



ALAMO
COLLEGES
DISTRICT

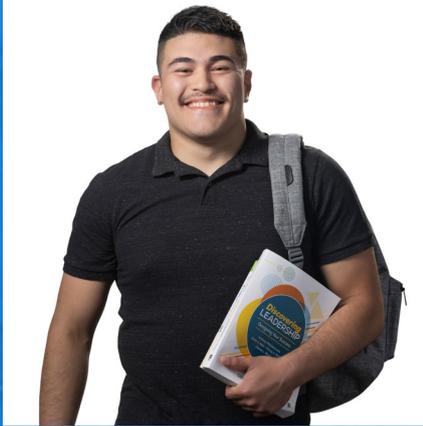
NORTHEAST LAKEVIEW COLLEGE

NORTHWEST VISTA COLLEGE

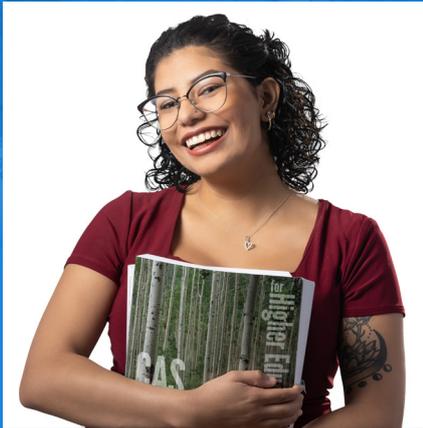
PALO ALTO COLLEGE

ST. PHILIP'S COLLEGE

SAN ANTONIO COLLEGE



Alamo Colleges District
ANNUAL BUDGET
FISCAL YEAR 2023-2024





ALAMO COMMUNITY COLLEGE DISTRICT

FY 2023-2024 Annual Budget

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INTRODUCTION



Message from the Chancellor

December 1, 2023

Members of the Alamo Colleges District Board of Trustees, Bexar County taxpayers, and residents of the Alamo Colleges District service area:

Over the past five years, the Alamo Colleges District family has persevered through a constantly changing global environment while exemplifying each of our core values: Students First, Respect for All, Community Engaged, Collaboration, Can Do Spirit, and Data Informed Decision-Making. Every one of our employees has rallied in support of our district's moonshot of partnering to end poverty through education and training in the greater San Antonio region.

The Alamo Colleges District has transformed since 2018 from a great organization making an impact in our community to a true leader in higher education, with innovative models and initiatives that are replicated across the country. We are proud of the progress we have made, and we look forward to continuing to provide social and economic mobility to the 70,000+ students we serve.

The overall goal of the Fiscal Year 2024 Annual Budget (FY24) is to continue the momentum we created in positioning the Alamo Colleges District for "smart growth," which makes the most effective use of every dollar of revenue to support the economic and social mobility of the members of our community and the success of our students.

This year, we are experiencing an unprecedented milestone - a record-breaking enrollment of first-time in college students across our Alamo Colleges. Our thriving community of learners is at the heart of everything we do, and this surge in enrollment reflects the growing recognition of ACD as a hub of academic excellence, support, and personal growth. It is also a reflection of the commitment, dedication, and hard work of our entire Alamo Colleges family who have contributed to this remarkable achievement. FY24 budget highlights include:

- Created **pathways for adult learners** by scaling high school equivalency offerings and strengthening matriculation to continuing education and academic programs.
- Developed support systems for **High Challenge Co-Requisite Math Courses** through embedded tutoring.
- Expanded **AlamoPROMISE** to 50+ private, charter & home schools in Bexar County, targeting 575 additional learners as PROMISE scholars.
- Utilized new state funding to expand **AlamoBOOKS+** to K-12 school district partners.
- Implemented **Talent Strategies** to support faculty and staff, including market rate adjustments, completion of equity pay, and increasing lab loading.

As we move forward through FY24 and the years to come, I am confident that we will continue our mission of empowering our diverse communities for success. Many thanks to the Alamo Colleges District family for their continued dedication and contributions in helping our students achieve their educational goals.

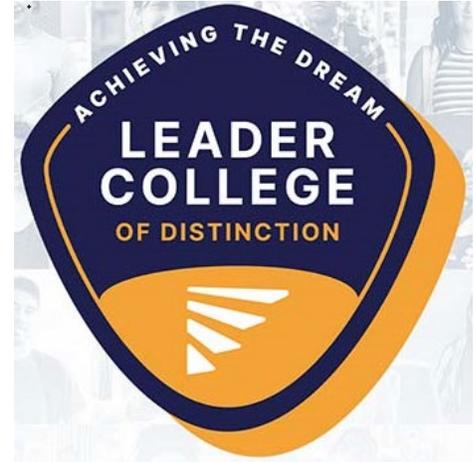
In Service,

Dr. Mike Flores
Chancellor



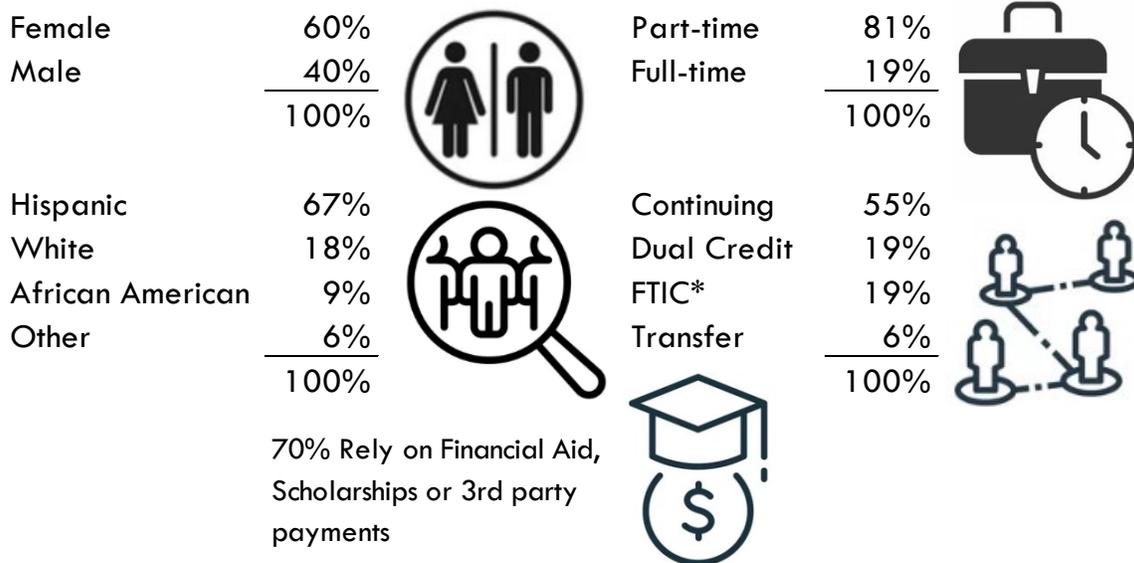
Organizational Description (Who We Are)

Alamo Community College District (Alamo Colleges District or ACD) is a nationally recognized organization. The Alamo Colleges District includes Palo Alto College, Northwest Vista College, San Antonio College, St. Philip’s College, and Northeast Lakeview College, along with several off-campus locations throughout the San Antonio metropolitan area, serving an eight-county region and over 100,000 students annually. ACD has been the recipient of the Malcolm Baldrige National Quality Award, the nation’s highest honor for performance excellence. The Alamo Colleges District received National Honor for Excellence in Student Success from Achieving the Dream.



People recognize the Alamo by its distinctive architectural shape and the role it played in history. As its namesake, the Alamo Colleges District has had its own inspirational impact on society. From our origin as a community college district in 1945 through decades of change and expansion, we have worked to make higher education accessible and affordable. Today, our five colleges fulfill this mission with a vast array of certificates, courses, 2-year degrees, and Bachelor of Science in Nursing (BSN) degrees. Our credits transfer to four-year universities for those pursuing advanced degrees, and our workforce development and continuing education programs help individuals build new careers and meet the needs of businesses. In short, we empower people and shape futures.

The Alamo Colleges District is one of the largest community college districts in Texas and a provider of higher education in South Texas. Bexar County is the taxing district for ACD; however, the District’s service area extends to cover a much larger region including: all of Bandera, Bexar, Comal, Kendall, Kerr and Wilson Counties, and most of Atascosa and Guadalupe Counties. San Antonio is the seventh-largest city in the nation with an estimated population of 1.5 million residents. Alamo Colleges District overall student enrollment includes a varied mix of students that accurately depicts the diverse community in which the district is situated, illustrated in the following student profile.



Source: Student Profile - term Fall '22 Certified

*FTIC - First Time in College



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

ACD, a Hispanic-Serving System which includes the nation's only college to be federally designated as both a Historically Black College and a Hispanic-Serving Institution, is one of the nation's largest producer of Hispanic nurses. ACD is also one of Texas' largest providers of online post-secondary education. A diverse international program brings Central American and other teachers to San Antonio for advanced education while affording students and faculty the opportunity to gain the skills to work in a global economy.

The Five Colleges of the Alamo Colleges District

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

The five college campuses encompass over 5 million square feet of space on 778 acres across Bexar County. Each has typical college campus facilities such as academic and classroom buildings, administrative buildings, library facilities, gymnasiums, cafeterias, science classrooms and labs, and computer labs. In addition, there are a number of specialty facilities such as performing arts centers, natatoriums, allied health, emergency medical training areas and mortuary science.

District Operations

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





Off-Campus Sites

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

- Brackenridge Education and Training Center
- Central Texas Technology Center, New Braunfels, TX
- Eastside Education and Training Center
- First Responders Academy (FRA), Von Ormy, TX
- Greater Kerrville - Alamo Colleges Center
- Northwest Education & Training Center (under construction)
- Northwest Vista College Southwest Research Institute Center
- St. Philip's College Military Base Locations
- St. Philip's College Southwest Campus
- Southside Education & Training Center
- Workforce Center of Excellence
- Westside Education and Training Center

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

FY23 awards and recognitions

- St. Philip's College, San Antonio College, Northeast Lakeview College and Palo Alto College received the 2022 Veteran Education Excellence Recognition Gold Award by the Texas Veterans Commission.
- St. Philip's College was named #4 on the Best Historically Black Colleges & Universities in Texas 2022 by University Headquarters.
- Alamo Colleges won the National Bellwether award for Program Excellence.
- San Antonio College, Palo Alto College, Northwest Vista College, and St. Philip's College were named the Best Community Colleges in Texas by Intelligent.com.
- Alamo Colleges District was recertified as a 2023 Leader College of Distinction by Achieving the Dream.
- Northeast Lakeview College received the 2023 Gold Veterans Excellence Recognition award from The Texas Veterans Commission.





Workforce Profile of Alamo Colleges District

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

Organizational Structure/Organizational Governance of ACD

The Chancellor is the Chief Executive Officer (CEO) and reports to a 9-member Board of Trustees (Board) and one non-voting Student Trustee; the members represent nine different districts in the San Antonio area and are elected by community members to serve for a term of six years. The Student Trustee is selected by the Board from the student associations of the five Colleges and serves a one-year term. The Board acts as a Committee of the Whole and is comprised of eight committees: Student Success; Building, Grounds, and Sites Selection; Policy and Long-Range Planning; Audit, Budget and Finance; Workforce; Legislative; Community Involvement; and Legal Affairs. Committees provide oversight of operations in their areas of responsibility and issue guidance and direction in the form of Board Policies. By state statute, the Board is the governing body that sets policy, appoints the Chancellor, levies property taxes, and approves the budget. The Board is the final authority on all matters of governance for the organization. College Presidents report to the Chancellor, serve as CEOs of their college, and sit on the Strategic Leadership Team (SLT), the senior decision-making body within the organization.



