administration	112001	823005	3010			302,262.00		550.00	302,812.00
SPC Instructional Development	112001	823041	3010			172,924.00		5,075.00	177,999.00
SPC Information&Communication Tech	112001	823051	3010			837,461.00		83,173.00	920,634.00
SPC Telecourse Administration	112001	823054	3010					805.00	805.00
SPC Library Services	112001	824001	3010			624,248.00		5,270.00	629,518.00
SPC Library Archives	112001	824002	3010					5,359.00	5,359.00
SPC Library Books and Materials	112001	824003	3010					151,700.00	151,700.00
SPC Media Services	112001	824004	3010			204,668.00		5,000.00	209,668.00
SPC Dean Interdisciplinary Programs	112001	825001	3010			30,910.00		4,414.00	35,324.00
SWC Dean Of Administration	112001	828003	3010			106,912.00		25,160.00	132,072.00
SWC CE Administration	112001	828401	3010			85,453.00			85,453.00
STUDENT SERVICES									
SPC General Institutional Costs	112001	820002	4010			(90,552.00)	1,004,850.00	338,284.00	1,252,582.00
SPC VP Student Success Office	112001	826001	4010			250,775.00		4,925.00	255,700.00

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 Student Activity Fee-Designated	112001	826005	4010			8,858.00			8,858.00
SPC Student Activity Fee-Designated	112003	826005	4010			54,616.00		90,747.00	145,363.00
SPC Counseling and Student Develop	112001	826031	4010			379,748.00		3,500.00	383,248.00
SPC Recruitment	112001	826033	4010			171,673.00		34,115.00	205,788.00
SPC Educational Support Svcs	112001	826041	4010			1,766,309.00		82,476.00	1,848,785.00
SPC Job Placement Career Services	112001	826042	4010					7,600.00	7,600.00
SPC Admissions and Records	112001	826062	4010			811,962.00		29,785.00	841,747.00
SPC Curriculum Advisory Program	112001	826067	4010			600.00			600.00
SPC Assessment and Testing	112001	826068	4010			203,149.00		36,938.00	240,087.00
SPC Veterans Affairs	112001	826069	4010			57,259.00		22,008.00	79,267.00
SPC Service Learning	112001	826081	4010			62,108.00		22,000.00	84,108.00
SPC Health Center	112001	826091	4010			91,137.00		3,000.00	94,137.00
SPC Student Activities	112001	826092	4010			144,430.00		9,450.00	153,880.00
SWC Workforce Adv	112001	828008	4010					5,734.00	5,734.00
INSTITUTIONAL SUPPORT									
SPC General Institutional Costs	112001	820002	5010				383,299.00	622,430.00	1,005,729.00
SPC Office of the President	112001	820003	5010			642,449.00		58,875.00	701,324.00
SPC Hospitality Account	112001	820004	5010					177,000.00	177,000.00
SPC Staff Council	112001	820005	5010					3,500.00	3,500.00
SPC Quality Enhancement Plan	112001	820007	5010			253,962.00		49,150.00	303,112.00
SPC Institutional Effectiveness	112001	820009	5010					30,000.00	30,000.00
SPC Faculty Senate	112001	820012	5010			5,000.00		1,500.00	6,500.00
SPC Health Wellness Program	112001	820014	5010					1,500.00	1,500.00
SPC LRC Fines	112001	820018	5010					1,000.00	1,000.00
SPC Public Relations	112001	820041	5010			180,287.00		157,903.00	338,190.00
SPC Institutional Advancement	112001	820101	5010			203,715.00		54,950.00	258,665.00
SPC Planning and Research	112001	820201	5010			174,154.00		5,325.00	179,479.00
SPC Hospitality Operations	112001	822062	5010					135,000.00	135,000.00
SPC Commencement	112001	826063	5010					90,000.00	90,000.00
OPERATIONS AND MAINTENANCE OF PLANT									
SPC General Institutional Costs	112001	820002	6010				178.00		178.00
SPC Office of the President	172001	820003	6010					2,700.00	2,700.00
SPC Theater and Fine Arts	172002	821121	6010			2,000.00			2,000.00

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
AUXILIARY ENTERPRISES									
SPC General Institutional Costs	132001	820002	8010				14,582.00	5,152.00	19,734.00
SPC GoPrint	132001	823055	8010					35,000.00	35,000.00
SPC Child Development Center	112001	826022	8010					9,258.00	9,258.00
SPC Child Development Center	132001	826022	8010			59,554.00		7,775.00	67,329.00
TRANSFERS									
SPC General Institutional Costs	112002	820002	9425					930,000.00	930,000.00
TOTAL ST. PHILIP'S COLLEGE				172.00	9,340,318.00	17,893,920.00	6,240,852.00	7,007,771.00	40,482,861.00

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

** FTE faculty salaries and other salaries and wages include vacancy credit

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 General Institutional Costs	113001	830002	1010		(12,582.00)				(12,582.00)
PAC Agriculture	113001	831211	1010	1.00	50,329.00	10,000.00		4,000.00	64,329.00
PAC Landscape and Turfgrass Mgmt	113001	831212	1010	1.00	49,102.00	66,089.00		10,000.00	125,191.00
PAC General Institutional Costs	113001	830002	1030		(16,450.00)	(12,500.00)			(28,950.00)
PAC Biological Sciences	113001	831231	1030	8.00	535,298.00	350,880.00		46,000.00	932,178.00
PAC Chemistry	113001	831232	1030	3.00	197,662.00	85,000.00		3,700.00	286,362.00
PAC Physics	113001	831235	1030	1.00	48,760.00	50,000.00		8,000.00	106,760.00
PAC Geology	113001	831236	1030	1.00	65,799.00	1,000.00			66,799.00
PAC Business Administration	113001	831221	1040	1.00	62,799.00	76,910.00		1,000.00	140,709.00
PAC Business Occupations	113001	831222	1040	1.00	50,816.00	40,000.00		1,000.00	91,816.00
PAC Distribution Logistics	113001	831223	1040	1.00	49,651.00	10,000.00		1,000.00	60,651.00
PAC Mid-Management	113001	831224	1040	2.00	130,639.00	78,875.00			209,514.00
PAC Aviation Technology	113001	831286	1050	1.00	52,530.00	70,910.00		2,942,000.00	3,065,440.00
PAC Mass Communications	113001	831175	1060	2.00	124,170.00	12,000.00		1,000.00	137,170.00
PAC Computer Science	113001	831251	1070	4.00	286,009.00	60,000.00		600.00	346,609.00
PAC Computer Information Systems	113001	831252	1070	3.00	192,455.00	188,920.00		2,000.00	383,375.00
PAC Teacher Assistant and Aide Prog	113001	831136	1090			66,000.00			66,000.00
PAC Cosmetology	113001	831225	1090	2.00	93,345.00	41,408.00		79,994.00	214,747.00
PAC General Institutional Costs	113001	830002	1100			(12,500.00)			(12,500.00)
PAC Engineering	113001	831234	1100	1.00	50,000.00	16,000.00		1,000.00	67,000.00
PAC Oil and Gas Technology	113001	831283	1110	1.00	56,909.00	58,375.00			115,284.00
PAC CE-Oil & Gas Corporation Educ.	113001	831414	1110			3,500.00			3,500.00
PAC CE-Safety Training	113001	831415	1110			22,054.00			22,054.00
PAC General Institutional Costs	113001	830002	1120		(12,500.00)				(12,500.00)
PAC Speech	113001	831113	1120	4.00	240,257.00	154,285.00		4,000.00	398,542.00
PAC Humanities	113001	831131	1120	2.00	122,092.00	56,500.00		2,500.00	181,092.00
PAC Philosophy	113001	831133	1120	2.00	134,790.00	80,375.00			215,165.00
PAC English	113001	831172	1120	5.00	327,416.00	204,576.00		6,000.00	537,992.00
PAC Reading and Education	113001	831176	1120	1.00	62,576.00	30,000.00			92,576.00
PAC LIS	113001	831303	1120			69,471.00			69,471.00
PAC Foreign Languages	113001	831174	1130	2.00	114,725.00	40,000.00			154,725.00
PAC Veterinary Technology	113001	831296	1160	2.00	114,210.00	212,081.00		108,000.00	434,291.00
PAC Mathematics	113001	831261	1190	4.00	245,221.00	249,785.00		3,500.00	498,506.00

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 Kinesiology	113001	831266	1230	4.00	246,232.00	113,375.00		15,000.00	374,607.00
PAC Criminal Justice	113001	831271	1240	1.00	51,493.00	40,000.00		1,000.00	92,493.00
PAC Social Work	113001	831272	1240			7,000.00			7,000.00
PAC General Institutional Costs	113001	830002	1250		(12,500.00)	(12,500.00)			(25,000.00)
PAC Psychology	113001	831134	1250	3.00	207,313.00	109,285.00		3,000.00	319,598.00
PAC Economics	113001	831151	1250	2.00	110,271.00	52,500.00		4,000.00	166,771.00
PAC Geography	113001	831152	1250	1.00	61,126.00	24,000.00			85,126.00
PAC Government	113001	831153	1250	6.00	373,317.00	143,375.00			516,692.00
PAC History	113001	831154	1250	4.00	250,812.00	221,785.00		8,000.00	480,597.00
PAC Mexican-American Studies	113001	832505	1250					8,600.00	8,600.00
PAC General Institutional Costs	113001	830002	1260			(12,500.00)			(12,500.00)
PAC Art	113001	831111	1260	5.00	327,120.00	93,375.00		15,500.00	435,995.00
PAC Drama	113001	831112	1260	1.00	50,000.00	50,000.00		3,000.00	103,000.00
PAC Music	113001	831114	1260	2.00	100,475.00	63,375.00		15,500.00	179,350.00
PAC Dance	113001	831118	1260					3,000.00	3,000.00
PAC General Institutional Costs	113001	830002	1270				2,159,642.00	983,260.00	3,142,902.00
PAC Technical Computer Labs	113001	830004	1270					61,000.00	61,000.00
PAC Participatory Budgeting	113001	830010	1270					50,000.00	50,000.00
PAC Distance Learning	113001	830201	1270			39,634.00		14,000.00	53,634.00
PAC Adult CE Instruction	113001	831403	1270			36,982.00			36,982.00
PAC GED	113001	831405	1270			221,997.00		77,384.00	299,381.00
PAC Developmental Math	113001	831262	1280	10.00	642,788.00	203,375.00		1,500.00	847,663.00
PAC General Institutional Costs	113001	830002	1290			(12,500.00)			(12,500.00)
PAC Developmental English	113001	831171	1290	6.00	333,039.00	55,375.00		500.00	388,914.00
PAC General Institutional Costs	113001	830002	1999			(400,000.00)		400,000.00	-
ACADEMIC SUPPORT									
PAC General Institutional Costs	113001	830002	3010			(53,659.00)	392,620.00	124,924.00	463,885.00
PAC Business Services	113001	830015	3010					800,000.00	800,000.00
PAC Summer Camps	113001	830025	3010			2,500.00			2,500.00
PAC Phoenix Institute	113001	830202	3010			89,306.00			89,306.00
PAC Telecourse Administration	113001	830204	3010					8,000.00	8,000.00
PAC Evening and Weekend Operations	113001	830210	3010			49,091.00			49,091.00
PAC VP Academic Success Office	113001	831001	3010			292,715.00		26,000.00	318,715.00
PAC Tutoring Services	113001	831008	3010			262,995.00		15,000.00	277,995.00

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 Dean Of Arts & Sciences Office	113001	831101	3010			141,126.00		22,800.00	163,926.00
PAC Dean Of Career & Technology Off	113001	831201	3010			178,811.00		16,100.00	194,911.00
PAC Dean Of Learning Resource	113001	831301	3010			90,869.00		10,000.00	100,869.00
PAC Learning Resources	113001	831302	3010			293,367.00		4,573.00	297,940.00
PAC LIS	113001	831303	3010					1,000.00	1,000.00
PAC Library Automation	113001	831304	3010					20,000.00	20,000.00
PAC Library Books and Materials	113001	831305	3010					160,000.00	160,000.00
PAC LRC Fines	113001	831307	3010					3,500.00	3,500.00
PAC Dean of CE & Workforce Office	113001	831401	3010			152,689.00		689.00	153,378.00
STUDENT SERVICES									
PAC General Institutional Costs	113001	830002	4010			(136,586.00)	930,168.00	215,429.00	1,009,011.00
PAC Gym Rental	173001	830020	4010			46,408.00		11,000.00	57,408.00
PAC Commencement	113001	830102	4010					45,000.00	45,000.00
PAC New Student Orientation	113001	830205	4010			275,709.00		30,000.00	305,709.00
PAC VP Student Success Office	113001	832001	4010			137,417.00		66,000.00	203,417.00
PAC PACfest	113001	832005	4010			2,000.00		77,500.00	79,500.00
PAC Dean of Students	113001	832051	4010			181,488.00		17,900.00	199,388.00
PAC Student Activities	113001	832101	4010			56,333.00		12,000.00	68,333.00
PAC New Student Convocation	113001	832103	4010					10,000.00	10,000.00
PAC Student Activity Fee-Designated	113003	832106	4010			27,415.00		90,385.00	117,800.00
PAC Admissions and Records	113001	832201	4010			392,465.00		10,000.00	402,465.00
PAC Assessment	113001	832204	4010			148,676.00		64,000.00	212,676.00
PAC Veterans Affairs	113001	832206	4010			149,718.00		15,000.00	164,718.00
PAC Counseling	113001	832401	4010			384,384.00		3,500.00	387,884.00
PAC Puente Program	113001	832402	4010					25,000.00	25,000.00
PAC Special Populations	113001	832502	4010			83,587.00		6,000.00	89,587.00
PAC Scholarship Support Services	113001	832504	4010			57,259.00		2,000.00	59,259.00
PAC Undergraduate Advising	113001	832506	4010			80,000.00			80,000.00
PAC Dual Credit	113001	832507	4010			146,547.00		70,000.00	216,547.00
PAC Early College High School	113001	832508	4010			245,160.00		7,000.00	252,160.00
PAC STEAM Advising Center	113001	832509	4010			377,699.00		7,000.00	384,699.00
PAC SEED Advising Center	113001	832510	4010			385,262.00		7,000.00	392,262.00
PAC BOLD Advising Center	113001	832511	4010			283,263.00		7,000.00	290,263.00
PAC Advising Management	113001	832512	4010			208,959.00		7,000.00	215,959.00

Palo Alto College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTITUTIONAL SUPPORT									
PAC General Institutional Costs	113001	830002	5010			(51,801.00)	430,559.00	273,402.00	652,160.00
PAC Office of the President	113001	830003	5010			329,370.00		47,000.00	376,370.00
PAC Hospitality Account	113001	830005	5010					60,000.00	60,000.00
PAC Technology Plan Funds	113001	830009	5010					300,000.00	300,000.00
PAC Business Services	113001	830015	5010			3,990.00		498,456.00	502,446.00
PAC Staff Council Designated Rev	113001	830016	5010					5,000.00	5,000.00
PAC Paper Recycling Fund	113001	830017	5010					15,000.00	15,000.00
PAC Information and Communication T	113001	830018	5010			479,723.00		39,600.00	519,323.00
PAC Misc Facility Rentals	173003	830019	5010					10,000.00	10,000.00
PAC - Soccer Field	173003	830023	5010			3,000.00		820.00	3,820.00
PAC SACS Accreditation	113001	830024	5010					7,000.00	7,000.00
PAC Public Relations	113001	830101	5010			189,999.00		160,000.00	349,999.00
PAC VP of College Services Office	113001	830104	5010			332,870.00		26,000.00	358,870.00
PAC Hospitality College Services	113001	830105	5010					10,000.00	10,000.00
PAC Planning and Research	113001	830203	5010			117,687.00		30,000.00	147,687.00
PAC Institutional Advancement	113001	830209	5010			132,119.00		5,000.00	137,119.00
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			93,070.00		2,000.00	95,070.00
PAC Health Wellness Program	113001	831267	5010					5,000.00	5,000.00
PAC Hospitality Student Affairs	113001	832003	5010					20,000.00	20,000.00
PAC Early College High School	173003	832508	5010					11,000.00	11,000.00
INSTITUTIONAL SCHOLARSHIPS									
PAC General Institutional Costs	113001	830002	7010					20,000.00	20,000.00
PAC Scholarship Support Services	113001	832504	7010					50,000.00	50,000.00
AUXILIARY ENTERPRISES									
PAC General Institutional Costs	113001	830002	8010			(6,729.00)			(6,729.00)
PAC General Institutional Costs	133001	830002	8010					2,889.00	2,889.00
PAC General Institutional Costs	133003	830002	8010				145,868.00		145,868.00
PAC Natatorium Operation + Maint	133003	830022	8010			295,932.00		114,547.00	410,479.00
PAC Summer Camps	133001	830025	8010					44,100.00	44,100.00
PAC Auditorium	173002	831117	8010			3,000.00		93,820.00	96,820.00
PAC AUX Family Center	133001	832901	8010			344,416.00		15,703.00	360,119.00

Palo Alto College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
TRANSFERS									
PAC General Institutional Costs	113002	830002	9425					410,000.00	410,000.00
TOTAL PALO ALTO COLLEGE				101.00	6,157,514.00	10,717,546.00	4,058,857.00	9,204,175.00	30,138,092.00

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

** FTE faculty salaries and other salaries and wages include vacancy credit

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 General Institutional Costs	114001	840002	1030			(11,250.00)			(11,250.00)
NVC Biological Sciences	114001	842042	1030	13.00	762,714.00	652,585.00		83,800.00	1,499,099.00
NVC Chemistry	114001	842043	1030	6.00	332,378.00	190,932.00		32,000.00	555,310.00
NVC Geology	114001	842044	1030	2.00	123,339.00	66,277.00		4,000.00	193,616.00
NVC Physics	114001	842045	1030	3.00	163,291.00	100,772.00		14,750.00	278,813.00
NVC Clinical Research Coordinator	114001	842054	1030	1.00	59,615.00	22,379.00			81,994.00
NVC Nanotechnology	114001	842058	1030			51,513.00		11,550.00	63,063.00
NVC Business Administration	114001	842022	1040	1.00	56,233.00	110,820.00			167,053.00
NVC Accounting	114001	842023	1040	3.00	171,831.00	100,350.00		150.00	272,331.00
NVC Mass Communications	114001	842083	1060	1.00	65,030.00	39,420.00		500.00	104,950.00
NVC General Institutional Costs	114001	840002	1070			(11,250.00)			(11,250.00)
NVC Digital Media	114001	842059	1070	2.00	123,203.00	130,797.00		88,050.00	342,050.00
NVC Digital Video & Cinema Prod	114001	842060	1070	2.00	102,633.00	73,412.00		53,700.00	229,745.00
NVC Gaming Development	114001	842061	1070	2.00	105,030.00	51,932.00		24,500.00	181,462.00
NVC Computer Information Systems	114001	842062	1070	3.00	173,455.00	292,310.00		1,150.00	466,915.00
NVC Education	114001	842085	1090	3.00	152,657.00	51,840.00		500.00	204,997.00
NVC Engineering	114001	842046	1100	2.00	130,696.00	83,854.00		4,638.00	219,188.00
NVC Advanced Water Treatment	114001	842053	1110	1.00	52,549.00	25,506.00		17,000.00	95,055.00
NVC General Institutional Costs	114001	840002	1120			(24,916.00)			(24,916.00)
NVC Philosophy	114001	842032	1120	3.00	180,593.00	168,890.00			349,483.00
NVC Humanities	114001	842033	1120	2.80	146,142.00	130,050.00		500.00	276,692.00
NVC Speech	114001	842084	1120	6.00	329,705.00	417,120.00		500.00	747,325.00
NVC English	114001	842092	1120	19.00	1,042,309.00	806,160.00			1,848,469.00
NVC CE ESL Program	114001	842508	1120			230,535.00		10,039.00	240,574.00
NVC Student Development	114001	845303	1120			252,800.00			252,800.00
NVC Foreign Languages	114001	842034	1130	3.20	182,959.00	109,500.00		100.00	292,559.00
NVC Community Health	114001	842056	1160	1.00	60,271.00	62,241.00		500.00	123,012.00
NVC Pharmacy Technology	114001	842057	1160	1.00	45,270.00	50,691.00		8,191.00	104,152.00
NVC General Institutional Costs	114001	840002	1190			(35,334.00)			(35,334.00)
NVC Mathematics	114001	842073	1190	22.00	1,215,636.00	778,240.00			1,993,876.00
NVC Kinesiology	114001	842016	1230	3.00	158,554.00	355,700.00		12,000.00	526,254.00
NVC Personal Fitness Trainer	114001	842052	1230	1.00	49,368.00	45,000.00		300.00	94,668.00

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 Criminal Justice	114001	842086	1240	2.00	112,571.00	130,140.00		500.00	243,211.00
NVC General Institutional Costs	114001	840002	1250			(58,500.00)			(58,500.00)
NVC Economics	114001	842024	1250	4.00	218,415.00	148,080.00		500.00	366,995.00
NVC Government	114001	842025	1250	8.00	461,075.00	509,180.00		405.00	970,660.00
NVC History	114001	842035	1250	10.00	540,938.00	608,584.00			1,149,522.00
NVC Mexican-American Studies	114001	842036	1250					2,800.00	2,800.00
NVC Geography	114001	842082	1250	2.00	112,941.00	59,040.00		750.00	172,731.00
NVC Psychology	114001	842087	1250	5.00	294,085.00	385,100.00		2,500.00	681,685.00
NVC Sociology	114001	842088	1250	2.00	106,395.00	119,040.00		500.00	225,935.00
NVC Anthropology	114001	842089	1250	1.00	45,270.00	79,920.00		750.00	125,940.00
NVC Student Development	114001	845303	1250			112,000.00		16,200.00	128,200.00
NVC General Institutional Costs	114001	840002	1260			(12,000.00)			(12,000.00)
NVC Fine Arts	114001	842012	1260	6.00	350,203.00	526,500.00		92,475.00	969,178.00
NVC Drama	114001	842013	1260	2.00	106,890.00	58,000.00		36,800.00	201,690.00
NVC Dance	114001	842014	1260	1.00	59,780.00	125,200.00		20,300.00	205,280.00
NVC Music	114001	842015	1260	4.00	237,506.00	153,000.00		35,690.00	426,196.00
NVC General Institutional Costs	114001	840002	1270				3,495,188.00	1,374,172.00	4,869,360.00
NVC Developmental Math	114001	842074	1280			456,533.00			456,533.00
NVC Developmental English	114001	842093	1290	2.00	105,786.00	87,200.00			192,986.00
NVC General Institutional Costs	114001	840002	1999					149,992.00	149,992.00
NVC Technology Testing Services	114001	842502	1999					7,100.00	7,100.00
NVC Contract Training Reimbursabl	114001	842503	1999			117,079.00		47,614.00	164,693.00
NVC Contract Training Non-reimbur	114001	842504	1999			6,000.00			6,000.00
NVC CE Open Enrollment Reimbursab	114001	842507	1999			14,784.00		3,200.00	17,984.00
NVC CE Open Enrollment Non-reimbu	114001	842509	1999			6,669.00		7,200.00	13,869.00
NVC Community Education	114001	848003	1999			156,568.00		21,400.00	177,968.00
ACADEMIC SUPPORT									
NVC General Institutional Costs	114001	840002	3010			(368,948.00)	1,000,571.00	405,702.00	1,037,325.00
NVC Faculty and Staff Development	114001	840006	3010					100,000.00	100,000.00
NVC Academic Affairs	114001	842001	3010			223,713.00		12,294.00	236,007.00
NVC Faculty Senate	114001	842002	3010			5,000.00		500.00	5,500.00
NVC Faculty Development	114001	842003	3010			15,035.00		34,995.00	50,030.00
NVC Quality Enhancement Plan	114001	842006	3010			48,076.00		50,500.00	98,576.00

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 Arts and Kinesiology Chair	114001	842011	3010			59,529.00		26,717.00	86,246.00
NVC Arts and Kinesiology Chair	174003	842011	3010					15,000.00	15,000.00
NVC Theater Scene Shop	114001	842017	3010			72,098.00		25,500.00	97,598.00
NVC Theater Box Office	114001	842018	3010			64,899.00		10,500.00	75,399.00
NVC Humanities Chair	114001	842031	3010			43,374.00		22,434.00	65,808.00
NVC Natural and Phys Sciences Chair	114001	842041	3010			154,541.00		25,750.00	180,291.00
NVC Science Tutoring & Advocacy Lab	114001	842047	3010			92,086.00		1,000.00	93,086.00
NVC Workforce Programs Chair	114001	842051	3010			40,910.00		15,700.00	56,610.00
NVC Math Chair	114001	842071	3010			42,388.00		29,685.00	72,073.00
NVC Math Lab	114001	842072	3010			219,713.00		750.00	220,463.00
NVC Social Sciences Chair	114001	842081	3010			37,249.00		20,700.00	57,949.00
NVC English and Reading Chair	114001	842091	3010			40,910.00		29,400.00	70,310.00
NVC English and Reading Labs	114001	842094	3010			249,052.00		11,000.00	260,052.00
NVC Writing Across Curriculum Lab	114001	842096	3010			92,246.00		600.00	92,846.00
NVC Learning Resources	114001	842202	3010			664,735.00		23,550.00	688,285.00
NVC Library Books and Materials	114001	842204	3010					323,031.00	323,031.00
NVC Arts and Sciences	114001	842301	3010			171,131.00		52,050.00	223,181.00
NVC Dual Credit Program	114001	842302	3010			141,432.00		259,300.00	400,732.00
NVC Teaching with Technology	114001	842303	3010			228,149.00		13,375.00	241,524.00
NVC Service Learning	114001	842304	3010			49,166.00		11,000.00	60,166.00
NVC TeachandLearn Facilitation	114001	842402	3010			176,472.00		19,920.00	196,392.00
NVC Work Force Development	114001	842501	3010			77,569.00		30,100.00	107,669.00
NVC CE Administration	114001	842506	3010			46,659.00			46,659.00
NVC Program Dev & Performance	114001	842511	3010			157,681.00		35,000.00	192,681.00
NVC Business Services	114001	844001	3010			9,500.00			9,500.00
NVC Go Print	114001	844004	3010					28,500.00	28,500.00
NVC Information Technology	114001	844021	3010			754,486.00		522,850.00	1,277,336.00
NVC Open Computer Lab	114001	844022	3010			235,362.00		22,200.00	257,562.00
NVC Student Development	114001	845303	3010			207,056.00			207,056.00
NVC Student Life	114001	845403	3010			77,905.00			77,905.00
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010			(76,607.00)	1,115,381.00	358,356.00	1,397,130.00
NVC Student Affairs	114001	845001	4010			373,279.00		35,208.00	408,487.00