For additional details about Alamo Colleges District leadership visit alamo.edu/about-us/leadership



Regulatory Requirements

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

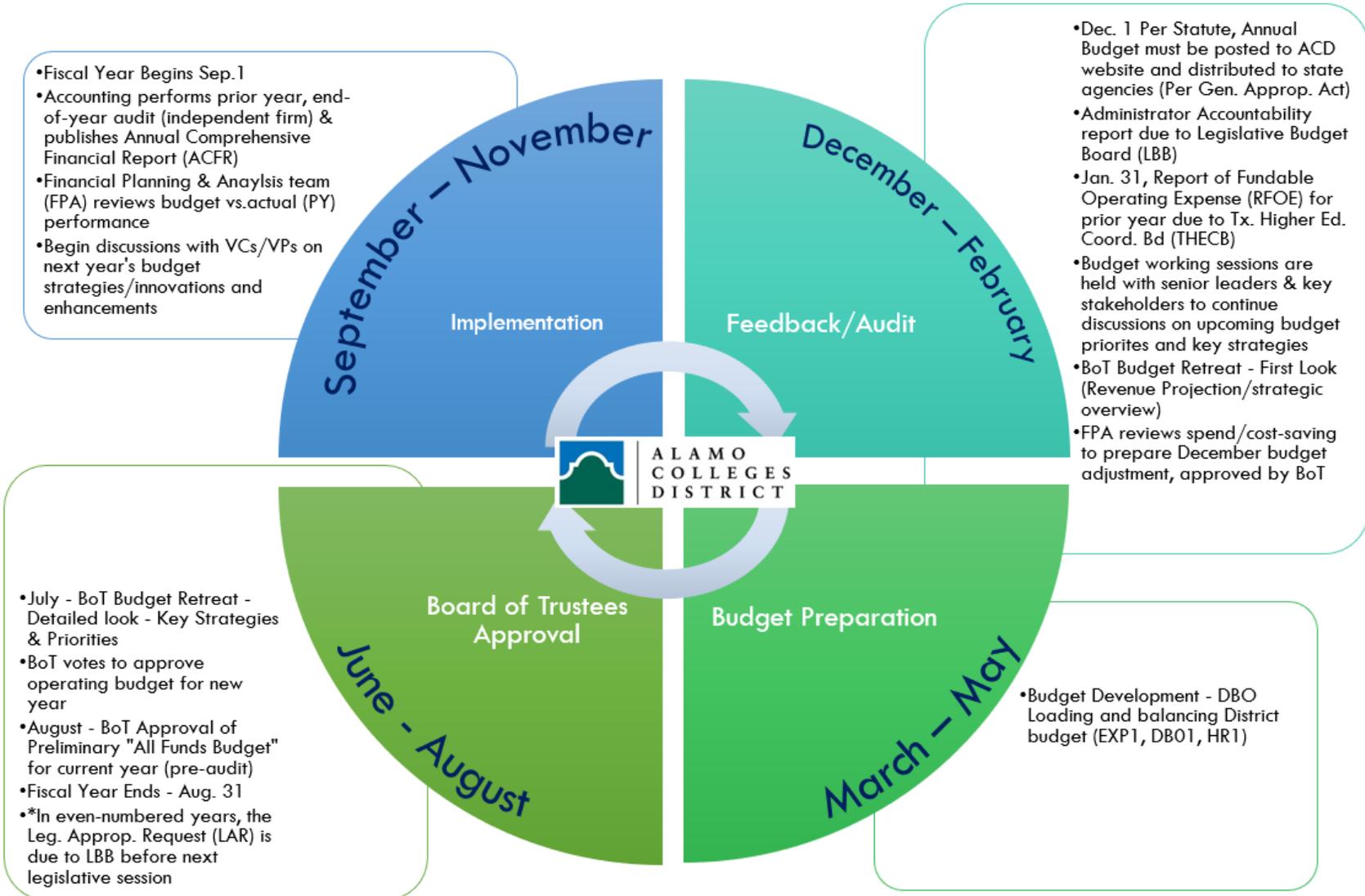
Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1st. The District's Board of Trustees adopts the annual budget, which is prepared according to Generally Accepted Accounting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

HB 1495 Requirements

HB 1495 (86th Legislature) requires all political subdivisions to report expenditures "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action." The Alamo Colleges District (ACD) is a member of both Texas Association of Community Colleges (TACC) and Texas Association of School Boards (TASB). Both of these organizations collect dues which go towards advocacy for community colleges.



Annual Budget Cycle





REVENUES AND EXPENSES



Revenue and Functional Expense Alignment

The FY2024 operating budget was developed based on a methodology and process that aligns the strategic plan with the available resources, driven by key student-data drivers such as student headcount and contact hours. The chart below depicts the major revenue streams and the cost structures they support.

REVENUES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL
EDUCATION & GENERAL <i>State Appropriations</i> <i>Tuition and Fees</i> <i>CE Reimbursable Tuition</i> <i>Property Taxes (Ad Valorem)</i> <i>Investment Income</i> <i>Other (Indirect Cost Recovery for Federal Revenue, Property Rental, Vendor Fees, VA)</i>	SPECIAL PROGRAM TUITION* <i>Allied Health/Nursing</i> <i>Workforce Programs</i> <i>Information Technology</i> <i>Tourism & Hospitality</i> <i>Law Enforcement</i> <i>Fire Technology</i>	STUDENT ACTIVITIES <i>Fees</i>	ENTERPRISE ACTIVITIES <i>Library Fines</i> <i>Gym Rental Charges</i> <i>Facility Rental Charges</i> <i>Testing Fees</i> <i>Virtual College of Texas (VCT) Fees</i> <i>CE Non-Reimbursable</i>	PUBLIC SERVICE <i>Planetarium Fees</i> <i>Fine Arts Acad. Charges</i>	DESIGNATED <i>Child Care Center Fees</i> <i>Natatorium Charges</i> NON-DESIGNATED <i>Vending Commission</i> <i>Copy Machine Charges</i> <i>Parking Permits & Fines</i>	SCHOLARSHIPS & FINANCIAL AID
EXPENSES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL
EDUCATION & GENERAL <i>Instruction</i> <i>Academic Support</i> <i>Student Services</i> <i>Institutional Support</i> <i>Operation & Maintenance</i>	SPECIAL PROGRAM TUITION* <i>Allied Health/Nursing</i> <i>Workforce Programs</i> <i>Information Technology</i> <i>Tourism & Hospitality</i> <i>Law Enforcement</i> <i>Fire Technology</i>	STUDENT ACTIVITIES	ENTERPRISE ACTIVITIES <i>Library Fines</i> <i>Gym Rental Charges</i> <i>Facility Rental Charges</i> <i>Testing Fees</i> <i>Virtual College of Texas (VCT) Fees</i> <i>CE Non-Reimbursable</i>	PUBLIC SERVICE <i>Planetarium Fees</i> <i>SA Symphony</i> <i>Fine Arts Academy</i>	DESIGNATED <i>Child Care Centers</i> <i>Natatorium</i> AUXILIARY SUPPORTED <i>Intramural</i> <i>Food Service</i>	SCHOLARSHIPS & FINANCIAL AID

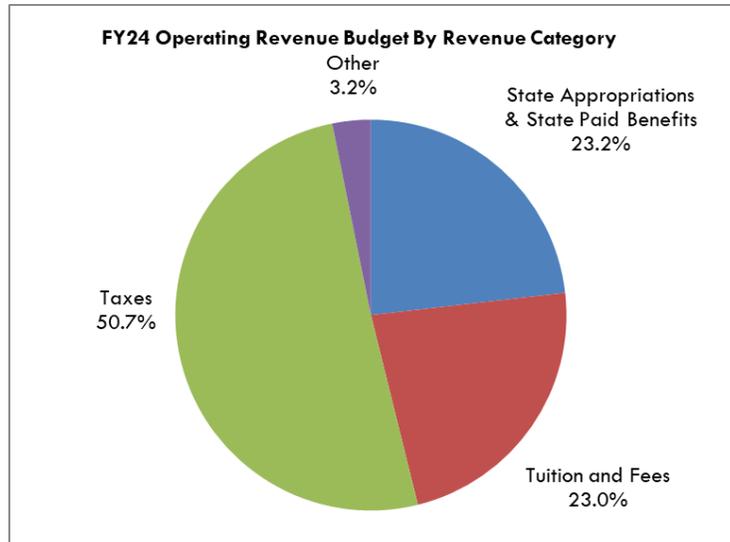
* For full list of program tuition, see Tuition and Fees Schedule in Appendix section.



FY24 Revenue Summary

Operating revenues to Alamo Colleges District are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. The FY 2023-2024 Annual Budget is based on the following revenue assumptions:

- Alamo Colleges District continues to offer the most economical college costs in our service area, keeping tuition and fees affordable, while maintaining our focus on quality.
- The projected ad valorem taxes continue to provide the majority of revenues due to the continued rise in the taxable assessed value of properties across Bexar County. Alamo Colleges District has not changed the property tax rate since FY2013. The ad valorem taxes provide funds critical to facilities maintenance and operations, as well as funding Student Success Strategies such as AlamoBOOKS+ and AlamoPROMISE.
- State appropriations, including state-paid benefits (group health & retirement), as the 88th Texas Legislature passed the historic legislation House Bill 8 (HB 8) for Community Colleges in the General Appropriations Act for the fiscal year FY2022-2023 and FY2023-2024.



FY24 REVENUE SUMMARY

	DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
FORMULA REVENUE FOR FUNDING MODELS							
State Appropriations - Educational & General Support	88,641,433	-	-	-	-	-	88,641,433
State Appropriations - Veteran's Assistance Center ¹	3,855,480	-	-	-	-	-	3,855,480
State Appropriations - FAST ²	2,280,400	-	-	-	-	-	2,280,400
State Paid Benefits	22,004,103	-	-	-	-	-	22,004,103
Tuition - (Exclude CE)	-	33,872,232	18,117,626	13,691,372	26,228,039	10,965,704	102,874,973
Property Taxes	255,400,000	-	-	-	-	-	255,400,000
Other	9,779,233	-	-	-	-	-	9,779,233
Non Designated Auxiliary	33,187	36,108	40,222	29,850	27,976	7,657	175,000
Total Formula Revenue	\$381,993,836	\$33,908,340	\$18,157,848	\$13,721,222	\$26,256,015	\$10,973,361	\$485,010,622
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
Instruction	21,500	1,777,570	1,536,000	370,700	24,000	-	3,729,770
Public Service	105,618	95,000	100,000	375,000	289,048	-	964,666
Academic Support	950,000	1,500	1,500	1,000	33,333	5,000	992,333
Student Services	312,273	926,774	460,665	512,461	861,844	277,064	3,351,081
Designated Auxiliary	-	307,752	135,000	612,000	-	-	1,054,752
Non-Designated Auxiliary	2,101,000	-	-	-	-	-	2,101,000
Continuing Education	5,170,019	-	384,900	30,000	-	-	5,584,919
Designated Unrestricted	-	827,341	90,400	98,339	12,000	33,000	1,061,080
Total Non-Formula Revenue	8,660,410	3,935,937	2,708,465	1,999,500	1,220,225	315,064	18,839,601
TOTAL REVENUES	\$ 390,654,246	\$ 37,844,277	\$ 20,866,313	\$ 15,720,722	\$ 27,476,240	\$ 11,288,425	\$ 503,850,223

¹ Veteran's Assistance Center is non-formula State Appropriations funding

² FAST - Financial Aid for Swift Transfer: new formula funding through HB 8 to assist with dual credit/high school program costs