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 Recruitment	114001	845002	4010			233,361.00		22,534.00	255,895.00
NVC Readiness Center	114001	845003	4010					6,500.00	6,500.00
NVC Graduation	114001	845101	4010			1,480.00		28,600.00	30,080.00
NVC Assessment And Testing	114001	845102	4010			260,615.00		47,989.00	308,604.00
NVC Admissions And Records	114001	845103	4010			605,794.00		31,337.00	637,131.00
NVC New Student Orientation	114001	845104	4010					24,800.00	24,800.00
NVC Student Advising	114001	845201	4010			2,085,669.00		32,202.00	2,117,871.00
NVC Veterans Affairs	114001	845202	4010			99,422.00		11,300.00	110,722.00
NVC Career Center	114001	845203	4010			14,862.00		21,627.00	36,489.00
NVC Counseling	114001	845302	4010					9,220.00	9,220.00
NVC Recreation Sports and Wellness	114001	845401	4010			81,439.00		6,769.00	88,208.00
NVC Student Life	114001	845403	4010			89,394.00		7,121.00	96,515.00
NVC Student Activity Fee-Designated	114003	845404	4010			95,059.00		148,220.00	243,279.00
NVC Student Wellness Center	114001	845501	4010			324,341.00		17,850.00	342,191.00
NVC Access Office	114001	845502	4010					6,805.00	6,805.00
NVC Scholarship Coordination	114001	848011	4010			25,215.00			25,215.00
NVC Rentals and Events	114001	848012	4010					34,000.00	34,000.00
NVC Alumni Connections	114001	848014	4010			22,772.00		7,742.00	30,514.00
INSTITUTIONAL SUPPORT									
NVC General Institutional Costs	114001	840002	5010			(31,544.00)	353,107.00	435,749.00	757,312.00
NVC Office of the President	114001	840003	5010			337,316.00		12,650.00	349,966.00
NVC Hospitality Account	114001	840004	5010					10,208.00	10,208.00
NVC Staff Council	114001	840008	5010					7,500.00	7,500.00
NVC Public Relations	114001	840011	5010			325,447.00		116,645.00	442,092.00
NVC Marketing and Advertising	114001	840012	5010					80,750.00	80,750.00
NVC Business Services	114001	844001	5010			320,530.00		9,464.00	329,994.00
NVC College Initiatives	114001	844002	5010					63,000.00	63,000.00
NVC Purchasing Services	114001	844003	5010					200,610.00	200,610.00
NVC Resource and College Developmnt	114001	844011	5010			115,239.00		15,012.00	130,251.00
NVC Asset Management	114001	844023	5010			95,648.00		11,335.00	106,983.00
NVC Institutional Research	114001	844031	5010			96,457.00		27,130.00	123,587.00
NVC Scholarship Coordination	114001	848011	5010					3,515.00	3,515.00
NVC Rentals and Events	114001	848012	5010			17,455.00		12,100.00	29,555.00
NVC Community Development	114001	848013	5010			77,876.00		11,878.00	89,754.00

Northwest Vista College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
TRANSFERS									
NVC General Institutional Costs	114002	840002	9425					590,000.00	590,000.00
TOTAL NORTHWEST VISTA COLLEGE				156.00	8,737,316.00	18,876,686.00	5,964,247.00	6,834,595.00	40,412,844.00

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

** FTE faculty salaries and other salaries and wages include vacancy credit

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

Northeast Lakeview College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES **	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
NLC General Institutional Costs	115001	850002	1030		(12,101.00)	(7,852.00)			(19,953.00)
NLC Biological Sciences	115001	852162	1030	5.00	286,041.00	142,495.00		24,800.00	453,336.00
NLC Chemistry	115001	852163	1030	2.00	103,176.00	74,948.00		7,300.00	185,424.00
NLC Geology	115001	852165	1030	1.00	57,905.00	12,163.00		1,100.00	71,168.00
NLC General Institutional Costs	115001	850002	1040					50,000.00	50,000.00
NLC Accounting-Business-Managemt	115001	852121	1040	2.00	104,394.00	24,439.00		400.00	129,233.00
NLC Business Training Non-reimb	115001	853004	1040			41,543.00		16,771.00	58,314.00
NLC Journalism	115001	852113	1060			10,112.00			10,112.00
NLC General Institutional Costs	115001	850002	1070					50,000.00	50,000.00
NLC Computer Information System	115001	852154	1070	1.00	67,249.00				67,249.00
NLC Career Readiness Contact Trai	115001	853003	1070			100,000.00		20,000.00	120,000.00
NLC General Institutional Costs	115001	850002	1090		(12,101.00)				(12,101.00)
NLC Education	115001	852182	1090	1.00	48,403.00	33,540.00			81,943.00
NLC General Institutional Costs	115001	850002	1120		(36,302.00)				(36,302.00)
NLC Student Services Instruction	115001	851022	1120			80,000.00			80,000.00
NLC English	115001	852102	1120	9.00	517,383.00	101,276.00		400.00	619,059.00
NLC Reading	115001	852103	1120			42,072.00			42,072.00
NLC Humanities	115001	852112	1120	1.00	48,403.00	38,989.00			87,392.00
NLC Philosophy	115001	852114	1120	3.00	168,850.00	90,254.00		500.00	259,604.00
NLC Speech	115001	852116	1120	4.00	265,971.00	43,877.00		900.00	310,748.00
NLC Foreign Languages	115001	852111	1130	1.00	52,054.00	4,888.00		300.00	57,242.00
NLC General Institutional Costs	115001	850002	1190		(12,101.00)				(12,101.00)
NLC Mathematics and COSC	115001	852151	1190	11.00	608,443.00	337,060.00		2,400.00	947,903.00
NLC Math PASS	115001	852155	1190			3,000.00			3,000.00
NLC Kinesiology	115001	852141	1230					2,100.00	2,100.00
NLC Kinesiology	175001	852141	1230	4.00	225,841.00	83,407.00		2,500.00	311,748.00
NLC Recreation Training Non-reimb	115001	853002	1230			32,710.00		10,000.00	42,710.00
NLC General Institutional Costs	115001	850002	1250		(24,202.00)				(24,202.00)
NLC Economics	115001	852171	1250			48,877.00			48,877.00
NLC Geography	115001	852173	1250	1.00	48,403.00	2,388.00		500.00	51,291.00
NLC History	115001	852174	1250	4.00	226,713.00	117,305.00		1,000.00	345,018.00
NLC Political Science	115001	852176	1250	4.00	246,468.00	70,591.00		1,300.00	318,359.00
NLC Social Sciences	115001	852179	1250			17,051.00		500.00	17,551.00

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 Anthropology	115001	852181	1250			12,163.00			12,163.00
NLC Psychology	115001	852183	1250	2.00	100,720.00	65,591.00		1,000.00	167,311.00
NLC Sociology	115001	852184	1250	1.00	53,937.00	17,163.00		1,000.00	72,100.00
NLC General Institutional Costs	115001	850002	1260			(19,777.00)			(19,777.00)
NLC Instruction Pool Academic	115001	852012	1260			114,758.00			114,758.00
NLC Art Department	115001	852131	1260	4.00	213,898.00	22,313.00		3,300.00	239,511.00
NLC Music	115001	852134	1260	1.00	59,615.00	36,714.00		2,300.00	98,629.00
NLC Theatre and Communications	115001	852135	1260	1.00	51,724.00	102,804.00		3,100.00	157,628.00
NLC Theatre and Communications	175002	852135	1260					2,500.00	2,500.00
NLC Theatre and Communications	175003	852135	1260					1,000.00	1,000.00
NLC General Institutional Costs	115001	850002	1270				1,248,997.00	534,767.00	1,783,764.00
NLC Consolidated Printers	115001	855007	1270					145,000.00	145,000.00
NLC Institutional Projects	115001	855008	1270			358,374.00		87,000.00	445,374.00
NLC Purchasing Services	115001	855009	1270					32,500.00	32,500.00
NLC General Institutional Costs	115001	850002	1290			(4,946.00)			(4,946.00)
NLC Student Services Instruction	115001	851022	1290			19,785.00		1,000.00	20,785.00
NLC Developmental English	115001	852101	1290			21,939.00			21,939.00
ACADEMIC SUPPORT									
NLC General Institutional Costs	115001	850002	3010			(57,127.00)	498,376.00	91,820.00	533,069.00
NLC Vice Pres Acad Affairs Office	115001	852001	3010			160,427.00		12,300.00	172,727.00
NLC VPAA Hospitality Account	115001	852003	3010					2,500.00	2,500.00
NLC Distance Learning	115001	852004	3010			26,199.00		2,100.00	28,299.00
NLC Instructional Innovation	115001	852005	3010			60,949.00		920.00	61,869.00
NLC International Initiative	115001	852008	3010					1,200.00	1,200.00
NLC Teach and Learn Comm Initiative	115001	852009	3010					1,200.00	1,200.00
NLC Honors Initiative	115001	852010	3010					1,000.00	1,000.00
NLC Tutoring Services	115001	852011	3010			159,938.00		28,000.00	187,938.00
NLC Academic Affairs	115001	852013	3010			129,772.00			129,772.00
NLC Academic Support	115001	852015	3010			105,298.00		30,845.00	136,143.00
NLC College Assessment	115001	852018	3010					10,000.00	10,000.00
NLC College Institutional Research	115001	852019	3010			87,125.00		5,500.00	92,625.00
NLC Dean of Arts and Sciences Office	115001	852301	3010					8,075.00	8,075.00
NLC Dean of CE and Workforce Office	115001	853001	3010			124,523.00		18,700.00	143,223.00
NLC Community Education	115001	853006	3010			110,180.00		9,500.00	119,680.00

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 Learning Resource Ctr Office	115001	854001	3010			465,559.00		130,311.00	595,870.00
NLC Library Fines and Lost Material	115001	854004	3010					1,300.00	1,300.00
NLC Information Technologies	115001	855002	3010			585,774.00		93,500.00	679,274.00
NLC Information Technology	115001	855006	3010					20,000.00	20,000.00
STUDENT SERVICES									
NLC General Institutional Costs	115001	850002	4010			(88,828.00)	495,405.00	149,325.00	555,902.00
NLC VP Student and Admin Services	115001	851001	4010			191,511.00		28,950.00	220,461.00
NLC Assessment and Testing	115001	851004	4010			112,872.00		29,050.00	141,922.00
NLC Admissions and Records	115001	851005	4010			187,766.00		2,750.00	190,516.00
NLC Student Activity Fee-Designated	115003	851006	4010			42,065.00		38,868.00	80,933.00
NLC VPSAS Hospitality Account	115001	851013	4010					2,500.00	2,500.00
NLC Student Activities	115001	851015	4010			130,512.00		8,100.00	138,612.00
NLC Counseling	115001	851016	4010			61,841.00		1,013.00	62,854.00
NLC Student Development	115001	851017	4010			29,677.00		3,600.00	33,277.00
NLC Career Services and Job Placement	115001	851018	4010			90,890.00		3,000.00	93,890.00
NLC Recruitment and Retention	115001	851019	4010			130,418.00		5,500.00	135,918.00
NLC Advising	115001	851020	4010			559,520.00		3,150.00	562,670.00
NLC Disability Services	115001	851024	4010			84,781.00		2,050.00	86,831.00
NLC Coord. Student Services Support	115001	851025	4010			84,125.00		1,000.00	85,125.00
NLC Veterans Affairs	115001	851026	4010			57,259.00		2,100.00	59,359.00
NLC Early College High School	115001	851027	4010			62,317.00			62,317.00
NLC Dean of Student Success Office	115001	851201	4010			100,362.00		8,075.00	108,437.00
NLC Phi Theta Kappa Initiative	115001	852006	4010					7,094.00	7,094.00
NLC Service Learning Initiative	115001	852007	4010					1,200.00	1,200.00
INSTITUTIONAL SUPPORT									
NLC General Institutional Costs	115001	850002	5010			(15,000.00)	266,424.00	188,078.00	439,502.00
NLC General Institutional Costs	175004	850002	5010					2,000.00	2,000.00
NLC Office of the President	115001	850003	5010			363,679.00		47,850.00	411,529.00
NLC Hospitality Account	115001	850005	5010					28,250.00	28,250.00
NLC Institutional Advancement	115001	850006	5010			81,326.00		5,500.00	86,826.00
NLC Self Study	115001	850007	5010					16,500.00	16,500.00
NLC Public Relations	115001	850009	5010			206,801.00		80,389.00	287,190.00
NLC Faculty Senate	115001	850010	5010			4,800.00		500.00	5,300.00
NLC Staff Council	115001	850011	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 Green Team Recycling	115001	850012	5010					11,000.00	11,000.00
NLC Professional Development	115001	850013	5010					76,000.00	76,000.00
NLC Wellness	115001	850014	5010					1,200.00	1,200.00
NLC Safety Initiative	115001	850015	5010					1,750.00	1,750.00
NLC History & Heritage	115001	850016	5010					1,200.00	1,200.00
NLC Commencement	115001	851023	5010			1,000.00		20,700.00	21,700.00
NLC College Services	115001	855001	5010			317,777.00		21,925.00	339,702.00
NLC Institutional Support	115001	855005	5010			36,777.00		11,000.00	47,777.00
TRANSFERS									
NLC General Institutional Costs	115002	850002	9425					180,000.00	180,000.00
TOTAL NORTHEAST LAKEVIEW COLLEGE				63.00	3,458,784.00	7,084,879.00	2,509,202.00	2,468,676.00	15,521,541.00