FY24 REVENUE BUDGET

FORMULA REVENUE FOR BUDGET MODELS							
	DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
STATE APPROPRIATIONS							
11X001	State Appropriations - Educational & General Support	88,641,433	-	-	-	-	88,641,433
11X001	State Appropriations - Veteran's Assistance Center ¹	3,855,480	-	-	-	-	3,855,480
11X001	State Appropriations - FAST ²	2,280,400	-	-	-	-	2,280,400
11X001	State Paid Benefits	22,004,103	-	-	-	-	22,004,103
	TOTAL STATE APPROPRIATIONS	\$ 116,781,416	\$ -	\$ -	\$ -	\$ -	\$ 116,781,416
TUITION							
11X001	Tuition - Non Exempt	-	26,202,173	14,015,720	10,639,029	20,526,029	80,006,229
11X001	Tuition - Exempt	-	4,280,292	6,467,044	6,872,859	7,254,156	29,022,158
11X001	Tuition - Exempt Discounts	-	(4,280,292)	(6,467,044)	(6,872,859)	(7,254,156)	(29,022,158)
11X001	Expanded Summer Momentum Program (ESMP)	-	(1,064,000)	(570,000)	(494,000)	(532,000)	(3,800,000)
11X001	Tuition Pledged (25%)	-	8,734,059	4,671,906	3,546,343	6,842,010	26,668,744
	TOTAL TUITION	\$ -	\$ 33,872,232	\$ 18,117,626	\$ 13,691,372	\$ 26,228,039	\$ 102,874,973
TAXES							
11X001	M&O Current Tax Revenue	254,550,000	-	-	-	-	254,550,000
11X001	M&O Penalties & Interest	1,600,000	-	-	-	-	1,600,000
11X001	TIF Reduction	(750,000)	-	-	-	-	(750,000)
	TOTAL TAXES	\$ 255,400,000	\$ -	\$ -	\$ -	\$ -	\$ 255,400,000
OTHER							
11X001	Returned Check Fee Revenue	25,000	-	-	-	-	25,000
11X001	Sales & Services Revenue	150,000	-	-	-	-	150,000
11X001	Pledged Investment Income	8,004,233	-	-	-	-	8,004,233
11X001	Installment Payment Fee	700,000	-	-	-	-	700,000
11X001	Processing Fee	800,000	-	-	-	-	800,000
11X001	Transcript Fees	100,000	-	-	-	-	100,000
	TOTAL OTHERS	\$ 9,779,233	\$ -	\$ -	\$ -	\$ -	\$ 9,779,233
NON-DESIGNATED AUXILIARY							
13X001	AUX - UPS Store Commissions	25,000	-	-	-	-	25,000
13X001	AUX - Vending Rev	8,187	36,108	40,222	29,850	27,976	150,000
	TOTAL NON-DESIGNATED AUX	\$ 33,187	\$ 36,108	\$ 40,222	\$ 29,850	\$ 27,976	\$ 175,000
TOTAL FORMULA REVENUES		\$ 381,993,836	\$ 33,908,340	\$ 18,157,848	\$ 13,721,222	\$ 26,256,015	\$ 485,010,622

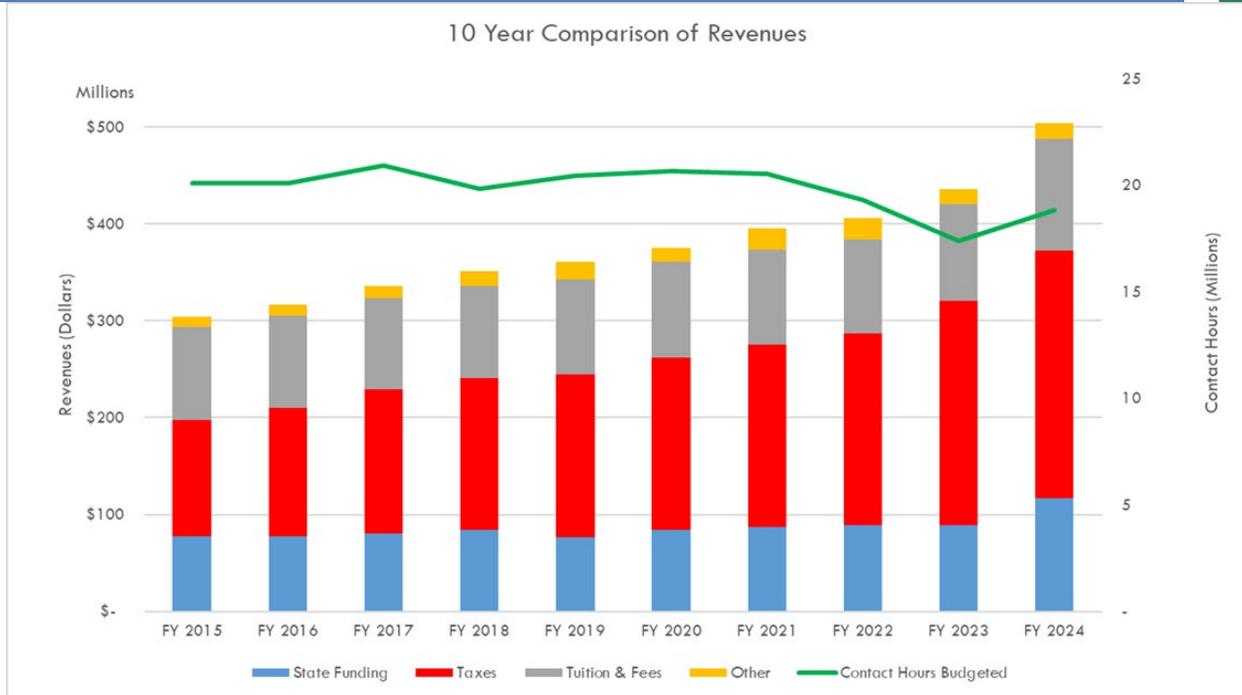
¹ Veteran's Assistance Center is non-formula State Appropriations funding.

² FAST - Financial Aid for Swift Transfer: new formula funding through HB 8 to assist with dual credit/high school program costs.



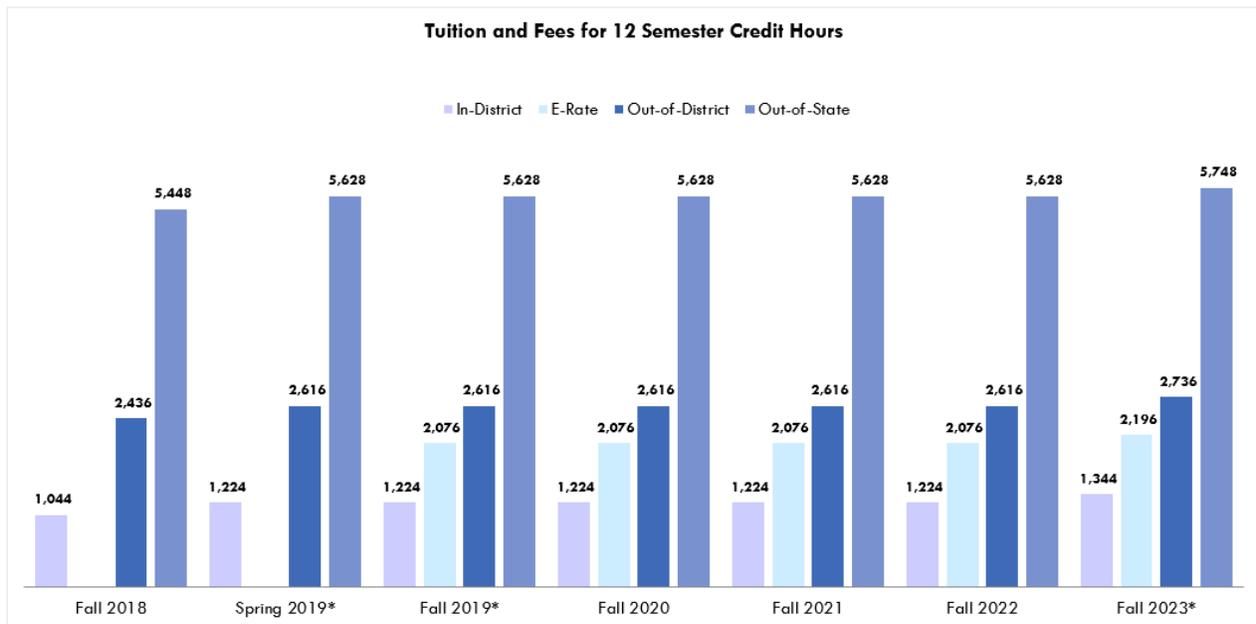
FY24 REVENUE BUDGET

		NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES						
		DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
11X001	Special Prog Tuition	-	1,746,000	1,527,000	245,700	14,000	-	3,532,700
11X001	VCT Fee Revenue	-	-	9,000	-	10,000	-	19,000
11X001	Administrative Fee Revenue	1,500	-	-	-	-	-	1,500
111001	Sales & Services Revenue	-	3,570	-	110,000	-	-	113,570
11X001	Seminars & Workshop Revenue	-	28,000	-	-	-	-	28,000
119001	AlamoONLINE-Canvas Catalog Revenue	20,000	-	-	-	-	-	20,000
11X001	Miscellaneous Revenue	-	-	-	15,000	-	-	15,000
	TOTAL INSTRUCTION	\$ 21,500	\$ 1,777,570	\$ 1,536,000	\$ 370,700	\$ 24,000	\$ -	\$ 3,729,770
11X001	Other Op - Rental Revenue	12,045	-	-	-	-	-	12,045
11X001	Gym Rental Revenue	-	35,000	-	-	-	-	35,000
11X001	Facilities Rental Revenue	93,573	60,000	-	-	3,853	-	157,426
11X001	Sales & Services Revenue	-	-	100,000	150,000	285,195	-	535,195
11X001	Ticket Sales/Fund Raising	-	-	-	225,000	-	-	225,000
	TOTAL PUBLIC SERVICE	\$ 105,618	\$ 95,000	\$ 100,000	\$ 375,000	\$ 289,048	\$ -	\$ 964,666
11X001	Library Fines	-	-	1,500	1,000	100	-	2,600
11X001	Facilities Rental Revenue	450,000	-	-	-	-	-	450,000
11X001	Administrative Fee Revenue	500,000	-	-	-	-	-	500,000
11X001	Sales & Services Revenue	-	-	-	-	33,233	5,000	38,233
11X001	Miscellaneous Revenue	-	1,500	-	-	-	-	1,500
	TOTAL ACADEMIC SUPPORT	\$ 950,000	\$ 1,500	\$ 1,500	\$ 1,000	\$ 33,333	\$ 5,000	\$ 992,333
11X003	Student Activity Fee - w/o Exemptions	-	815,274	431,865	341,961	672,384	247,314	2,508,798
11X001	Foreign Student Application Fee	10,000	-	-	1,000	-	-	11,000
11X001	Other Test Fee	100	14,500	-	48,000	-	-	62,600
11X001	TSI Test Fee	-	1,500	-	3,200	-	8,000	12,700
11X001	TCEQ TX Com Environmental Qual Cert	-	12,500	-	-	-	-	12,500
11X001	CLEP Test Fee	-	4,000	500	1,000	3,000	2,750	11,250
11X001	Correspondence Test Fee	-	500	1,200	300	-	2,750	4,750
11X001	GED Test Fee	-	-	-	3,000	-	-	3,000
11X001	GED Certificates Test Fee	-	-	1,500	-	-	-	1,500
119004	International Education Fee	127,173	-	-	-	-	-	127,173
11X001	Conference Fee Revenue	115,000	-	-	-	-	-	115,000
11X001	Sales & Services Revenue	-	43,500	-	29,000	6,110	-	78,610
11X001	Event Booth Rental Revenue	-	-	-	4,000	-	-	4,000
11X001	ID Replacement	-	-	600	1,000	1,500	2,750	5,850
11X001	Veterans Administration Revenue	-	35,000	15,000	7,000	28,850	13,500	99,350
11X001	Miscellaneous Revenue	60,000	-	10,000	43,000	150,000	-	263,000
11X001	Auxiliary -Ticket Sales/FundRaising	-	-	-	30,000	-	-	30,000
	TOTAL STUDENT SERVICES	\$ 312,273	\$ 926,774	\$ 460,665	\$ 512,461	\$ 861,844	\$ 277,064	\$ 3,351,081
13X001	AUX - Child Care Revenue	-	307,752	120,000	300,000	-	-	727,752
133003	Auxiliary - Advertising Revenue	-	-	15,000	200,000	-	-	215,000
133003	Local City Contrib NAT Renew/Replace	-	-	-	100,000	-	-	100,000
133003	NAT - Special Program Revenue	-	-	-	12,000	-	-	12,000
	TOTAL DESIGNATED AUXILIARY	\$ -	\$ 307,752	\$ 135,000	\$ 612,000	\$ -	\$ -	\$ 1,054,752
13X001	AUX - Student Support Services Fees	2,100,000	-	-	-	-	-	2,100,000
13X001	AUX - Parking Fines	1,000	-	-	-	-	-	1,000
	TOTAL NON-DESIGNATED AUX	\$ 2,101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,101,000
11X001	CE Tuition Reimburs	3,255,000	-	-	-	-	-	3,255,000
11X001	CE Tuit Non-Reimbursable	262,314	-	-	30,000	-	-	292,314
11X001	CE Tuit Non-Reimb Contracts	-	-	239,900	-	-	-	239,900
11X001	Non-CE Tuit Contract Training	1,652,705	-	125,000	-	-	-	1,777,705
	Total CE Tuition	5,170,019	-	364,900	30,000	-	-	5,564,919
11X001	CE Special Fee	-	-	20,000	-	-	-	20,000
	Total CE Fees	-	-	20,000	-	-	-	20,000
	TOTAL C.E.	\$ 5,170,019	\$ -	\$ 384,900	\$ 30,000	\$ -	\$ -	\$ 5,584,919
17XXX	Designated Unrestricted	-	827,341	90,400	98,339	12,000	33,000	1,061,080
	TOTAL FUND 17	\$ -	\$ 827,341	\$ 90,400	\$ 98,339	\$ 12,000	\$ 33,000	\$ 1,061,080
	TOTAL NON-FORMULA REVENUES	\$ 8,660,410	\$ 3,935,937	\$ 2,708,465	\$ 1,999,500	\$ 1,220,225	\$ 315,064	\$ 18,839,601