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

** FTE faculty salaries and other salaries and wages include vacancy credit

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 Continuing Education	111001	897301	1040					175,000.00	175,000.00
DIS Continuing Education	113001	897301	1040			84,987.00		38,800.00	123,787.00
DIS Continuing Education	115001	897301	1040			178,545.00		67,829.00	246,374.00
DIS Continuing Education	115001	897301	1070			671,054.00		215,700.00	886,754.00
DIS Continuing Education	112001	897301	1090			45,000.00		8,364.00	53,364.00
DIS Continuing Education	113001	897301	1110			463,207.00		128,718.00	591,925.00
DIS Continuing Education	111001	897301	1160					20,000.00	20,000.00
DIS Continuing Education	112001	897301	1160			56,204.00		24,500.00	80,704.00
DIS Continuing Education	113001	897301	1160			192,251.00		51,258.00	243,509.00
DIS Continuing Education	115001	897301	1230			120,000.00		1,000.00	121,000.00
DIS Continuing Education	111001	897301	1240					25,000.00	25,000.00
DIS Continuing Education	111001	897301	1270			133,208.00		70,000.00	203,208.00
DIS Continuing Education	112001	897301	1270			216,383.00		1,144,053.00	1,360,436.00
DIS Continuing Education	113001	897301	1270			53,607.00		25,539.00	79,146.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	1270			275,000.00		225,000.00	500,000.00
DIS Academies	119001	897021	1999					2,452.00	2,452.00
DIS International Programs	119001	897101	1999			247,679.00		116,971.00	364,650.00
DIS Continuing Education	114001	897301	1999			154,686.00			154,686.00
DIS Continuing Education	119001	897301	1999					725.00	725.00
ACADEMIC SUPPORT									
DIS Continuing Education	111001	897301	3010			720.00		7,709.00	8,429.00
DIS Continuing Education	113001	897301	3010					9,311.00	9,311.00
DIS Continuing Education	114001	897301	3010			73,176.00			73,176.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	3010			(39,655.00)			(39,655.00)
DIS Alamo Colleges On-Line	119001	898005	3010			305,294.00	76,584.00	289,900.00	671,778.00
STUDENT SERVICES									
DIS Vice Chancellor Finance + Adm	119001	893004	4010			(125,272.00)			(125,272.00)
DIS Call Center	119001	893014	4010			192,258.00		1,572,000.00	1,764,258.00
DIS General Institutional	119001	893901	4010					389,478.00	389,478.00
DIS Enterprise Reporting	119001	895002	4010			492,210.00		35,700.00	527,910.00
DIS Community Based Assessment Edu	119001	897002	4010			367,666.00	89,405.00	29,791.00	486,862.00

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 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			149,517.00	38,459.00	11,975.00	199,951.00
DIS Off-Campus Military Ed Ctrs	119001	899002	4010			82,693.00	20,896.00	311,373.00	414,962.00
DIS Student Leadership Program	119001	899003	4010			126,820.00	32,427.00	53,140.00	212,387.00
DIS Student Financial Services	111001	899011	4010			326,073.00		(76,233.00)	249,840.00
DIS Student Financial Services	112001	899011	4010			225,950.00		(5,800.00)	220,150.00
DIS Student Financial Services	113001	899011	4010			219,331.00		(1,449.00)	217,882.00
DIS Student Financial Services	114001	899011	4010			261,189.00		(9,985.00)	251,204.00
DIS Student Financial Services	115001	899011	4010			229,212.00		(7,448.00)	221,764.00
DIS Student Financial Services	119001	899011	4010			1,323,423.00	713,682.00	724,383.00	2,761,488.00
DIS VC Student Success Office	119001	899021	4010			(25,579.00)			(25,579.00)
DIS Mobile Go Center-Recruiting	119001	899022	4010			45,445.00	12,605.00	48,445.00	106,495.00
DIS Interpreter Services	119001	899023	4010			706,617.00	120,668.00	35,000.00	862,285.00
DIS Immunization Record Center	119001	899024	4010			71,570.00	19,852.00	125,730.00	217,152.00
DIS Student Success Strategies	119001	899025	4010						-
DIS College Connection	119001	899026	4010			172,000.00	15,316.00		187,316.00
DIS Center for Student Information	119001	899031	4010			1,131,758.00	309,405.00	346,712.00	1,787,875.00
INSTITUTIONAL SUPPORT									
DIS Board Of Trustees	119001	890001	5010					96,720.00	96,720.00
DIS Chancellors Office	119001	891001	5010			576,087.00	154,238.00	115,826.00	846,151.00
DIS Institutional Membership	119001	891002	5010					264,000.00	264,000.00
DIS Dir of Community Partnerships	119001	891003	5010			64,045.00	17,765.00	41,700.00	123,510.00
DIS Office of Legal Services	119001	891011	5010			336,767.00	93,412.00	634,614.00	1,064,793.00
DIS Board Election	119001	891012	5010					450,000.00	450,000.00
DIS Institutional Advancement	119001	891021	5010			521,925.00	137,237.00	63,012.00	722,174.00
DIS Internal Audit	119001	891031	5010			485,458.00	134,520.00	77,000.00	696,978.00
DIS Ethics and Compliance Office	119001	891051	5010			68,260.00	18,934.00	40,850.00	128,044.00
DIS Vice Chancellor Finance + Adm	119001	893004	5010			37,755.00	(68,330.00)	44,458.00	13,883.00
DIS Enterprise Risk Management	119001	893012	5010			341,579.00	94,747.00	165,199.00	601,525.00
DIS Environmental Safety	119001	893013	5010					100,000.00	100,000.00
DIS Call Center	119001	893014	5010				53,328.00		53,328.00
DIS Human Resources	119001	893201	5010			3,737,074.00	1,011,110.00	723,025.00	5,471,209.00
DIS New Hire Expense	119001	893202	5010					108,600.00	108,600.00

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 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	356.00	660,456.00	664,812.00
DIS Employee Accommodations	119001	893206	5010					10,000.00	10,000.00
DIS Faculty Development	119001	893214	5010					259,569.00	259,569.00
DIS Purchasing & Contract Admin	119001	893401	5010			1,066,790.00	295,339.00	92,952.00	1,455,081.00
DIS Mailroom	119102	893441	5010			142,195.00	39,442.00	233,170.00	414,807.00
DIS Finance and Fiscal Services	119001	893502	5010			4,263,596.00	1,099,241.00	439,266.00	5,802,103.00
DIS Bursar	111001	893511	5010			234,886.00		26,835.00	261,721.00
DIS Bursar	112001	893511	5010			122,018.00		15,270.00	137,288.00
DIS Bursar	113001	893511	5010			155,752.00		9,604.00	165,356.00
DIS Bursar	114001	893511	5010			182,638.00		10,275.00	192,913.00
DIS Bursar	115001	893511	5010			101,136.00		3,663.00	104,799.00
DIS Bursar	119001	893511	5010				187,013.00		187,013.00
DIS Department of Public Safety	111001	893801	5010			1,564,884.00			1,564,884.00
DIS Department of Public Safety	112001	893801	5010			898,305.00			898,305.00
DIS Department of Public Safety	113001	893801	5010			332,968.00			332,968.00
DIS Department of Public Safety	114001	893801	5010			415,738.00			415,738.00
DIS Department of Public Safety	115001	893801	5010			620,581.00			620,581.00
DIS Department of Public Safety	119001	893801	5010			248,774.00	1,171,227.00	729,906.00	2,149,907.00
DIS Department of Public Safety	119201	893801	5010			128,808.00			128,808.00
DIS Department of Public Safety	133001	893801	5010			5,050.00			5,050.00
DIS General Institutional	119001	893901	5010					15,585,765.00	15,585,765.00
DIS Insurance	119001	893902	5010					1,026,000.00	1,026,000.00
DIS Institutional Reserve	119001	893907	5010					783,608.00	783,608.00
DIS Benefits Other	119001	893913	5010				5,992,636.00		5,992,636.00
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
DIS Vice Chancellor PPIS Office	119001	895001	5010			(227,719.00)	(63,164.00)	30,000.00	(260,883.00)
DIS Enterprise Reporting	119001	895002	5010				136,528.00		136,528.00
DIS EnterpriseIT Risk Security Svcs	119001	895003	5010			148,698.00	41,246.00	10,000.00	199,944.00
DIS Banner Project Services	119001	895101	5010			466,592.00	129,422.00	1,870,000.00	2,466,014.00
DIS Strategic Planning + Performa	119001	895201	5010			257,294.00	71,232.00	88,830.00	417,356.00
DIS Institutional Research + Effe	119001	895301	5010			919,456.00	243,737.00	35,000.00	1,198,193.00

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 Director IT Services Office	119102	895401	5010			4,458,938.00	1,240,027.00	(5,698,965.00)	-
DIS Computer Replacement Prog	119001	895402	5010					375,000.00	375,000.00
DIS Faculty Wkstation Replacement	119001	895403	5010					525,000.00	525,000.00
DIS Communications	119001	895461	5010						-
DIS VC Economic+WorkforceDeOffice	119001	897001	5010			361,718.00	100,276.00	196,623.00	658,617.00
DIS Economic + Workforce Dev Adm	119001	897003	5010			223,479.00	61,988.00	10,861.00	296,328.00
DIS Workbased English Solutions	119001	897004	5010					6,000.00	6,000.00
DIS Professional Development	119001	897005	5010			143,646.00	46,331.00	29,220.00	219,197.00
DIS MITC University Ctr	119001	897006	5010			207,026.00	47,167.00	119,124.00	373,317.00
DIS Workforce Just In Time (JIT)	119001	897010	5010			30,910.00	8,574.00	260,370.00	299,854.00
DIS Center for Workforce Excellence	119001	897032	5010			96,318.00	26,717.00	73,450.00	196,485.00
DIS Out of Dist Partner/CTTC	119001	897036	5010			201,835.00	55,558.00	75,488.00	332,881.00
DIS OutofDistPartner/Floresville	119001	897037	5010					8,383.00	8,383.00
DIS OutofDistPartnerKerrville	119001	897038	5010			131,608.00	36,505.00	108,000.00	276,113.00
DIS EWD Revenue Holding Account	119001	897047	5010					350,000.00	350,000.00
DIS Department of Nursing	119001	897051	5010					17,400.00	17,400.00
DIS International Programs	119001	897101	5010			228,462.00	111,763.00	118,748.00	458,973.00
DIS Int'l Prog Student Abroad	119001	897102	5010					220,000.00	220,000.00
DIS Int'l Prog Student Abroad Adm	119001	897103	5010					16,263.00	16,263.00
DIS Int'l Prog Foreign Student App	119001	897104	5010					15,663.00	15,663.00
DIS Int'l Contract Training	119001	897105	5010			10,000.00		444,950.00	454,950.00
DIS Department of Communications	119001	897201	5010			522,388.00	144,899.00	1,982,218.00	2,649,505.00
DIS Continuing Education	119001	897301	5010			924,174.00	629,456.00	75,922.00	1,629,552.00
DIS Vice Chanc Acad Affairs Offc	119001	898001	5010			882,268.00	251,784.00	46,500.00	1,180,552.00
DIS Academic Success/Ach the Dream	119001	898002	5010			84,781.00	23,516.00	45,000.00	153,297.00
DIS Student Financial Services	119001	899011	5010					1,295.00	1,295.00
DIS VC Student Success Office	119001	899021	5010			800,856.00	215,045.00	61,941.00	1,077,842.00
OPERATIONS AND MAINTENANCE OF PLANT									
DIS Vice Chancellor Finance + Adm	119001	893004	6010			(125,070.00)			(125,070.00)
DIS Building Maintenance	111001	893601	6010			915,508.00		377,020.00	1,292,528.00
DIS Building Maintenance	112001	893601	6010			691,373.00		280,409.00	971,782.00
DIS Building Maintenance	113001	893601	6010			501,615.00		263,873.00	765,488.00
DIS Building Maintenance	114001	893601	6010			605,972.00		336,930.00	942,902.00
DIS Building Maintenance	115001	893601	6010			274,597.00		417,119.00	691,716.00