Tuition and Fees

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 (student support services fee, instructional material fee, student activity fee, etc.) or course specific. These funds may be used for any legal classification of expenses.



*Fall 2019 - Fall 2023 = (Tuition rate x 12 SCH) + (Student Activity Fee \$3 x 12 SCH)
 E-Rate \$170 per semester credit hour for 100% on-line, Out-of-District students, effective Fall 2019
 Student Activity fee increased from \$1 to \$3 per SCH eff. Spring 2019
 *Fall 2023 - Instructional Material fee folded in to total tuition \$10/SCH (AlamoBOOKS+)
 Note: Amounts shown exclude \$25/term Student Support Services Fee



The Board of Trustees continues to maintain an affordable tuition rate for students, with changes to the tuition rates only increasing three times since fall 2010. For the fall semester 2022, per-semester special program tuition included 41 programs. Effective fall 2014, students pay a maximum of \$50 per year as a Student Support Services Fee. This fee, charged to all students, was established to cover technology infrastructure, student support services, VIA passes providing free bus service at no charge, and parking. Effective fall 2016, students pay a modest international education fee of \$1 per semester hour to provide all Alamo Colleges District students with greater access to financial assistance for studying outside of the United States and increase students’ opportunities to enhance their pathways to success through international exchange. Effective fall 2018, the student activity fee was increased to \$3 per semester credit hour to increase access to co-curricular and extracurricular activities and services for students that supplement their academic programs and career development.

The AlamoBOOKS+ initiative, a key innovation that is supported by the educational philosophy of Universal Access provides all students with access to rental instructional materials on day one of instruction. This initiative allows students of different abilities equal opportunity to benefit from materials that are flexible in use, simple & intuitive and inclusive, while also saving the student time and money. By removing this barrier and making instructional materials available to all students, retention and completion will be affected positively. This initiative is estimated to save a student enrolled in a 12-hour course load an average of \$740 per semester, the typical cost of instructional materials and books if purchased out-of-pocket. To supplement the significant investment made towards AlamoBOOKS+ (\$16.4M in FY24), the \$10 per semester credit hour fee for Instructional Materials is folded into the base tuition rate beginning fall 2023.

The Summer Momentum Program (SMP) was implemented mid-year 2017 to incent students to attend in the summer. Student scholarships cover 3 to 6 credit hours for free in the summer for those taking 18 to 24 hours total in fall and spring. The Expanded Summer Momentum Plan (ESMP) was implemented for summer 2020-2022. This enhanced plan allows eligible students who earned hours in fall and spring at any of the five colleges in the Alamo Colleges District to get three to nine free credit hours in the summer semester. Below is a comparison of the cost to a student taking 12 semester credit hours in the fall without the SMP benefit and net of SMP:

	Student Activity			Cost to Student	Tuition & Fees for 12 SCH	SCH Eligible SMP for Fall	ESMP Free to Student	Cost to Student Net of ESMP
	Tuition/SCH	Fee/SCH	SCH					
In-District	\$ 109	\$3	12	\$ 1,344	\$ 1,344	3	\$ (327)	\$ 1,017
Out-of-District	\$ 225	\$3	12	\$ 2,736	\$ 2,736	3	\$ (675)	\$ 2,061
Out-of-State	\$ 476	\$3	12	\$ 5,748	\$ 5,748	3	\$ (1,428)	\$ 4,320
E-Rate	\$ 180	\$3	12	\$ 2,196	\$ 2,196	3	\$ (540)	\$ 1,656

In comparison with other local institutions of higher education, the Alamo Colleges District continues to be the most affordable option for pursuing higher education. A 12 semester credit hour course load for an in-district student amounts to \$1,370. This rate includes \$1,344 (\$109/SCH tuition rate, (includes \$10/SCH AlamoBOOKS+) plus \$3/SCH Student Activity fees) plus a \$25/term Student Support Fee plus a \$1/term International Education Fee.

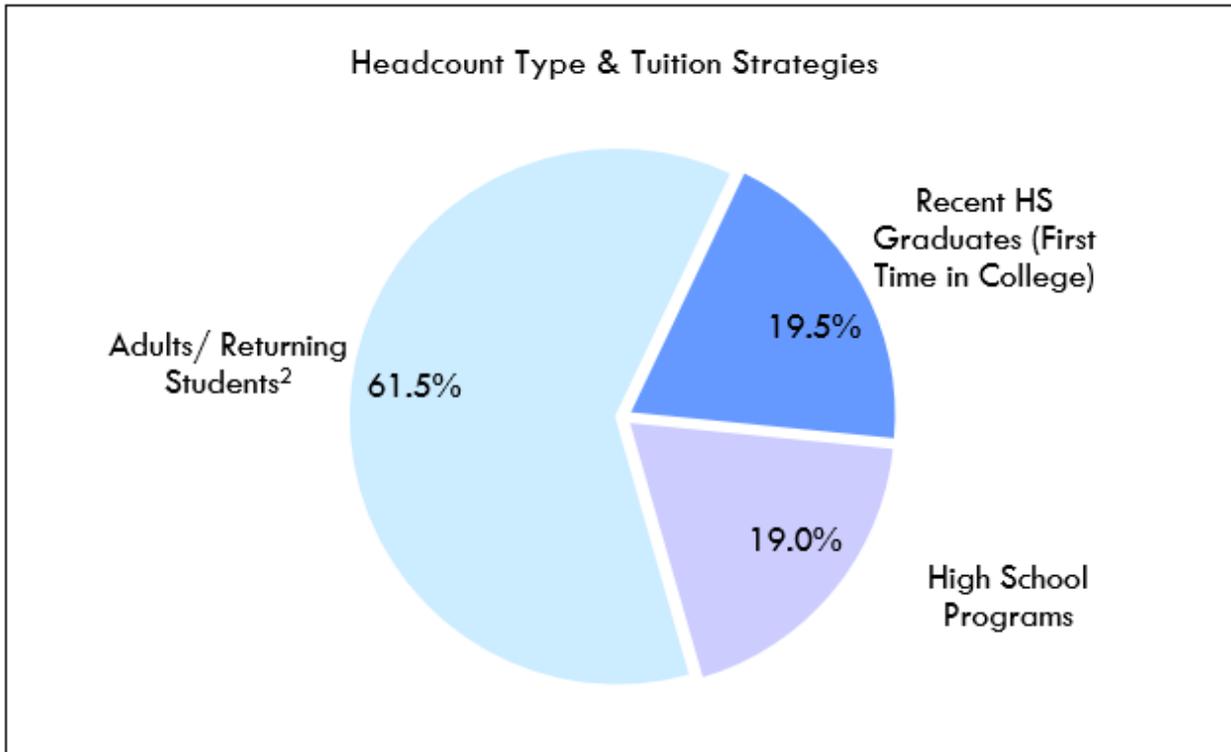
At the University of Texas at San Antonio (public), in-district students taking the same number of semester credit hours in fall 2023 are expected to pay a total of \$4,495 in tuition and fees. And at St. Mary’s University (private), in San Antonio, the equivalent semester credit hour load totaled \$17,572 in fall 2023.



The graphic below represents a snapshot of the tuition strategies and key benefits to the District's students.

Tuition Strategies and Key Student Benefits			
Headcount Type	Tuition Strategies	Population Demographic ¹	Demographic %
Adults/Returning Students²	Expanded Summer Momentum Program (ESMP) ³ Federal and State Financial Aid	42,344	61.5%
Recent HS Graduates (First Time in College)	ESMP and State Financial Aid AlamoPromise Program	13,422	19.5%
High School Programs	Waived Tuition	13,044	19.0%
Total		68,810	100%

¹ Fall 2023 Target
² Estimated 81% enrolled part-time
³ 70% of students receive some form of Financial Aid or 3rd party payment