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 Building Maintenance	119001	893601	6010			140,905.00	862,536.00	1,129,226.00	2,132,667.00
DIS Grounds Maintenance	111001	893602	6010			219,178.00		31,000.00	250,178.00
DIS Grounds Maintenance	112001	893602	6010			155,299.00		17,859.00	173,158.00
DIS Grounds Maintenance	113001	893602	6010			36,630.00		95,242.00	131,872.00
DIS Grounds Maintenance	114001	893602	6010			42,080.00		610,481.00	652,561.00
DIS Grounds Maintenance	115001	893602	6010			42,080.00		75,756.00	117,836.00
DIS Grounds Maintenance	119001	893602	6010				137,376.00	468,691.00	606,067.00
DIS Utilities	111001	893603	6010					2,770,885.00	2,770,885.00
DIS Utilities	112001	893603	6010					1,700,761.00	1,700,761.00
DIS Utilities	113001	893603	6010					1,437,862.00	1,437,862.00
DIS Utilities	114001	893603	6010					1,140,308.00	1,140,308.00
DIS Utilities	115001	893603	6010					1,086,938.00	1,086,938.00
DIS Utilities	119001	893603	6010					314,055.00	314,055.00
DIS Utilities	119201	893603	6010					82,958.00	82,958.00
DIS Utilities	119202	893603	6010					82,958.00	82,958.00
DIS Housekeeping	111001	893604	6010			725,677.00		655,627.00	1,381,304.00
DIS Housekeeping	112001	893604	6010			534,927.00		640,259.00	1,175,186.00
DIS Housekeeping	113001	893604	6010			371,705.00		315,543.00	687,248.00
DIS Housekeeping	114001	893604	6010			42,970.00		611,973.00	654,943.00
DIS Housekeeping	115001	893604	6010			161,369.00		558,822.00	720,191.00
DIS Housekeeping	119001	893604	6010			138,615.00	547,895.00	968,680.00	1,655,190.00
DIS Minor Construction	119001	893605	6010					586,400.00	586,400.00
DIS Facilities	119001	893610	6010			289,414.00	79,147.00	(12,267.00)	356,294.00
DIS Vehicle Replacement Prog	119001	893612	6010					26,871.00	26,871.00
DIS Project Management	119001	893613	6010			967,681.00	268,414.00	97,760.00	1,333,855.00
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					407,289.00	407,289.00
DIS Insurance	111001	893902	6010					139,690.00	139,690.00

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 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					127,462.00	127,462.00
INSTITUTIONAL SCHOLARSHIPS									
DIS General Institutional	119001	893901	7010					250,000.00	250,000.00
DWD Multi-Year Student Work-Study	179003	893921	7010			386,298.00	34,399.00	357,970.00	778,667.00
AUXILIARY ENTERPRISES									
DIS Vice Chancellor Finance + Adm	119001	893004	8010			(33,654.00)			(33,654.00)
DIS Utilities	133003	893603	8010					73,025.00	73,025.00
DIS Natatorium Facilities Svc	133003	893608	8010					57,577.00	57,577.00
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			30,910.00			30,910.00
DIS Department of Public Safety	133003	893801	8010			16,971.00			16,971.00
DIS General Institutional	139001	893901	8010					2,386.00	2,386.00
TRANSFERS									
DIS Preventive Maintenance	133003	893619	9425					51,000.00	51,000.00
DIS Transfers Mandatory+NonManda	111001	893903	9425					1,761,106.00	1,761,106.00
DIS Transfers Mandatory+NonManda	112001	893903	9425					878,845.00	878,845.00
DIS Transfers Mandatory+NonManda	113001	893903	9425					722,662.00	722,662.00
DIS Transfers Mandatory+NonManda	114001	893903	9425					1,301,972.00	1,301,972.00
DIS Transfers Mandatory+NonManda	115001	893903	9425					517,790.00	517,790.00
DIS Transfers Mandatory+NonManda	119001	893903	9425					8,595,813.00	8,595,813.00
TOTAL DISTRICT AND DISTRICT SUPPORT				-	-	43,867,074.00	17,369,888.00	78,145,527.00	139,382,489.00

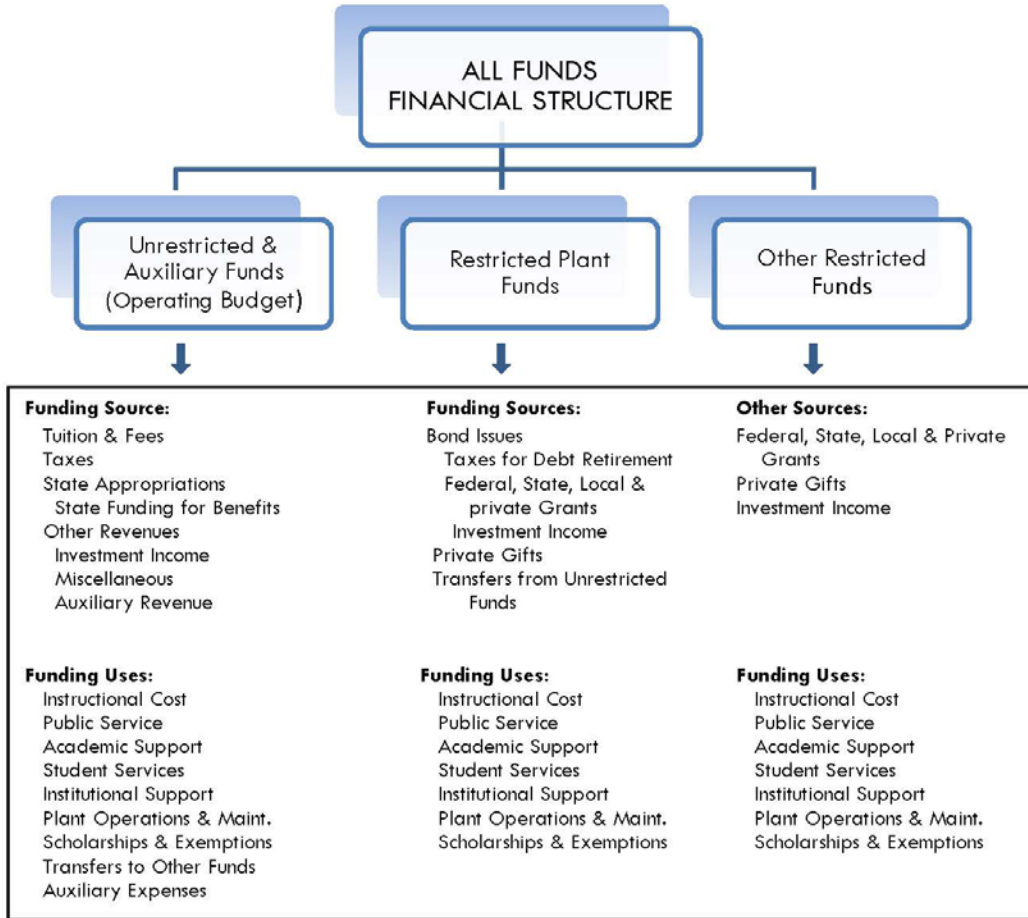
* FTE includes full-time faculty only (account code 61001).

** FTE faculty salaries and other salaries and wages include vacancy credit

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

APPENDICES

All Funds Financial Structure



Financial Policies and Procedures

C.1.3 (Policy) Appropriations and Revenue Sources

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 8-18-09

Financial Stability

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

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

Investments

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

Donations and Grants from Private Sources

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

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

Facilities Use

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

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

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

Sale of College District Real Estate

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

Depository of Funds

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

Ad Valorem Taxes

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

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

C.1.4 (Policy) Budget

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 8-18-09

Last Board Action: 5-23-12

Annual Budget

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

Scope

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

Budget Principles

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

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

Budget Adjustments and Reallocations

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

Line Item Groups

The line item groups are:

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

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

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

Budget Amendments

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

Savings Incentive Program

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

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

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

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

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

Budget Balance

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

C.1.4.1 (Procedure) Annual Operating Budget

Responsible Department: Vice Chancellor for Finance and Administration

Based on Board Policy: C.1.4 - Budget

Approved: 8-18-09

Last Amended:

Chancellor's Reserve

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

No funds shall be expended directly from this account.

Preventive Maintenance Set Aside

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

C.1.7 (Policy) Investments

Responsible Department: Vice Chancellor for Finance and Administration

Board Adoption: 9-15-09

Last Board Action: 10-28-14

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

C.2.3 (Policy) Facilities and Grounds Management

Responsible Department: Vice Chancellor for Finance and Administration, District Institutional Advancement
 Board Adoption: 8-18-09
 Last Board Action: 2-24-14

Maintenance and Operations

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

Preventive Maintenance

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

Funding

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

Administration

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

C.3.1 (Policy) Debt Management

Responsible Department: Vice Chancellor for Finance and Administration
 Board Adoption: 5-17-11
 Last Board Action: 5-19-15

General

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

Scope

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

Objectives

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

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

Functional Category Descriptions

1xxx Instruction

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

It includes salary and operating expenditures for:

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

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

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

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

It includes salary and operating expenditures for:

- Lectures
- Seminars and Workshops
- Planetarium operations.

3xxx Academic Support

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

It includes salary and operating expenditures for:

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

4xxx Student Services

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

It includes salary and operating expenditures for:

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

5xxx Institutional Support

This category includes salary and operating expenditures for:

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

6xxx Operations and Maintenance of Plant

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

It includes salary and operating expenditures for:

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

7xxx Scholarships and Fellowships

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

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

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

8xxx Auxiliary Enterprises

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

It includes salary and operating expenditures for:

- Child Care Center
- Food Service
- Natatorium Operation

Tuition and Fee History

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Tuition per Sem Hour																				
In District	\$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	\$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	\$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	\$60	\$60	\$80	\$80	\$80	\$80	\$100	\$105	\$110	\$116	\$116	\$122	\$122	\$130				
7+ HRS	\$45	\$45	\$65	\$65	\$85	\$85	\$85	\$85	\$105	\$110	\$115	\$121	\$121	\$127	\$127	\$135				
Out-of-District																				
1 - 6 HRS	\$40	\$40	\$60	\$60	\$80	\$80	\$80	\$80	\$100	\$105	\$110	\$116	\$116	\$122	\$122	\$130				
7+ HRS	\$45	\$45	\$65	\$65	\$85	\$85	\$85	\$85	\$105	\$110	\$115	\$121	\$121	\$127	\$127	\$135				
Non-Resident																				
1 - 6 HRS	\$40	\$40	\$60	\$60	\$80	\$80	\$80	\$80	\$100	\$105	\$110	\$116	\$116	\$122	\$122	\$130				
7+ HRS	\$45	\$45	\$65	\$65	\$85	\$85	\$85	\$85	\$105	\$110	\$115	\$121	\$121	\$127	\$127	\$135				
Registration Fee	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$11	\$12	\$13								
Student Insurance	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4								
Library Upgrade Fee	\$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	FY 2014
San Antonio College	35,587	36,018	38,175	40,122	42,108	43,566	40,168	38,539
St. Philips College	16,013	16,294	17,165	18,661	19,685	20,379	20,591	20,299
Palo Alto College	12,701	15,560	14,443	14,733	16,430	18,320	18,851	18,622
Northwest Vista College	15,113	16,302	19,094	22,518	23,724	25,292	25,262	25,364
Northeast Lakeview College	*	449	1,011	1,551	3,816	3,031	3,387	5,060
Alamo Colleges (Unduplicated Count)	76,619	81,216	86,099	93,218	90,979	88,968	83,027	79,920
Very Large Texas Community Colleges (Unduplicated Count)	704,342	736,820	791,603	890,373	929,588	936,647	935,334	932,253
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	1,370,795

Annual Semester Credit Hours (SCH)								
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
San Antonio College	440,478	442,200	459,318	515,922	493,465	499,947	453,723	430,101
St. Philips College	208,012	205,860	210,234	231,397	204,349	194,476	178,752	176,830
Palo Alto College	157,694	156,547	158,843	171,425	166,967	166,851	150,905	146,622
Northwest Vista College	193,397	207,810	240,456	293,105	295,192	300,348	289,868	284,731
Northeast Lakeview College	*	3,886	8,938	10,829	16,168	11,709	10,709	22,555
Alamo Colleges (Unduplicated Count)	999,581	1,016,303	1,077,789	1,222,678	1,176,141	1,173,331	1,083,957	1,060,839
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	8,841,761
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	13,701,218

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)		2015 (6)	
	Number of	% of	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%	37,097	3.6%
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%	32,000	3.1%
HEB Food Stores	14,588	1.6%	14,588	1.6%	14,588	1.6%	20,000	2.1%	20,000	2.0%	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%	17,000	1.7%
Northside ISD	12,597	1.4%	13,300	1.4%		1.4%	12,751	1.3%	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%	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%	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%	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%	8,118	0.8%
San Antonio ISD	7,581	0.8%	7,581	0.8%	7,000	0.8%	7,374	0.8%	7,000	0.7%	7,000	0.7%
Baptist Health System (a)	n/a		n/a		6,216	0.6%	7,205	0.8%	7,205	0.7%	6,498	0.6%
JP Morgan Chase (a)	n/a		n/a		5,000	0.5%	5,000	0.5%	5,200	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%	5,153	0.5%
Total Employment	145,447	16.0%	157,633	16.8%	160,536	18.6%	186,248	19.4%	180,789	18.3%	181,082	17.8%

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

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

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

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

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

(6) Source: San Antonio Economic Development Foundation Website 10/06/2015 <http://www.sanantoniodef.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 2015 – 2016 All Funds Budget

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on August 11, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on August 18, 2015.

MINUTE ORDER

“The Board of Trustees hereby approves the Fiscal Year 2015-16 total budget with projected revenues of \$449,551,408; restricted and plant fund balance commitment of \$17,721,245; operating fund balance commitment of \$0; and expenses of \$(467,272,653) (Exhibit I), and the All Funds Budget Report by Location (Exhibit III).”

PURPOSE

Approval of the fiscal year 2015 – 2016 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 28, 2015 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, 2015 financial statements. Exhibit II is the Operating Budget that was approved by the Board of Trustees on July 28, 2015.

IMPLICATIONS

Financial: Fiscal Year 2015-16 Total Budget: Revenues of \$449,551,408, Expenses of \$(467,272,653), Restricted and Plant Fund Commitment of \$17,721,245, Operating Fund Balance transfer of \$0, 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 28, 2015 approved Operating Budget (Exhibit II); All Funds Budget Report by Location (Exhibit III)

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

Diane E. Snyder Digitally signed by Diane E. Snyder
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 ou=VCCA, email=dsnyder12@alamo.edu, c=US
 Date: 2015.08.06 16:54:54 -0500

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

 Dr. Bruce H. Leslie Date
 Chancellor



ALAMO COLLEGES
 FY 2015 - 2016 ALL FUNDS BUDGET REPORT

Exhibit I

	Proposed Budget 2015 - 2016		Total
	Unrestricted	Restricted	
REVENUES			
Instruction and General	322,395,307	12,780,665	335,175,972
Public Service	414,337	-	414,337
Scholarships and Fellowships	-	54,658,013	54,658,013
Auxiliary Enterprises	4,609,060	-	4,609,060
Student Activity Fee	915,536	-	915,536
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	328,334,240	67,438,678	395,772,918
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	-	53,778,489	53,778,489
Subtotal Plant Funds	-	53,778,489	53,778,489
TOTAL REVENUES	328,334,240	121,217,167	449,551,408
BEGINNING FUND BALANCES			
Instruction and General	66,563,773.79	1,055,434	67,619,208
Public Service	-	-	-
Scholarships and Fellowships	-	8,790,775	8,790,775
Auxiliary Enterprises	3,200,000	-	3,200,000
Student Activity Fee	545,177	-	545,177
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	70,308,950	9,846,209	80,155,159
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	1,913,444	1,913,444
Subtotal Plant Funds	-	19,634,689	19,634,689
TOTAL BEGINNING FUND BALANCES	70,308,950	29,480,898	99,789,848
TOTAL AVAILABLE			
Instruction and General	388,959,081	13,836,099	402,795,180
Public Service	414,337	-	414,337
Scholarships and Fellowships	-	63,448,788	63,448,788
Auxiliary Enterprises	7,809,060	-	7,809,060
Student Activity Fee	1,460,713	-	1,460,713
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	398,643,191	77,284,887	475,928,078
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	55,691,933	55,691,933
Subtotal Plant Funds	-	73,413,178	73,413,178
TOTAL AVAILABLE	398,643,191	150,698,065	549,341,256

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 2015 - 2016 ALL FUNDS BUDGET REPORT

Exhibit I

	Proposed Budget 2015 - 2016		Total
	Unrestricted	Restricted	
EXPENDITURES			
Instruction and General	310,878,708	12,780,665	323,659,373
Public Service	628,883	-	628,883
Scholarships and Fellowships	-	59,840,388	59,840,388
Auxiliary Enterprises	2,132,925	-	2,132,925
Student Activity Fee	915,536	-	915,536
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	314,556,052	72,621,053	387,177,105
Capital Outlay	-	2,350,836	2,350,836
Renewals & Replacements	-	-	-
Building	-	11,116,715	11,116,715
Furniture & Equipment	-	4,253,694	4,253,694
Debt Services	-	62,374,302	62,374,302
Subtotal Plant Funds	-	80,095,547	80,095,547
TOTAL EXPENDITURES	314,556,052	152,716,600	467,272,653
TRANSFERS (IN) OUT			
Instruction and General	-	-	-
Public Service	-	-	-
Scholarships and Fellowships	5,182,375	(5,182,375)	-
Auxiliary Enterprises	-	-	-
Student Activity Fee	-	-	-
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	5,182,375	(5,182,375)	-
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	8,595,813	(8,595,813)	-
Subtotal Plant Funds	8,595,813	(8,595,813)	-
NET TRANSFERS	13,778,188	(13,778,188)	-
TOTAL EXPENSE AND TRANSFERS	328,334,240	138,938,412	467,272,653
ENDING FUND BALANCES			
Instruction and General	78,080,373	1,055,434	79,135,807
Public Service	(214,546)	-	(214,546)
Scholarships and Fellowships	(5,182,375)	8,790,775	3,608,400
Auxiliary Enterprises	5,676,135	-	5,676,135
Student Activity Fee	545,177	-	545,177
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	78,904,763	9,846,209	88,750,972
Capital Outlay	-	-	-
Renewals & Replacements	-	-	-
Building	-	-	-
Furniture & Equipment	-	-	-
Debt Services	(8,595,813)	1,913,444	(6,682,369)
Subtotal Plant Funds	(8,595,813)	1,913,444	(6,682,369)
TOTAL ENDING FUND BALANCES	70,308,950	11,759,653	82,068,603
TOTAL EXP, TRANSF & BAL	398,643,191	150,698,065	549,341,256
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES			
Change in Fund Balance	-	(17,721,245)	(17,721,245)

ALAMO COLLEGES
Three Year General Operating Budget Comparison: FY14, FY15, & FY16

DESCRIPTION	FY14 APPROVED	FY15 APPROVED	FY16 APPROVED	INC/(DEC) FY16 vs. FY15
REVENUES				
STATE APPROPRIATIONS	\$63,440,459	\$63,440,459	\$64,400,935	\$960,476
State Paid Benefits	\$14,006,655	\$14,800,000	\$14,800,000	\$0
<u>TUITION AND FEES:</u>				
Tuition	\$94,071,132	\$90,647,362	\$94,736,747	\$4,089,385
Pledged Tuition	\$23,069,945	\$21,417,639	\$21,294,893	(\$122,746)
Exemptions	(\$16,409,435)	(\$18,166,013)	(\$17,803,784)	\$362,229
Fees	\$5,481,639	\$5,973,350	\$6,863,723	\$890,373
TAXES	\$108,605,044	\$118,201,546	\$132,346,658	\$14,145,112
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	\$0
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	\$0
OTHER INCOME	\$5,404,939	\$4,139,680	\$6,072,008	\$1,932,328
TOTAL EDUCATIONAL & GENERAL REVENUE	\$298,685,378	\$301,469,023	\$323,726,180	\$22,257,157
AUXILIARY ENTERPRISES	\$4,350,720	\$4,648,000	\$4,608,060	(\$39,940)
TOTAL GENERAL OPERATING REVENUES	\$303,036,098	\$306,117,023	\$328,334,240	\$22,217,217
FUND BALANCE COMMITMENTS:				
General Operations	\$12,369,091	\$10,994,924	\$0	(10,994,924)
TOTAL FUNDS AVAILABLE	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293
EXPENDITURES				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$119,388,347	\$116,098,817	\$116,884,516	\$785,699
PUBLIC SERVICE	\$275,982	\$510,756	\$628,883	\$118,127
ACADEMIC SUPPORT	\$21,843,218	\$25,369,995	\$24,255,861	(\$1,114,134)
STUDENT SERVICES	\$31,024,337	\$38,980,786	\$40,240,827	\$1,260,041
INSTITUTIONAL SUPPORT	\$85,669,825	\$76,167,476	\$85,003,570	\$8,836,094
OPERATION and MAINTENANCE of PLANT	\$37,886,281	\$40,545,319	\$41,280,500	\$735,181
SCHOLARSHIPS/EXEMPTIONS	\$827,675	\$797,734	\$777,970	(\$19,764)
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$296,915,665	\$298,470,883	\$309,072,127	\$10,601,244
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$1,465,284	\$1,570,020	\$2,132,925	\$562,905
<u>MANDATORY TRANSFERS FOR:</u>				
REV BOND DEBT SERV and TEX PUB ED GRANTS	\$13,171,098	\$12,315,455	\$12,258,341	(\$57,114)
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	\$1,519,847	\$115,258
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
TOTAL UNRESTRICTED CURRENT FUND	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293

A)

B)

C)

D)

E)

Note:

- A) Increased in taxable assessed valuation of nearly 11.5%
- B) Includes \$2.3M increase in Aviation Technology at PAC
- C) Increase in cost of advisors
- D) Includes \$4.5M Veteran's Asst Ctr., \$2.5M Int'l Prog contract training, \$0.3M for Board Election,
- E) Increase \$0.6M for Utilities

FY 2015 - 2016 ALL FUNDS BUDGET SUMMARY BY LOCATION

Exhibit III

	SAC	SPC	PAC	NVC	NLC	TOTAL
Workload Allocation	\$62,853,736	\$42,057,912	\$31,342,236	\$40,706,349	\$16,880,936	\$193,841,169
Direct DSO Support	\$17,654,717	\$10,905,808	\$8,488,463	\$9,786,901	\$6,535,677	\$53,371,566
Indirect DSO Support	\$13,566,893	\$8,884,744	\$6,237,653	\$8,946,629	\$6,054,518	\$43,690,437
General Institutional Expense	\$12,104,855	\$7,958,160	\$5,927,703	\$7,648,243	\$3,792,107	\$37,431,068
Approved Operating Budget	\$106,180,201	\$69,806,625	\$51,996,054	\$67,088,122	\$33,263,237	\$328,334,240
College Restricted Expense Budget	\$39,246,676	\$28,293,352	\$21,493,303	\$27,914,951	\$10,929,895	\$127,878,177
DSO Restricted Expense	\$3,394,462	\$2,447,103	\$1,858,964	\$2,414,375	\$945,331	\$11,060,236
Restricted Budget	\$42,641,138	\$30,740,455	\$23,352,267	\$30,329,326	\$11,875,226	\$138,938,413
TOTAL ALL FUNDS BUDGET	\$148,821,339	\$100,547,080	\$75,348,322	\$97,417,449	\$45,138,464	\$467,272,653

Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2015-2016

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on September 8, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on September 15, 2015.

MINUTE ORDER

"The Board of Trustees hereby approves, orders and adopts maintenance and operations (M&O) tax rate of $\$0.105300/\100 of assessed valuation for FY 2015/16. The Board of Trustees hereby approves orders and adopts a debt levy tax rate of $\$0.043850/\100 of assessed valuation for FY 2015/16. These two actions result in a combined tax rate of $\$0.149150/\100 of assessed valuation for FY 2015/16, which is greater than the 'combined effective tax rate' of $\$0.136793/\100 of assessed valuation but less than the roll-back rate of $\$0.149535/\100 of assessed valuation. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.92 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.72. The referenced tax rate to be effectively raised by 7.92 percent is the maintenance and operations component of the combined effective tax rate. The combined effective rate will be raised by 9.03 percent and will raise combined taxes on a \$100,000 home by approximately \$12.36."

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 $\$0.0011/\100 from the M&O rate to the debt tax rate, leaving the combined rate for Fiscal Year 2015-16 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; and there is a resultant requirement for public notice and public hearings prior to final approval of the tax rate.

BACKGROUND

The reallocation of $\$0.0011/\100 between the M&O and debt rates will provide sufficient tax proceeds for debt service plus additional funds to defease existing debt for savings. 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 public hearings. The recommended M&O tax rate of $\$0.105300/\100 of assessed valuation is higher than the current year calculated effective tax rate of $\$0.097576/\100 of assessed valuation. The debt rate of $\$0.043850/\100 will raise the revenue needed for FY 2015-2016 debt service payments and other actions per the approved 2016 Debt Management Plan. The combined tax rate of $\$0.149150/\100 is higher than the combined effective tax rate of $\$0.136793/\100 , but lower than the combined roll-back rate of $\$0.149535/\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).

Requisite notices have been published, and two public hearings were held on September 1, 2015 and September 8, 2015.

IMPLICATIONS

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

Strategic Plan: Goal III Performance Excellence

Human Resources: N/A

Attachment: Exhibit A: 2015 Property Taxes

**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: 2015.09.03 10:46:28 -05'00'

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

Diane E. Snyder

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Diane E. Snyder Date
Vice Chancellor for Finance and
Administration

Dr. Bruce H. Leslie Date
Chancellor



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

2015 Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

This notice concerns the 2015 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	\$110,656,908
Last year's debt taxes	\$44,460,365
Last year's total taxes	\$155,117,273
Last year's tax base	\$104,000,853,503
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)	\$154,382,265
÷ This year's adjusted tax base (after subtracting value of new property)	\$112,858,230,857
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.136793/\$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)	\$110,122,762
÷ This year's adjusted tax base	\$112,858,230,857
=This year's effective operating rate	\$0.097576/\$100
x 1.08=this year's maximum operating rate	\$0.105382/\$100
+ This year's debt rate	\$0.044153/\$100
= This year's total rollback rate	\$0.149535/\$100

Statement of Increase/Decrease

If ALAMO COMMUNITY COLLEGE DISTRICT adopts a 2015 tax rate equal to the effective tax rate of \$0.136793 per \$100 of value, taxes would increase compared to 2014 taxes by \$4,494,267.