FY24 Tuition Revenue by Semesters

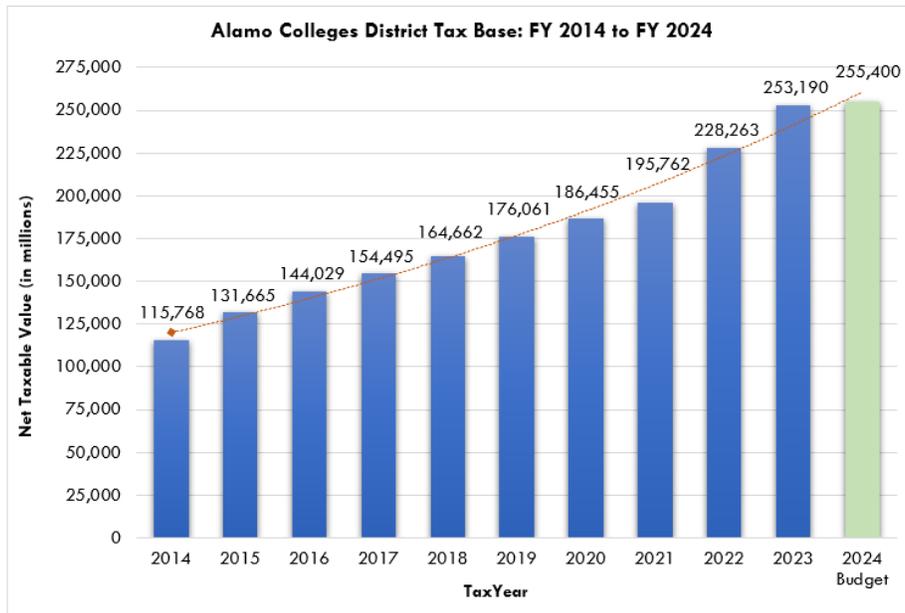
		SAC	SPC	PAC	NVC	NLC	TOTAL
		TUITION					
Non Exempt *							
Fall	50001	15,706,098	8,110,333	6,670,485	12,604,831	5,497,212	48,588,959
Spring	50002	14,719,714	7,807,156	5,452,392	11,120,876	4,862,327	43,962,465
Summer	50003	4,510,420	2,770,137	2,062,495	3,642,332	1,138,165	14,123,549
Total		\$34,936,232	\$18,687,626	\$14,185,372	\$27,368,039	\$11,497,704	\$106,674,973
Dual Credit							
Fall	50001	1,442,473	2,797,760	3,026,772	3,819,895	1,847,361	12,934,261
Spring	50002	1,594,966	2,954,735	3,201,177	2,764,186	1,815,334	12,330,398
Summer	50003	35,739	56,078	124,396	-	51,113	267,326
Total		\$ 3,073,178	\$ 5,808,573	\$ 6,352,345	\$ 6,584,081	\$ 3,713,808	\$ 25,531,985
Exempt Other							
Fall	50001	512,800	291,709	235,306	326,775	195,170	1,561,760
Spring	50002	508,616	280,029	214,448	250,509	185,255	1,438,857
Summer	50003	185,698	86,733	70,760	92,791	53,574	489,556
Total		\$ 1,207,114	\$ 658,471	\$ 520,514	\$ 670,075	\$ 433,999	\$ 3,490,173
Total Tuition							
Fall	50001	17,661,371	11,199,802	9,932,563	16,751,501	7,539,743	63,084,980
Spring	50002	16,823,296	11,041,920	8,868,017	14,135,571	6,862,916	57,731,720
Summer	50003	4,731,857	2,912,948	2,257,651	3,735,123	1,242,852	14,880,431
Total		\$39,216,524	\$25,154,670	\$21,058,231	\$34,622,195	\$15,645,511	\$135,697,131
		EXEMPT TUITION DISCOUNTS					
Dual Credit							
Fall	51701	(1,442,473)	(2,797,760)	(3,026,772)	(3,819,895)	(1,847,361)	(12,934,261)
Spring	51702	(1,594,966)	(2,954,735)	(3,201,177)	(2,764,186)	(1,815,334)	(12,330,398)
Summer	51703	(35,739)	(56,078)	(124,396)	-	(51,113)	(267,326)
Total		\$ (3,073,178)	\$ (5,808,573)	\$ (6,352,345)	\$ (6,584,081)	\$ (3,713,808)	\$ (25,531,985)
Exempt Other							
Fall	51705	(512,800)	(291,709)	(235,306)	(326,775)	(195,170)	(1,561,760)
Spring	51706	(508,616)	(280,029)	(214,448)	(250,509)	(185,255)	(1,438,857)
Summer	51707	(185,698)	(86,733)	(70,760)	(92,791)	(53,574)	(489,556)
Total		\$ (1,207,114)	\$ (658,471)	\$ (520,514)	\$ (670,075)	\$ (433,999)	\$ (3,490,173)
Total Tuition Discounts							
Fall	5170X	(1,955,273)	(3,089,469)	(3,262,078)	(4,146,670)	(2,042,531)	(14,496,021)
Spring	5170X	(2,103,582)	(3,234,764)	(3,415,625)	(3,014,695)	(2,000,589)	(13,769,255)
Summer	5170X	(221,437)	(142,811)	(195,156)	(92,791)	(104,687)	(756,882)
Total		\$ (4,280,292)	\$ (6,467,044)	\$ (6,872,859)	\$ (7,254,156)	\$ (4,147,807)	\$ (29,022,158)
Expanded Summer Momentum Prog.		(1,064,000)	(570,000)	(494,000)	(1,140,000)	(532,000)	(3,800,000)
Total Tuition		\$ 33,872,232	\$ 18,117,626	\$ 13,691,372	\$ 26,228,039	\$ 10,965,704	\$ 102,874,973

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



Ad Valorem Taxes

Ad Valorem Taxes are divided into two categories: maintenance and operations funding (M&O) and funding for debt service of general obligation bonds and maintenance tax notes (used only for payment of principal and interest on funds used for construction and other capital outlay needs). As shown in the chart below, property valuations in Bexar County have steadily increased since 2013. Public community colleges are the only segment of higher education in the United States that receives this form of revenue from local taxpayers.



*Due to difference in time of reporting, the certified tax year is one year behind the reported Fiscal year

The Board of Trustees approved the same combined property tax rate as was levied in FY 2023. The ad valorem property tax is levied annually on October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The collection rate in the budget was assumed to be 98%. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest for the previous tax year. Operating revenue of \$255.4 million from total ad valorem taxes is included in the FY 2024 budget, making up 50.7% of the Alamo Colleges District budget. The year-over-year increase in total M&O tax revenue will help to fund inflationary cost pressure and strategic student success initiatives (AlamoADVISE enhancements, expanding AlamoPROMISE to additional high schools, 1-time safety enhancements and continuing AlamoBOOKS+).

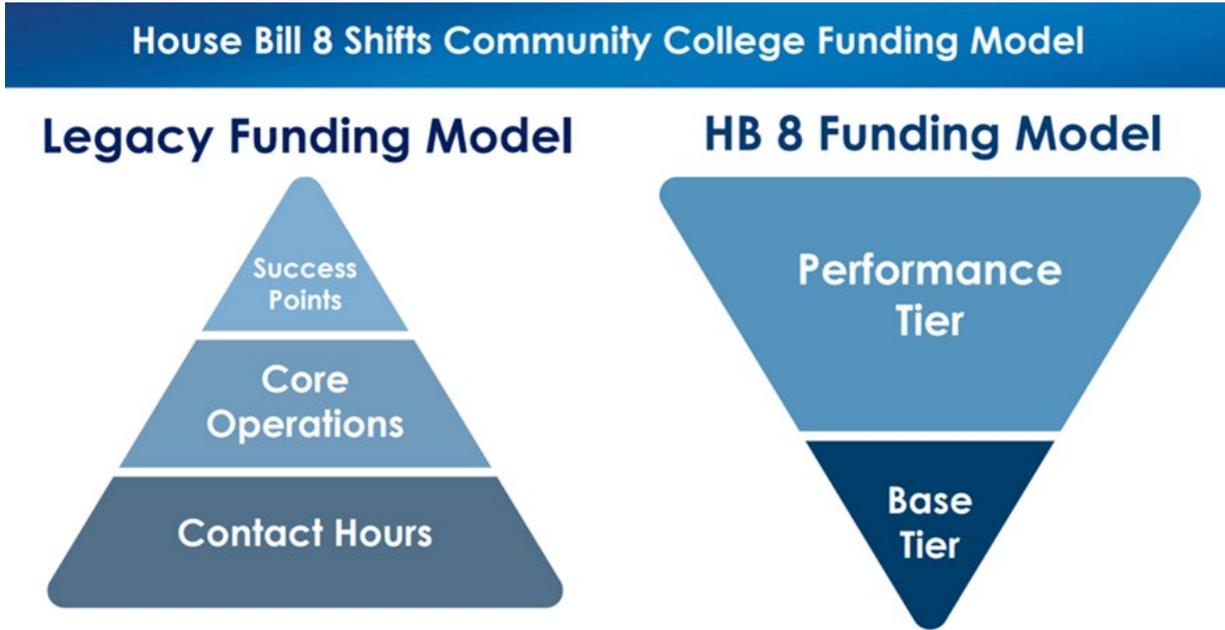
What do M&O Taxes Fund?				
Property Taxes Funding - \$M	FY23	FY24	Variance	
Facilities Operations	\$ 23.4	\$ 27.4	\$	4.0
Facilities Benefits (Health & Retirement)	2.4	2.8		0.4
Utilities	9.2	9.8		0.5
Preventive Maintenance	19.5	19.5		-
Total Maintenance & Operations	54.5	59.4		5.0
Mandatory Transfers	11.6	10.7		(0.9)
General Institutional (insurance, tax collecting, bad debt, ETAP, contractual, benefits)	21.1	22.1		0.9
Institutional Operating Budget	143.8	163.2		19.4
Total M&O Tax Revenue (Current Rate)	\$ 230.9	\$ 255.4	\$	24.5 (a)

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



State Appropriations

The State of Texas allocates funds to public community colleges through the General Appropriations Act. The General Appropriations Act provides funds for state agencies and institutions of higher education for 2 years (Texas is one of 19 states that uses biennial budgeting). State funds are intended only for instructional and administrative costs and may not be used for construction, repairs, renovations, maintenance, or operations of facilities. The State of Texas began funding community colleges in 1942; the funding at that time was based on a fixed dollar amount per full-time student. In 1973, the 63rd Texas Legislature adopted a formula system that was based on the costs of specific instructional fields multiplied by the number of contact hours generated by each instructional field. A contact hour is the amount of time an instructor is in a community college classroom with students. The **Contact Hour Formula** was utilized by the Texas Legislature for funding community colleges until 2013 when the 83rd Legislature added two additional components to community college funding: **Core Operations** and Performance-Based Funding based on **Student Success Points**. During the regular legislative session that ended in May 2023, the 88th Texas Legislature approved a historic change in State Funding of Community Colleges beginning with the Fiscal Year 2024. As mentioned above, prior state funding, or legacy funding, relied primarily on Contact Hours generated. A smaller amount of funding came from success points and core operations. The new methodology, known as **House Bill 8 (HB 8)** as represented on the graphic below, transitions from a system focused on student time in class to one responsive to how learners perform at our colleges.



A high-level overview of the new State Formula Funding model consists of 2 tiers and a transitional calculation to ensure no Community College receives less funding in FY24 than what was funded in FY23.

Base Tier Funding

One component of the funding model includes the base tier. This tier was designed to assist a subset of community colleges with relatively low taxable property value to meet operation needs. Per the THECB, those eligible community colleges will receive this funding if the costs of their operating needs (Instruction and Operations, or I&O) exceed the amount they can expect to access via \$0.05 of tax effort and average tuition and required fees (the local share amount).

$$\text{Formula Funding} = \text{Base Tier Funding} + \text{Performance Tier Funding} + \text{Transition Funding}$$



Base Tier Funding= greater of [(Instruction & Operations - Local Share), 0]

- Only those College districts that have a lower share of Tuition & Fee Revenue + M&O Tax Revenue than their Instruction & Operations receive the difference.
 - *these estimates are measures of a college district's potential to raise revenue from these sources regardless of revenues actually raised*

As shown below in the breakdown of the Basic Tier formula funding for Alamo Colleges, the Local Share (T&F + Tax revenues) is greater than the Instruction and Operations total, therefore Alamo Colleges District did not receive Base Tier Funding from the State:

FY 2024 Base Tier Breakdown - Alamo (FICE 003607)

Basic Allotment Funding	Contact Hour Funding	Instruction & Operations Total	Local Tax Estimate	Tuition/Fees Estimate	Local Share Total	FY 24 Base Tier Funding	FY 23 Base Tier Funding	Difference	Percent Change
\$ 53,081,932	\$ 55,067,378	\$ 108,149,310	\$ 90,684,095	\$ 81,980,466	\$ 172,664,561	\$ -	n/a	n/a	n/a

Performance Tier Funding

Per the Texas Higher Education Coordinating Board (THECB) the new Performance Tier funding is based on measurable, student-focused outcomes aligned with the goals of the state’s strategic plan for higher education, [Building a Talent Strong Texas](#), and state and regional workforce needs. Performance tier funding will be calculated based on:

- The number of **Credentials of Value** awarded. **Credentials of Value** is defined as credentials earned by a student who would be expected to provide a positive return on investment, meaning that cumulative wages must exceed students’ initial investments and be greater than that of an average Texas high school graduate within ten years of earning the credential while also taking student opportunity cost into consideration.
 - Bachelor degrees
 - Associate degrees
 - Certificates that include:
 - Advanced Technical Certification
 - Level 1 Certificates, and
 - Level 2 Certificates
 - Occupational Skills Awards (OSA)
 - Institutional Credentials Leading to Licensure or Certification (ICLC) (inclusive of students achieving licensing or certification without a credential)
- The number of credentials of value awarded in high-demand occupations; 1
- the number of students who earn at least 15 credit hours and transfer to (or are co-enrolled in) a four-year public university (note that this does not include Texas private universities or out-of-state public or private universities); and
- the number of high school students who earn at least 15 credit hours through academic and workforce dual credit programs.

Weights for students

- Economically disadvantaged students, defined as Pell recipients, receive an additional weight of 25%.
- Academically disadvantaged students, defined as students who are not Texas Success Initiative (TSI) ready in any subject area, receive an additional weight of 25%.
- Adult learners, defined as 25 years or older, receive an additional weight of 50%.

¹ See appendix for FY24 CC High-Demand Fields for Formula Funding



Formula Funding= Base Tier Funding + **Performance Tier Funding** + Transition Funding

Performance Tier Funding= sum of all [greater of (FY22 Weighted Outcome Completions or 3yr avg Weighted Outcome Completions) x (Outcome Funding rate)]

For the Alamo Community College District, the Performance Tier Funding is the primary State funding. The following steps provide a walkthrough for this funding.

Step 1: Weighted Outcome Completions= for a given year, Outcome Completion Count + sum of all [Weighted Completion Counts x Completion Weights]

- Outcomes are weighted by Outcome for the prior 3 years



Outcome Completion Counts by Outcome, Weight Category, Fiscal Year, and Institution					
Outcome	Weight Category	Weights	Fiscal Year 2022 Outcome Counts	Fiscal Year 2021 Points	Fiscal Year 2020 Points
15 SCH Dual Credit	Total	1.00	3,563.00	3,722.00	3,664.00
GAI Transfer with 15 SCH	Total	1.00	5,227.00	5,850.00	5,789.00
GAI Transfer with 15 SCH	Academic Disadvantage	0.25	2,384.00	2,555.00	2,524.00
GAI Transfer with 15 SCH	Economic Disadvantage	0.25	2,018.00	2,292.00	2,222.00
GAI Transfer with 15 SCH	Adult Learner	0.50	1,103.00	1,282.00	1,204.00
GAI Co-enrollment with 15 SCH	Total	1.00	17.00	10.00	12.00
GAI Co-enrollment with 15 SCH	Academic Disadvantage	0.25	7.00	3.00	3.00
GAI Co-enrollment with 15 SCH	Economic Disadvantage	0.25	5.00	5.00	7.00
GAI Co-enrollment with 15 SCH	Adult Learner	0.50	-	-	-
Licensure/ Certification (no credential)	Total	1.00	-	-	-
Licensure / Certification (no credential): High-Demand Field	Total	1.00	-	-	-
Institutional Credential leading to Licensure	Total	1.00	-	-	-
Institutional Credential leading to Licensure: High-Demand Field	Total	1.00	-	-	-
Occupational Skills Award	Total	1.00	66.00	61.00	39.00
Occupational Skills Award: High-Demand Field	Total	1.00	539.00	571.00	385.00
Certificate I or II	Total	1.00	864.00	833.00	913.00
Certificate I or II	Academic Disadvantage	0.25	434.00	456.00	491.00
Certificate I or II	Economic Disadvantage	0.25	496.00	473.00	499.00
Certificate I or II	Adult Learner	0.50	457.00	510.00	534.00
Certificate I or II: High-Demand Field	Total	1.00	1,105.00	1,007.00	1,017.00
Certificate I or II: High-Demand Field	Academic Disadvantage	0.25	528.00	470.00	488.00
Certificate I or II: High-Demand Field	Economic Disadvantage	0.25	576.00	477.00	497.00
Certificate I or II: High-Demand Field	Adult Learner	0.50	498.00	430.00	406.00
Advanced Technical Certificate	Total	1.00	-	2.00	5.00
Advanced Technical Certificate	Academic Disadvantage	0.25	-	-	1.00
Advanced Technical Certificate	Economic Disadvantage	0.25	-	-	2.00
Advanced Technical Certificate	Adult Learner	0.50	-	2.00	5.00
Advanced Technical Certificate: High-Demand Field	Total	1.00	16.00	9.00	3.00
Advanced Technical Certificate: High-Demand Field	Academic Disadvantage	0.25	2.00	3.00	2.00
Advanced Technical Certificate: High-Demand Field	Economic Disadvantage	0.25	11.00	4.00	2.00
Advanced Technical Certificate: High-Demand Field	Adult Learner	0.50	15.00	8.00	2.00
Associate Degree	Total	1.00	7,119.00	7,470.00	8,379.00
Associate Degree	Academic Disadvantage	0.25	3,335.00	3,461.00	3,558.00
Associate Degree	Economic Disadvantage	0.25	3,497.00	3,664.00	3,909.00
Associate Degree	Adult Learner	0.50	2,551.00	2,834.00	3,527.00
Associate Degree: High-Demand Field	Total	1.00	1,344.00	1,340.00	1,311.00
Associate Degree: High-Demand Field	Academic Disadvantage	0.25	632.00	596.00	593.00
Associate Degree: High-Demand Field	Economic Disadvantage	0.25	769.00	760.00	757.00
Associate Degree: High-Demand Field	Adult Learner	0.50	774.00	755.00	714.00
Bachelor's Degree	Total	1.00	-	-	-
Bachelor's Degree	Academic Disadvantage	0.25	-	-	-
Bachelor's Degree	Economic Disadvantage	0.25	-	-	-
Bachelor's Degree	Adult Learner	0.50	-	-	-
Bachelor's Degree: High-Demand Field	Total	1.00	20.00	-	-
Bachelor's Degree: High-Demand Field	Academic Disadvantage	0.25	1.00	-	-
Bachelor's Degree: High-Demand Field	Economic Disadvantage	0.25	6.00	-	-
Bachelor's Degree: High-Demand Field	Adult Learner	0.50	17.00	-	-



Step 2: Performance Tier Funding= sum of all [greater of (FY22 Weighted Outcome Completions or 3-year average Weighted Outcome Completions) x (Outcome Funding rate)]

Based on the table above, a 3-year average is calculated per each outcome; the rate per outcome is applied to the greater of FY22 OR the 3-year average. The total sum of all the weighted outcome completions is the amount of the Performance Tier Funding by the State.

Performance Outcome	RATES	Funding for Performance Tier	Weighted Outcome Completions (greater of most recent or three-year average)	Three-Year Average Weighted Outcome Completions	FY 2022 Weighted Outcome Completions	FY 2021 Weighted Outcome Completions	FY 2020 Weighted Outcome Completions
Annual Total		\$88,641,433					
15 SCH Dual Credit	\$ 1,700	\$ 6,204,433	3,649.67	3,649.67	3,563.00	3,722.00	3,664.00
GAJ Transfer with 15 SCH	\$ 3,500	\$ 25,852,458	7,386.42	7,386.42	6,879.00	7,702.75	7,577.50
GAJ Co-enrollment with 15 SCH	\$ 3,500	\$ 70,000	20.00	15.50	20.00	12.00	14.50
Licensure/ Certification (no credential)	\$ 1,000	\$ -	-	-	-	-	-
Licensure/ Certification (no credential): High-Demand Field	\$ 1,250	\$ -	-	-	-	-	-
Institutional Credential leading to Licensure	\$ 1,000	\$ -	-	-	-	-	-
Institutional Credential leading to Licensure: High-Demand Field	\$ 1,250	\$ -	-	-	-	-	-
Occupational Skills Award	\$ 750	\$ 49,500	66.00	55.33	66.00	61.00	39.00
Occupational Skills Award: High-Demand Field	\$ 1,000	\$ 539,000	539.00	498.33	539.00	571.00	385.00
Certificate I or II	\$ 1,750	\$ 2,375,771	1,357.58	1,357.58	1,325.00	1,320.25	1,427.50
Certificate I or II: High-Demand Field	\$ 3,500	\$ 5,705,000	1,630.00	1,518.33	1,630.00	1,458.75	1,466.25
Advanced Technical Certificate	\$ 1,750	\$ 6,563	3.75	3.75	-	3.00	8.25
Advanced Technical Certificate: High-Demand Field	\$ 3,500	\$ 93,625	26.75	15.50	26.75	14.75	5.00
Associate Degree	\$ 3,500	\$ 38,243,333	10,926.67	10,926.67	10,102.50	10,668.25	12,009.25
Associate Degree: High-Demand Field	\$ 4,500	\$ 9,365,625	2,081.25	2,047.75	2,081.25	2,056.50	2,005.50
Bachelor's Degree	\$ 3,500	\$ -	-	-	-	-	-
Bachelor's Degree: High-Demand Field	\$ 4,500	\$ 136,125	30.25	10.08	30.25	-	-

Transitional Funding

This 3rd funding calculation is to ensure that no Community College in Texas received less in their FY24 Formula Funding than they received for FY23.

Formula Funding= Base Tier Funding + Performance Tier Funding + **Transition Funding**

Transition Funding= greater of [(FY23 Contact Hour + Success Point + Core Operations + BAT + Supplemental funds) - FY24 formula funds, 0]

Financial Aid for Swift Transfer (FAST)

As a part of House Bill 8, a new funding allotment was created for community colleges to assist with dual credit/high school program costs. The new FAST program provides funding to community colleges so they can offer dual credit courses to educationally disadvantaged students attending public ISDs or charter schools at no cost to these students. The Alamo Colleges will be using this additional funding to provide dual credit/high school students with instructional materials on day one at no cost.

FAST Allotment = # of DC/HS program students eligible for free/reduced lunch program enrolled at ACD x \$55/SCH



FY24 Expense Summary

The total All Funds expense budget approved by the Board of Trustees for FY 2023-2024 is \$974 million, comprised of \$503.9 million in operating expense and \$443.1 million in restricted funds. The operating expense budget is developed using a Funding Allocation, explained in detail in the following pages. Expense budgets are categorized by functions – instruction, academic support, student services, institutional support and operation and maintenance. Detailed definitions by function are in the Appendix. The President of each of the five colleges maintains local control of their operating funds and distributes their respective allocated budget to: (a) funded employee positions, and (b) departmental operational expense accounts, based on the strategic initiatives and priorities at that location. These departmental operational expense accounts include training, materials and supplies, travel, contracted services, and furniture/fixture/equipment.

FY24 EXPENSE BUDGET By Functional Category										
Functional Category	SAC	SPC	PAC	NVC	NLC	Total Colleges	District	Facilities	General Institutional	Total Alamo Colleges District
Operating Funds	70,638,551	52,561,738	34,499,713	52,038,185	24,551,422	234,289,609	109,482,288	39,932,157	64,936,328	448,640,382
Non-Formula Funding	3,935,937	2,708,465	1,999,500	1,220,225	315,064	10,179,191	3,380,700	-	-	13,559,891
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000	-	-	-	5,300,000
Preventive Maintenance	-	-	-	-	-	-	-	19,500,000	-	19,500,000
Transfers	-	-	-	-	-	-	-	-	16,849,950	16,849,950
Total FY24 Budget	\$76,148,264	\$56,606,714	\$37,277,115	\$54,434,635	\$25,302,072	\$249,768,800	\$112,862,988	\$59,432,157	\$81,786,278	\$503,850,223

The driving force behind the FY24 operating budget is funding the strategic priorities of the Alamo Colleges District (ACD) for our students. ACD, the largest higher education institution in South Texas and the only community college system to win the Malcolm Baldrige National Quality Award, is working to fulfill Chancellor Dr. Mike Flores’ moon shot vision of ending poverty in San Antonio through education. To make this bold vision a reality, the District and its five colleges - St. Philip’s College, San Antonio College, Palo Alto College, Northwest Vista College and Northeast Lakeview College - are working to make access to a college education and successful completion of a degree or certificate accessible to all residents in its eight-county service area. ACD has implemented the following investment strategies based on several identified community needs to provide accessible college education and opportunities for achieving student success.