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	22,003,000
Interest & Sinking	1,913,400

Schedule B - 2015 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		Interest to be Paid		Total Payment
	Payment to be Paid from Property Taxes	from Property Taxes	from Property Taxes	Other Amounts to be Paid	
LIMITED TAX SERIES	9,955,000	16,961,185	0	0	26,916,185
MAINTENANCE TAX NOTES	22,600,000	4,262,304	0	0	26,862,304
Total required for 2015 debt service			\$53,778,489		
- Amount (if any) paid from Schedule A			\$0		
- Amount (if any) paid from other resources			\$0		
- Excess collections last year			\$2,424,825		
= Total to be paid from taxes in 2015			\$51,353,664		
+ Amount added in anticipation that the unit will collect only 99.88% of its taxes in 2015			\$164,859		
= Total debt levy			\$51,518,523		

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: Carlos Gutierrez, PCC

Title: Property Tax Division Director

Date Prepared: 07/30/2015

Date		Activity
April 1- May 1		Notices of appraised value by sent by Chief Appraiser
Thursday	Apr 30	Chief Appraiser prepares and certifies to the Tax Assessor a preliminary estimate
Wednesday	24-Jun	Alamo submits required information to Tax Assessor-Collector, include estimated debt service
Tuesday	July 21	FY15 Budget presented at ABF meeting to include preliminary Tax revenue projections
Friday	July 24	Appraisal District certifies roll
Monday	July 27	2015 Certified Rolls available to taxing entities; begin calculation of Effective and Rollback Rates
Week	Aug 3	Alamo reviews and confirms Effective and Rollback Tax Rate calculations
Week	Aug 3	Notice of Effective and Rollback Tax Rates published in Express News
Sunday tentative	Aug 16	Notice of Effective and Rollback Tax Rates published in La Prensa
Tuesday	Aug 11	Audit, Budget, Finance meeting to review tax rate and make recommendations to Board
Tuesday	Aug 18	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
Tuesday	Aug 25	"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. Requires results of roll call vote from RBM.
		72-hour notice for meeting (open meetings notice)
Tue	Sept 1	First public hearing – Requires quorum of the Board (not weekend or holiday)
Monday	Sept 7	Labor Day Holiday
		72-hour notice for meeting (open meetings notice)
Tuesday	Sept 8 (Committee Meeting)	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 10	"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 15	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 (July 27) 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).

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).

AMENDED
July 28, 2015

Discussion and Possible Action on Fiscal Year 2015-2016 Operating Budget

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on July 21, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on July 28, 2015.

MINUTE ORDER

"The Board of Trustees hereby approves a Fiscal Year 2015-2016 Educational and General (E&G) Operating Expense Budget of \$308,975,596; Auxiliary Enterprise Budget of \$2,229,456; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$12,258,341; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,519,847; and Capital Expense Budget of \$3,300,000 for Total Operating Expense Budget of \$328,334,240 based on revenues of \$328,334,240, pending August 2015 update of tax revenue."

PURPOSE

Approval of the Fiscal Year 2015-2016 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the Fall 2015 semester. In August 2015, we will submit for approval the Total Budget including: a) Operating Tax Revenue updates upon receipt of the tax rolls and b) Restricted and Plant fund budgets.

BACKGROUND

For the eighth 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 FY16 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)
- State appropriation decrease from \$63.4 million to \$60.0 million.
- \$4.5 million state appropriation for constructing a new SAC Veterans Centers, and some funds for improvements at the Westside Educ. Center and the SPC veterans center.
- No increase in property tax rate.
- Increased tax revenues from an estimated 11.5% growth in assessed valuations
- Increase revenue from CE Contracts of \$1.8 million.
- Full impact of Phase I Advising model of advisor hiring and training realized in FY16.
- Full impact of salary increases effective 1/1/2015 realized in FY16.
- Maintain investments in preventative maintenance for our facilities by \$14.5 million allocation in FY16.



ALAMO
COLLEGES

IMPLICATION

Financial: Fiscal Year 2014-15 Educational and General (I&G) Operating Expense Budget of \$308,975,596, Auxiliary Enterprises of \$2,229,456, Mandatory Transfers of \$12,258,341, Natatorium Major Repair Fund Addition of \$51,000, Non-mandatory transfers of \$1,519,847 and Capital Expense Budget of \$3,300,000 based on preliminary estimates for: revenues of \$328,334,240.

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

Human Resources: N/A

ATTACHMENTS: Attachment I – Budget Overview;

Diane Snyder

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

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

Dr. Bruce H. Leslie, Chancellor



ALAMO
COLLEGES

AMENDED
July 28, 2018

ALAMO COLLEGES
Three Year General Operating Budget Comparison: FY14, FY15, & FY16

DESCRIPTION	FY14 APPROVED	FY15 APPROVED	FY16 PROPOSED	INC/(DEC) FY16 vs. FY15
REVENUES				
STATE APPROPRIATIONS	\$63,440,459	\$63,440,459	\$64,400,935	\$960,476
State Paid Benefits	\$14,006,655	\$14,800,000	\$14,800,000	\$0
<u>TUITION AND FEES:</u>				
Tuition	\$94,071,132	\$90,647,362	\$94,736,747	\$4,089,385
Pledged Tuition	\$23,069,945	\$21,417,639	\$21,294,893	(\$122,746)
Exemptions	(\$16,409,435)	(\$18,166,013)	(\$17,803,784)	\$362,229
Fees	\$5,481,639	\$5,973,350	\$6,863,723	\$890,373
TAXES	\$108,605,044	\$118,201,546	132,346,658	\$14,145,112
CONTRACTS & INDIRECT COSTS	\$615,000	\$615,000	\$615,000	\$0
INVESTMENT INTEREST INCOME	\$400,000	\$400,000	\$400,000	\$0
OTHER INCOME	\$5,404,939	\$4,139,680	\$6,072,008	\$1,932,328
TOTAL EDUCATIONAL & GENERAL REVENUE	\$298,685,378	\$301,469,023	\$323,726,180	\$22,257,157
AUXILIARY ENTERPRISES	\$4,350,720	\$4,648,000	\$4,608,060	(\$39,940)
TOTAL GENERAL OPERATING REVENUES	\$303,036,098	\$306,117,023	\$328,334,240	\$22,217,217

A)

FUND BALANCE COMMITMENTS:				
NLC Funding from Cumulative Set Aside				-
Fund Balance Designation for Scholarships				-
General Operations	\$12,369,091	\$10,994,924	(\$0.00)	(10,994,924)
TOTAL FUNDS AVAILABLE	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293

EXPENDITURES				
<u>EDUCATIONAL AND GENERAL:</u>				
INSTRUCTION	\$119,388,347	\$116,098,817	\$116,671,567	\$572,750
PUBLIC SERVICE	\$275,982	\$510,756	\$628,883	\$118,127
ACADEMIC SUPPORT	\$21,843,218	\$25,369,995	\$24,289,569	(\$1,080,426)
STUDENT SERVICES	\$31,024,337	\$38,980,786	\$41,111,345	\$2,130,559
INSTITUTIONAL SUPPORT	\$85,669,825	\$76,167,476	\$84,650,682	\$8,483,206
OPERATION and MAINTENANCE of PLANT	\$37,886,281	\$40,545,319	\$40,845,580	\$300,261
SCHOLARSHIPS/EXEMPTIONS	\$827,675	\$797,734	\$777,970	(\$19,764)
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$296,915,665	\$298,470,883	\$308,975,596	\$10,504,713
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$1,465,284	\$1,570,020	\$2,229,456	\$659,436
<u>MANDATORY TRANSFERS FOR:</u>				
REV BOND DEBT SERV and TEX PUB ED GRANTS	\$13,171,098	\$12,315,455	\$12,258,341	(\$57,114)
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	\$1,519,847	\$115,258
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0
TOTAL UNRESTRICTED CURRENT FUND	\$315,405,189	\$317,111,947	\$328,334,240	\$11,222,293

B)

C)

Note:

- A) Increased in taxable assessed valuation of nearly 11.5%
- B) Increase in cost of advisors (phase 1)
- C) Includes \$4.5M Veteran's Asst Ctr., \$2.5M Int'l Prog contract training, \$0.3M for Board Election

Discussion and Possible Action on the Annual Debt Management Plan for FY 2016

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on May 12, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on May 19, 2015.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the recommendations as presented in the FY 2016 Debt Management Plan. 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 2016.

BACKGROUND

A debt management plan is presented to the Board of Trustees annually for the following fiscal year. The FY 2016 recommendation is to approve a combination of actions including reapportionment debt tax rate, defeasance/refunding of existing debt to save future interest expense, and new debt issuance of \$66 million to address critical facilities issues. Staff will bring a recommendation in July on the recommended projects for the new debt that are expected to be a combination of College, District Support Operations and technology requirements. Certified values and “Truth In Taxation” information will be considered when available in late July/ early August.

IMPLICATIONS

Financial: To be determined in July dependent upon mix and level of debt

Strategic Plan: Performance Excellence

Human Resources: None

ATTACHMENTS: FY 2016 Debt Management Plan

Diane E. Snyder

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

 Diane E. Snyder Date
 Vice Chancellor for Finance
 and Administration

 Dr. Bruce H. Leslie Date
 Chancellor



ALAMO
COLLEGES

Discussion and Possible Action on Tuition and Fee Schedule for Fiscal Year 2015-2016

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on March 17, 2015 and forwarded for approval to the ALAMO COLLEGES BOARD OF TRUSTEES on March 24, 2015.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves the attached tuition and fee schedule for Fiscal Year 2015-2016.”

PURPOSE

The purpose of this action is to formalize the tuition and fee schedule effective Fall 2015.

BACKGROUND

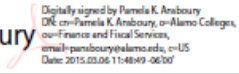
The attached schedule reflects \$0 increase in regular tuition for in-district, out of district, non-Texas and international students. The schedule has been updated for the following changes:

Page	Change	Before	After	Comment
3	PAC: Gas and Oil	\$0	\$300	Program used grant funds for equipment. Special program tuition is needed to replace equipment in the future.
	Personal Fitness Training	\$600	\$400 \$600	Special program tuition is used to pay for the certification. The range is needed to reflect fluctuations in certification costs.

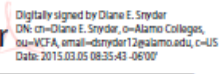
IMPLICATIONS

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

ATTACHMENTS: Tuition and Fee Schedule Effective Fall 2015



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



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

 Dr. Bruce H. Leslie
 Chancellor



*No Change

ALAMO COLLEGES
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2015
 FY 2015-2016

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.

3-Peat - Students registering for a course for the third time will be charged the non-Texas rate of \$366.00 per hour.

*No Change

ALAMO COLLEGES
SCHEDULE OF REFUNDABLE FEES AND SPECIAL PROGRAM TUITION
FY 2015-2016

Auditing Fee	\$65.00
Special Program Tuition (See Attachment):	

*No change

**ALAMO COLLEGES
SCHEDULE OF CONTINUING EDUCATION TUITION AND FEES
Refundable Fees
FY 2015-2016**

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 should fully recover direct and indirect costs.

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

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

*No Change

ALAMO COLLEGES
SCHEDULE OF FEES
Non-Refundable Fees
FY 2015-2016

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

Scobee 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

**ALAMO COLLEGES
SCHEDULE OF SPECIAL PROGRAMS AND TUITION
FALL 2015**

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
PAC	Oil and Gas	\$300**
NVC	Personal Fitness Training	\$400-\$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

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

Discussion and Possible Action on Facilities Use Rental Rates

Presented to the AUDIT, BUDGET AND FINANCE COMMITTEE on March 17, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on March 24, 2015.

MINUTE ORDER

“The Board of Trustees hereby approves the attached Facilities Use Rental Rates.”

PURPOSE

Policy C.1.3 Appropriations and Revenue Sources provide guidance for leasing or rental of facilities. The purpose of this action is to establish a common set of rental rates for facilities based on fair market rates and cost recovery. A detailed rate schedule by facility will be maintained by the Vice Chancellor of Finance and Administration for use by the departments.

BACKGROUND

Policy allows for the leasing or rental of facilities, in support of community needs and programs. The policy also requires the setting of rates to employ processes or practices with those in the realty market to ensure that the Alamo Colleges receives fair and accurate market value for use of its property and services.

A group of 26 staff from all five colleges and district support operations met over a five-month period to inventory the available rentable facilities and establish rates by group and type of facility. The workgroup reviewed best practices of similar organizations, collected market rates for similar facilities and strengthened the procedure to provide additional guidance and process for the use of the facilities.

The rental rates were established by type of entity. The Community entity would be non-profit 501-C3 organizations, and charged a rate that covers the direct cost to the Alamo Colleges. The Commercial and Other Entity category would be charged a rate that ensures Alamo Colleges receives fair and accurate market value for use of its property and services. The facility type includes broad categories for classroom/conference rooms, multi-purpose rooms, auditoriums, fine arts facilities, dining facilities, outdoor and indoor athletic facilities. The range of rates is necessary to capture the varied capacities and capabilities of the facility.