Core

- AlamoPROMISE Expansion
- AlamoBOOKS+ for High School students
- Record number of Full-Time Faculty
- Instructional Delivery, Student Services, Academic Support
- Student Success Fund
- College & District Operations Services
- Facilities, Utilities & Preventive Maintenance
- Fringe Benefits
- Strategic Reserve (funded by Investment Income)

Innovations & Enhancements

- Student Success
 - Adult Education and Literacy
 - Academic Success Investments
 - Advocacy and Economic Mobility Investments
- Talent
 - 6.5% market adjustment for Faculty and Staff
 - HWHD Stipend Market Adjustment
 - Staff Equity Pay Adjustments completion
 - Faculty Lab Loading Rate Increase



TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY

FUNCTIONAL CATEGORY	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL	%
FY24 APPROVED								
Instruction	\$ 44,501,898	\$ 34,160,613	\$ 20,215,755	\$ 28,970,668	\$ 11,002,533	\$ 2,346,931	\$ 141,198,398	28.02%
Academic Support	5,661,199	6,601,091	2,353,729	10,137,963	4,464,055	26,649,794	55,867,831	11.09%
Student Services	14,673,040	7,871,022	7,603,976	10,428,637	6,461,242	23,848,193	70,886,110	14.07%
Institutional Support	7,329,835	6,326,179	5,145,675	3,511,548	2,888,656	114,398,509	139,600,402	27.71%
Operations & Maint of Plant	162,703	31,063	226,425	88,653	-	63,539,794	64,048,638	12.71%
Public Service	2,026,081	107,867	155,000	120,941	-	42,928	2,452,817	0.49%
Scholarships	10,000	-	90,884	-	50,000	6,377,173	6,528,057	1.30%
Auxiliary	209,732	172,368	707,769	-	-	28,151	1,118,020	0.22%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	16,849,950	22,149,950	4.40%
TOTAL	\$ 76,148,264	\$ 56,606,714	\$ 37,277,115	\$ 54,434,635	\$ 25,302,072	\$254,081,423	\$ 503,850,223	100.00%

FY23 APPROVED								
Instruction	\$ 41,843,698	\$ 31,859,288	\$ 18,001,474	\$ 28,361,921	\$ 9,749,618	\$ 1,759,255	\$ 131,575,254	29.99%
Academic Support	5,384,833	6,518,834	2,067,037	6,659,296	3,695,710	17,424,678	41,750,388	9.52%
Student Services	13,327,798	7,829,099	7,020,784	9,409,559	5,207,187	15,043,716	57,838,143	13.18%
Institutional Support	5,609,298	4,210,128	4,692,922	3,117,143	1,987,734	99,738,592	119,355,817	27.21%
Operations & Maint of Plant	91,709	25,400	-	-	-	60,730,339	60,847,448	13.87%
Public Service	1,681,106	122,832	155,000	-	-	42,915	2,001,853	0.46%
Scholarships	5,000	-	90,884	-	50,000	1,121,793	1,267,677	0.29%
Auxiliary	212,031	144,410	1,499,058	-	-	81,015	1,936,514	0.44%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	16,845,182	22,145,182	5.05%
TOTAL	\$ 69,729,249	\$ 52,046,502	\$ 34,305,061	\$ 48,724,144	\$ 21,125,835	\$212,787,485	\$ 438,718,276	100.00%

VARIANCE								
Instruction	\$ 2,658,200	\$ 2,301,325	\$ 2,214,281	\$ 608,747	\$ 1,252,915	\$ 587,676	\$ 9,623,144	7.31%
Academic Support	276,366	82,257	286,692	3,478,667	768,345	9,225,116	14,117,443	33.81%
Student Services	1,345,242	41,923	583,192	1,019,078	1,254,055	8,804,477	13,047,967	22.56%
Institutional Support	1,720,537	2,116,051	452,753	394,405	900,922	14,659,917	20,244,585	16.96%
Operations & Maint of Plant	70,994	5,663	226,425	88,653	-	2,809,455	3,201,190	5.26%
Public Service	344,975	(14,965)	-	120,941	-	13	450,964	22.53%
Scholarships	5,000	-	-	-	-	5,255,380	5,260,380	414.96%
Auxiliary	(2,299)	27,958	(791,289)	-	-	(52,864)	(818,494)	-42.27%
Transfers	-	-	-	-	-	4,768	4,768	0.02%
TOTAL	\$ 6,419,015	\$ 4,560,212	\$ 2,972,054	\$ 5,710,491	\$ 4,176,237	\$ 41,293,938	\$ 65,131,947	14.85%

Note: Overall YoY increase is due 3 key factors: (1) Taxable Assessed Valuation growth, equating to \$24.5M, (2) State Appropriation - new outcomes-based formula funding, equating \$25.3M, (3) Smart Growth in SCH along with AlamoBOOKS+, equating to \$13.1M.



FY24 Funding Allocation

The Alamo Community College District is the legal entity for the family of the Alamo Colleges District, and has the authority to issue debt, make investments, accept state appropriations, acquire capital assets, assess and collect taxes or otherwise engage in activities as appropriate for the District. The five Colleges’ primary responsibility is to administer and provide educational services, in accordance with the policies and procedures of the Alamo Colleges District’s system. The College Presidents, administration and staff have the ability to manage their own budget(s), as approved by Alamo Community College District’s Board of Trustees, and make decisions regarding the funds provided to them in order to conduct these educational activities. All remaining activities not managed by the five Colleges are administered through Collaborative Agreements for Services, by which District Support Operations provide services in support of governance, stewardship, and leadership. These activities are more economically and efficiently conducted at the district level on behalf of all the Alamo Colleges.

With the historic increase of \$65.1M to the FY24 Revenue Budget, the Alamo Colleges District took this unprecedented opportunity to strengthen our core operations and to invest in our students, faculty, and staff through strategic enhancements and innovations.

Core Operations

Core operations encompass the fundamental purpose of the Alamo Colleges District of providing exceptional Instructional delivery, Student Services and Academic Support to our students. The leadership of the Alamo Colleges District recognizes that additional funding for Core operations is necessary to continue producing the high level of student outcomes, however funding is only possible to the extent of revenues. With the exceptional increase in revenues, leadership determined that over half of the \$65.1M increase is infused into the core operations.

The itemized list of the \$33.2M increase is shown below, several stem from the increase in student enrollment growth projected for FY2024, including AlamoBOOKS+ and AlamoPROMISE scholars. An additional 80 new full-time faculty will be brought on board to support the increase in courses and class sections required, as well as increases in funding to support housekeeping, grounds, maintenance, and utilities for several new buildings, funded through the 2017 CIP voter authorized bonds, opening in FY24.

Core Operations	<i>in Millions</i>
Support for increase in AlamoPROMISE scholars	\$4.30
Support for increased student enrollments AlamoBOOKS+	\$1.20
Add 80 new Full-time Faculty	\$1.00
Increase funding for the 5.3% SmartGrowth	\$18.20
Additional funding to support the 2017 CIP buildings coming online in FY24 (housekeeping, grounds, utilities, insurance)	\$4.00
Fringe Benefits rate increase per State (from 8% to 8.25%)	\$2.66
Increase to the Texas Public Education Grant	\$0.87
Increase to the Strategic Reserve (funded by Investment Income)	\$1.00
Increase in Core Operations	\$33.23

Enhancements and Innovations

To ensure our students continue to be successful, \$31.9M is invested in Enhancements and Innovations. These investments target Student Success through Advocacy and Economic Mobility, Adult Learners, Academic Success, and our Faculty and Staff through Talent Strategies.



Student Success

The initiatives brought before the Board of Trustees were determined through the AlamoENGAGE Budget Stakeholder Input Process. The process promoted understanding and engagement in the budget process, ideated and prioritized sustainable initiatives for funding. Each initiative focused on the new categories in the outcomes based formula in HB8:



Prior to the input process there were several steps to introduce this process, including an #Alamo TOGETHER Summit, an employee survey, and student feedback. Over ninety stakeholders which included Faculty, Staff, and Students, from all five Colleges and District Operations, were invited to participate in the Budget Exercise for Strategic Investment. There were 25 ideas submitted, 15 of which were prioritized by peers, and further categorized and prioritized for Leadership, culminating in nine initiative, eight student success initiatives and the talent strategies. Each of the student success initiatives align to at least two, if not all three, of the new budget formula weighted categories based on outcomes.

Initiative	FY24 Proposed Investment \$M	Economically Disadvantaged	Academically Disadvantaged	Adult Learners (25 and older)
TSI Boot Camp & Co-Requisite Support for High Challenge Courses	\$4.0	✓	✓	
AlamoBOOKS+ for High School Programs	\$2.8	✓	✓	
Adult Education & Literacy	\$2.0	✓	✓	✓
Advocacy	\$1.4	✓	✓	✓
PROMISE expansion to private, charter & home schools	\$1.0	✓	✓	
Career Services & Completion Outcomes	\$1.0	✓	✓	✓
Re-engagement Teams	\$0.5	✓	✓	✓
Online Success Coaches	\$0.5	✓	✓	✓
TOTAL STUDENT SUCCESS	\$13.2			

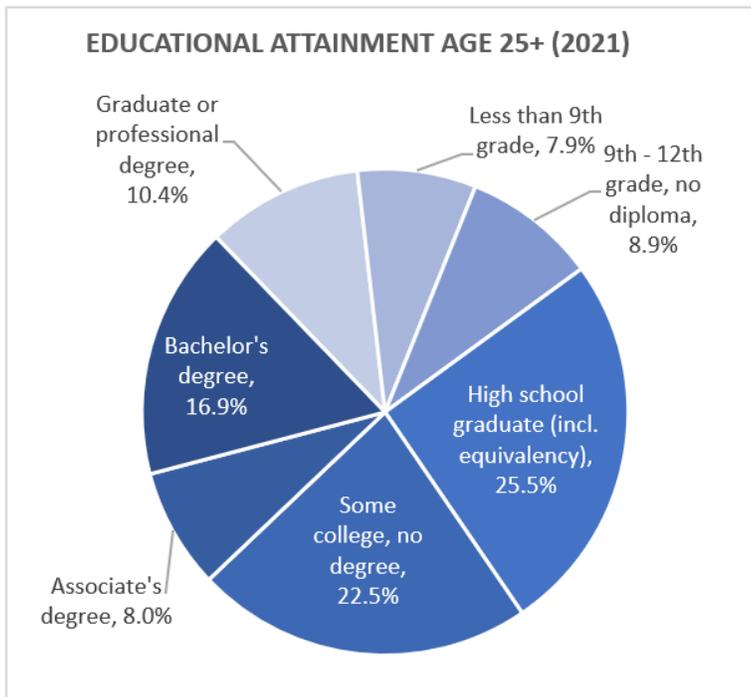


In addition to the Core Operations funding increases listed to support ongoing investments for AlamoBOOKS+ and AlamoPROMISE, they are also being enhanced through expansion: AlamoBOOKS+ expands to K-12 school district partners providing instructional materials on day one to the dual credit and high school students at no cost. This is supported by the FAST funding discussed in the State Appropriations section.

AlamoPROMISE expands with an additional 50 plus graduating high schools in Bexar County, including private, charter, and home-schooled students. All graduating high school seniors in Bexar County are now offered free college tuition to any one of the 5 Alamo Colleges. The overall investment in AlamoPROMISE for FY24 is \$6M.