IMPLICATIONS

- Financial:** 11X001-8X0001-5360X-5010
- Strategic Objective:** III - Performance Excellence
- Human Resources:** N/A
- Attachments:** (1) Facilities Use Rental Rates; (2) Draft Procedure C.1.3.3

Pamela K. Ansboury Digitally signed by Pamela K. Ansboury
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and Fiscal Services, email=pansboury@alamo.edu, c=US
Date: 2015.03.06 11:51:51 -0600

Pamela K. Ansboury, CPA, M. Ed Date
AVC of Finance and Fiscal Services

Diane E. Snyder Digitally signed by Diane E. Snyder
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Date: 2015.03.05 08:37:57 -0600

Diane E. Snyder Date
Vice Chancellor for Finance and Administration

Dr. Bruce H. Leslie Date
Chancellor



ALAMO
COLLEGES

**Alamo Colleges
Schedule of Rental Rates for Facilities**

	Nonprofit Entity	Commercial and Other Entity
	Per Hour (4-Hour Minimum)	Per Hour (4-Hour Minimum)
Classroom/Conference Rooms	\$25 to \$85	\$50 to \$100
Multi-Purpose Rooms	\$25 to \$125	\$50 to \$250
Auditoriums	\$50 to \$200	\$100 to \$300
Fine Arts Facilities	\$40 to \$85	\$75 to \$175
Dining Facilities	\$25 to \$75	\$50 to \$150
Outdoor Athletic Facilities	\$35	\$75
Indoor Athletic Facilities	\$25 to \$50	\$50 to \$100

Charges are based on capacity of facility and are per hour. Other charges for set-up, support, security, housekeeping and other services may apply.

Please call for rates specific to the facility you wish to rent.

Discussion and Possible Action to Authorize the Execution of the FY 2016 Interlocal Agreement Related to the Utility Escrow Settlement between the City Of San Antonio and the Alamo Colleges

Presented to the AUDIT BUDGET AND FINANCE COMMITTEE on April 14, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on April 28, 2015.

MINUTE ORDER

"The Board of Trustees authorizes the Chancellor or his designee to execute the FY 2016 Interlocal Agreement related to the Utility Escrow Settlement with the City of San Antonio in the amount of \$1,105,360."

PURPOSE

To authorize the Chancellor to execute an Interlocal Agreement and account for City of San Antonio's Customized Training, Employee Development, and Workforce Development programs for FY 2016 in accordance with the provisions of the March 2001 Utility Escrow Settlement Agreement between the City of San Antonio and the Alamo Colleges, as reauthorized.

BACKGROUND

In February 2001, the Board of Trustees authorized the negotiation and execution of the Utility Escrow Settlement Agreement and an initial implementing interlocal agreement with the City of San Antonio, authorizing Alamo Colleges to provide training and education courses for City employees and programs designated by the City, including tuition reimbursement and/or any other lawful purpose that supports the City's economic development strategies and workforce development goals, in lieu of fourteen percent (14%) of electric and natural gas charges billed by City Public Service to Alamo Colleges. Since then, annual interlocal agreements have allocated those funds to specific programs. The City Council authorized extension of the Settlement Agreement through March 31, 2021 by ordinance passed March 5, 2015.

In coordination and partnership with City of San Antonio staff, the Alamo Colleges recommends execution of the attached FY2016 Interlocal Agreement with a 12-month budget of an estimated \$1,105,360, based on estimated future CPS Energy revenues and existing carryover funds. The programs recommended for funding are: (1) the Alamo Academies; (2) City employee training programs administered by the Human Resources Department; (3) the Economic Development Department Mentor- Protégé and Bonding Assistance Program; and (4) the Department of Human Services Training for Job Success (TFJS) employment skills program. This is the fifteenth and final year under the current Settlement Agreement between the City of San Antonio and the Alamo Colleges. These programs are eligible to be funded for a second year period ending on August 31, 2017, per the attached City Ordinance authorizing a 15-year extension of the 15-Year Utility Escrow Settlement Agreement with the City of San Antonio, also attached. Second year funding is contingent on satisfactory performance review and joint staff authorization by the City of San Antonio and Alamo Colleges. The City Council authorized the joint staff recommendations on March 5, 2015 after review by City and Alamo Colleges legal departments.

IMPLICATIONS

Financial: Authorizes \$1,105,360 from the Interlocal Agreement account for the Alamo Colleges to provide instruction and related services, as authorized by the City of San Antonio, to include: Customized Training, Employee Development, and Workforce Development programs for FY 2016 & 2017 for approximately 1348 individuals to be served (Exhibit I).

Strategic Objective: Strategic Objective I. Student Success; Strategic Objective III. Performance Excellence

Human Resources: None

ATTACHMENTS: Exhibit I Year Fifteen, Interlocal Agreement Budget & Performance Plan
Exhibit II Ordinance Reauthorizing Utility Escrow Settlement between the City Of San Antonio and the Alamo Colleges

Dr. Federico Zaragoza
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Date: 2015.04.10 11:52:13 -0500

Dr. Federico Zaragoza Date
Vice Chancellor for Economic & Workforce Development

Diane E. Snyder
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Date: 2015.04.10 11:56:12 -0500

Diane Snyder Date
Vice Chancellor for Finance & Administration

Dr. Bruce H. Leslie Date
Chancellor

LOH
3/5/15
Item No. 14

AN ORDINANCE 2015-03-05-0160

APPROVING THE RENEWAL OF A SETTLEMENT AGREEMENT FOR A FIFTEEN-YEAR TERM EFFECTIVE APRIL 1, 2016; AND APPROVING AN INTERLOCAL AGREEMENT FOR A TWO-YEAR TERM EFFECTIVE SEPTEMBER 1, 2015, WITH THE ALAMO COMMUNITY COLLEGE DISTRICT TO ADMINISTER FUNDS FOR EDUCATION AND TRAINING PROGRAMS.

* * * * *

WHEREAS, in March 2001, City Council authorized the City to enter into a 15-year Settlement Agreement with ACCD pursuant to *City of San Antonio vs. Alamo Community College District*, which established an escrow account for the City's 14% share of CPS revenue collected from ACCD's monthly natural gas and electrical billings and which Settlement Agreement expires on March 31, 2016; and

WHEREAS, the Settlement Agreement is administered through an Interlocal Agreement between the City and ACCD, which expires on August 31, 2015 and sets forth the specific manner in which the funds are spent; and

WHEREAS, staff recommends renewal of the Settlement Agreement for an additional fifteen year period effective April 1, 2016, and renewal of the Interlocal Agreement with ACCD for a two-year term from September 1, 2015 through August 31, 2017; and

WHEREAS, staff also seeks approval of a 12-month estimated budget of \$1,105,360, based on estimated future CPS Energy revenues and existing carryover funds, and recommends approval of administrative authority to adjust the budget and programs funded through the Interlocal Agreement for the period of September 1, 2016 through August 31, 2017, in consultation with the City Council Economic and Community Development Committee; **NOW THEREFORE:**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. City Council approves renewal of the *City of San Antonio vs. Alamo Community College District* Settlement Agreement included as **ATTACHMENT I** for a fifteen-year term effective April 1, 2016.

SECTION 2. The Interlocal Agreement with the Alamo Community College District (ACCD) included as **ATTACHMENT II**, which administers funding from the Settlement Agreement approved in Section 1 for education and training programs, is approved for a two-year term, effective September 1, 2015.

SECTION 3. The estimated budget for the Interlocal Agreement for the period of September 1, 2015 through August 31, 2016, is approved as follows:

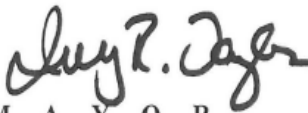
LOH
3/5/15
Item No. 14

Alamo Academies (AAAA, ITSA, ATMA, HPA, HEA)	\$476,910
Training for City Employees (HR)	\$457,350
Mentor-Protégé/Bonding Assistance Program (EDD)	\$88,600
Training for Job Success Scholarships (DHS)	\$70,000
Financial Review and Procedures Audit*	\$12,500
TOTAL	\$1,105,360
*Budgeted \$12,500 for FY 2015	

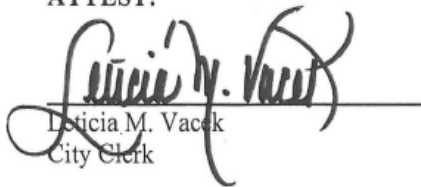
SECTION 4. The Director of the Economic Development Department is authorized to adjust the budget and programs funded through the Interlocal Agreement approved in Section 2, for the period of September 1, 2016 through August 31, 2017, in consultation with the Economic and Community Development Committee

SECTION 5. This Ordinance shall be effective on the tenth day after passage.

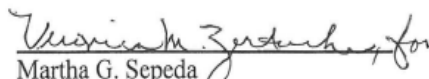
PASSED AND APPROVED this 5th day of March, 2015.


M A Y O R
Ivy R. Taylor

ATTEST:


Leticia M. Vacak
City Clerk

APPROVED AS TO FORM:


Martha G. Sepeda
Acting City Attorney

Discussion and Possible Action on FY 2016 Supplemental Employer Contribution for ORP Participants

Presented to the AUDIT BUDGET AND FINANCE COMMITTEE on July 21, 2015 and forwarded for recommended approval to the ALAMO COLLEGES BOARD OF TRUSTEES on July 28, 2015.

MINUTE ORDER

“The Alamo Colleges Board of Trustees hereby approves a supplemental employer contribution of 0.2% for all eligible ORP participants.”

PURPOSE

The Board of Trustees desires to make a local supplemental contribution for eligible ORP plan participants only if a supplemental contribution is necessary to provide a total contribution equal to the total TRS contribution Alamo Colleges is required to make for TRS plan participants.

BACKGROUND

In FY 2016 Alamo Colleges will be required to make employer contributions to the TRS defined-benefit retirement plan at the rate of 6.8% for each participant. There is no increase from FY 2015 for the employer funding requirement currently in effect.

For FY 2016 Alamo Colleges is only required to contribute the ORP base rate of 6.6% for participants of the ORP defined-contribution plan, but employers may opt to make additional local supplemental contributions in FY 2016 up to 1.9% for ORP participants. If Alamo Colleges funds a supplemental contribution of 0.2% for all ORP participants, then ORP participants would receive the same contribution as TRS participants in FY 16. The projected cost is \$65,215 for 426 employees currently participating in ORP.

In FY 2012 the Alamo Colleges Board of Trustees began funding ORP and TRS at the same rate regardless of plan for all employees. Historically, the ORP local supplement had been funded at the maximum allowable rate for grandfathered ORP participants regardless of funding requirements for the TRS plan. ORP non-grandfathered participants received no additional contributions resulting in a lesser contribution than all others.

Each fiscal year, the governing board of an institution of higher education may make a supplemental contribution to ORP using any local funds or other sources of funds. A supplemental contribution from the institution may be any amount that is equal to or less than the difference between the amount the state is required to contribute to the benefit of each participant and the maximum supplemental contribution amount. The rate may change yearly and institutions may, instead of funding all participants the same supplemental rate, have two (2) supplemental rates based upon the following criteria:

- Grandfathered participants whose first date of participation in ORP is prior to September 1, 1995, may have one rate of supplemental contribution regardless of any break in service; and
- Non-grandfathered participants whose first date of participation in ORP is on or after September 1, 1995, shall have another rate which will be the same supplemental rate as other participants in this group.

The Teacher Retirement System (TRS) is a traditional defined benefit state retirement program. In 1967, when the Optional Retirement Program (ORP) was created, TRS required 20 years of creditable service to qualify for a service retirement. Because higher education faculty, and administrators have careers which normally involve interstate mobility, it was determined that a more “portable” retirement program option would substantially improve Texas public higher education’s ability to compete for quality employees at the national level.

ORP requires contributions from the employee just like employees who are participants in the TRS plan. An employee may not participate in both TRS and ORP; they must select one plan, if eligible, upon initial hire. Both the employee and the state/employer make contributions to TRS and ORP based on percentages of the employee’s salary. The percentages are established by the Texas Legislature.

IMPLICATIONS

Financial: \$65,215
Strategic Plan: Goal III. Performance Excellence
Human Resources: Build talent and engage employees with a focus on collaboration, application of knowledge and skills, and high performance teams

ATTACHMENTS

Attachment A. Retirement Plan Contribution Cost Projections

Diane E. Snyder
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 Date: 2015.07.15 17:56:31 -0500

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

 Diane E. Snyder Date
 Vice Chancellor for Finance and Administration

 Dr. Bruce H. Leslie Date
 Chancellor

Attachment A.



Retirement Plan Contribution Cost Projections

Retirement Plan	6.6% Employer Annualized	Optional Expense (0.2% to match TRS)	6.8% Employer Annualized*
TRS			\$7,344,486.55
ORP	\$2,152,081.29	\$65,214.58	\$2,217,295.88
Total			\$9,561,782.42

Source:
Register through

Payroll
1/1/15
6/15/15,

annualized.

*Current FY15 contribution rate Alamo Colleges is making for TRS & ORP Employer contributions.



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.

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

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

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

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

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

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

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

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

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

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

FTE – Full time equivalent.

FTSE – Full time student equivalent.

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

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

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

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

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

Headcount – Number of students in a group by classification.

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

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

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

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

Levy – To impose taxes, assessments or service charges.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THEA – Texas Higher Education Assessment.

THECB – The Texas Higher Education Coordinating Board.

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

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

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

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

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

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

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

1819 N. Main Ave.
San Antonio, TX 78212-3941
(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
(210) 485-0000

District Office - Sheridan

201 W. Sheridan
San Antonio, TX 78204
(210) 485-0000



ALAMO
COLLEGES

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