The TSI Boot Camp prepares students that have not met college readiness standards. These boot camps, refreshers and other short-term/just-in-time programs address immediate academic needs to help students meet their college entrance requirements, save students time and money bypassing need for remediation, and accelerate students' progression on degree pathways. In conjunction with the TSI Boot Camp, a pilot program for Co-Requisite Support for High Challenge Courses will increase the availability and access to tutoring services by expanding embedded tutoring. The pilot program will begin with 2 Full-time Math tutors per College. The impact of these embedded tutors will increase success in Co-requisite high challenge Math courses, increase the number of students completing the first college-level Math course within the first year, and accelerate students' progression on degree pathways.

Adult Education and Literacy scales high school equivalency offerings across the District (16.8% of San Antonio residents aged 25+ without a high school diploma), providing educational and career planning, academic skills development, and wrap-around support services. The chart represents educational attainment for the City of San Antonio. With housing, utilities, food and mental health as the top 4 student advocacy priorities, the enhanced



Advocacy programs will provide 24x7 counseling services available for all students, enhancing support for mental health challenges and case management, leading to higher persistence and completion outcomes; continue partnership with San Antonio Food Bank. The impact of the Advocacy Center enhancement includes improving student to mental health counselor ratio, enhanced persistence and completion outcomes for students struggling with mental health challenges, increased capacity for robust wrap-around services, and strengthening the outreach for Supplemental Nutrition Assistance Program (SNAP) and Affordable Connectivity Program (ACP) for student parents.

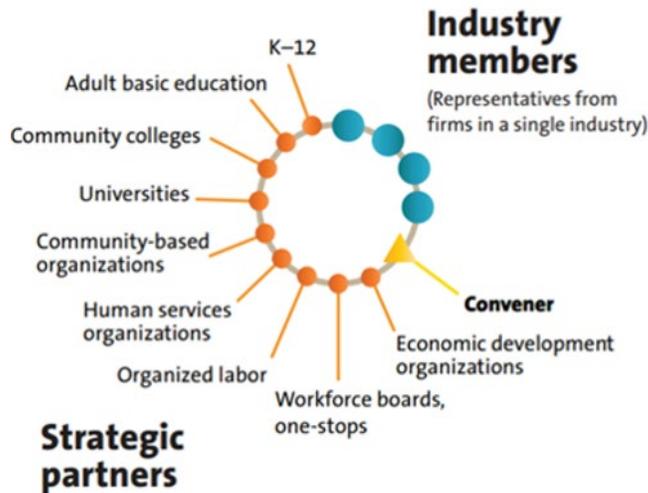
Career Services & Completion Outcomes will implement an Industry Account Executive Model, connecting and interacting with industry, enhancing career resources,

including the expansion of experiential learning opportunities by institute to all learners before they graduate. Alamo Colleges new employer focused team will ensure alignment of efforts with Workforce Solutions Alamo's Local Plan and the U.S. Chamber of Commerce Foundation's Talent Pipeline Management model utilized by industry partners.



Sector Partnership

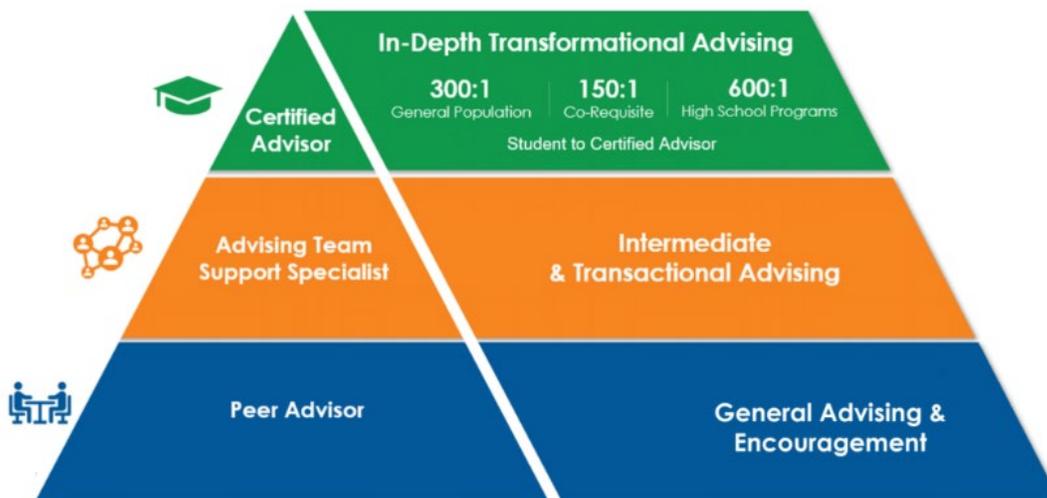
The partnership addresses common needs of employers and generates coordinated solutions that benefit workers.



Re-engagement Teams will work to re-connect students who do not persist from one semester to the next. These teams will reach out and determine how Alamo Colleges can assist in removing barriers preventing the student from achieving their degree.

Online Success Coaches will work with students who are 100% online. The coaches educate the student on behaviors to increase success, implement academic advising strategies (syllabus, Individual Education Plans), and help the student to navigate barriers.

AlamoADVISE Advisors continue to augment the student success at the Alamo Colleges. In order to ensure the number of advisors needed for the various types of students, general population, co-requisite, and high school, an advising model is used to calculate a ratio of advisor to unduplicated, home college (non-swirling) headcounts. For FY24, the ratios of student to advisor for non-Dual Credit students are 300:1, co-Requisite students are 150:1, and to Dual Credit students are 600:1. In addition, student peer advisors are available to FTIC and continuing students for general advising and encouragement at a ratio of 240:1.





Talent Strategies

To successfully launch and manage these Enhancements and Innovations, the need to maintain and retain qualified employees is crucial. One of the Board Charges to the Chancellor is to lead an organizational push to build an employee compensation program that is competitive among nationally recognized, high-performing community colleges. The compensation adjustments directly support the recruiting and retention of talent and, ultimately, support our mission of student success. Alamo Colleges continued commitment to faculty and staff compensation is evident in the FY24 talent strategies:

FY24 Talent Strategies	Employees Impacted
Flat Market Adjustment 6.5% (all employees)	5,567
High Wage/High Demand Faculty Stipend Adjustments	263
Complete Staff Equity Pay Adjustments (College Svcs, Academic Support, all other remaining Job Families)	841
Faculty Lab Loading Rate Increases to 0.8	variable
Update Living Wage (incl. in Market Adj)	0
\$2,000 Minimum Mkt. Inc. (or \$0.96/hr)	<500

The 6.5% market rate adjustment will affect every Alamo Colleges employee, including full-time, part-time, revenue funded and grant funded employee. In order to keep pace with the market, the Board of Trustees approved the increase in the high-wage/high-demand stipends for faculty. The Staff Equity pay project was a collaboration with Staff Senate who helped develop the approach of pay increase for staff that were fair and equitable and aligned to current economic trends. FY24 is the 3rd and final year of this project implementation supporting College Services, Academic Support and all other remaining job families. The Executive Faculty Senate in collaboration with TOSI (Talent, Organization and Strategic Innovation) continues their effort to achieve the goal of 1:1 lab loading, FY24 increases that effort from 0.75 to .8. Alamo Colleges ensures all employees and student workers receive an increase in gross pay of at least \$0.96/hour (part-time), or \$2,000/year (full-time).

Overall monetary investment into talent strategies for FY24 amounted to \$18.6 million, as shown in the table below:

Talent Strategies	<i>in Millions</i>
Market Rate Adjustment 6.5% (Faculty & Staff)	\$15.66
HW/HD Stipend Market Adjustment 6.5%	\$0.46
Complete Equity Pay Adjustments to remaining Job Families	\$1.24
Faculty Lab Loading Rate Increase to 0.8	\$1.20
\$2,000 Minimum Market Increase	\$0.05
Total (Including Benefits)	\$18.61

Equity Pay Adjustments for IT, SS, Facilities, DPS in prior years



District Operations

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

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

The Colleges and District Operations have a Collaborative Agreement to provide the direct & indirect services of Student Financial Aid, Finance and Fiscal Services, such as Accounts Payable, Payroll, General Accounting and Financial Reporting, Human Resources, Information Technology, and Academic Services. District Operations Indirect Support functions are funded and administered at District Operations, they are performed in various locations and support the entire Alamo Colleges District and have their funds allocated based on the percentage of College to Total District Support excluding Preventive Maintenance. Below are the Indirect Support categories:

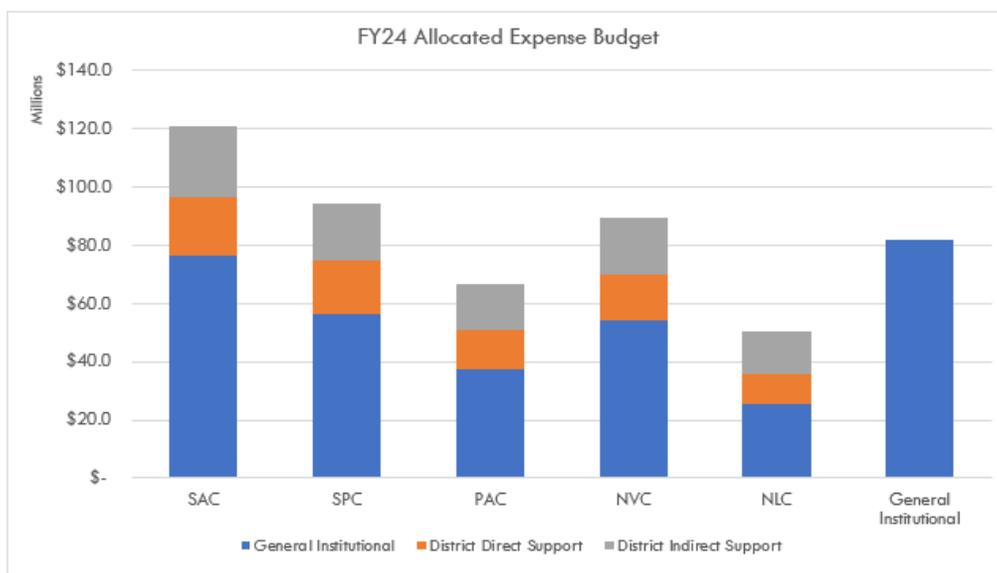
District Operations	District Indirect Support Function
Chancellor's Office	AlamoPROMISE
Vice Chancellors' Offices	District Support Administration
Student Success	Student Leadership Institutes, College Connections
Academic Success	Curriculum alignment
Information Technology, Planning, and Performance	IT, State Reporting, Strategic Planning & Institutional Research
District Operations Other	Legal, Ethics, Policy, Internal Audit, Legislative, Foundation, Arts, Culture and Community Impact,
Human Resources	HR, Faculty Development, Organizational Development
Communications	Public Relations, Advertisement, Media
Facilities	Construction, Non-DPS Vehicle Replacement
Finance & Fiscal Services	District Business Office, General Accounting, Accounts Payable, Treasury, Grants, Inventory, Purchasing, Payroll
Financial Planning & Auxiliary Services	Budget Office, Call Center, Auxiliary Services
Economic & Workforce Development	Regional Centers, Workforce Development, I-Best, International Programs
Continuing Education	Workforce Training Network, Corporate College



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

FY24 FULLY ALLOCATED BUDGET									
FULLY ALLOCATED VIEW	SAC	SPC	PAC	NVC	NLC	Total Colleges	General Institutional	Total ACD	% of Total
College Funding Allocation									
Instruction	41,461,735	31,969,113	18,814,716	28,506,120	10,994,033	131,745,717		131,745,717	
Academic Support	5,658,699	6,584,191	2,352,729	10,093,130	4,429,055	29,117,804		29,117,804	
Student Services	13,779,766	7,370,957	7,006,515	9,718,293	6,189,678	44,065,209		44,065,209	
Institutional Support	7,329,835	6,326,179	5,145,675	3,511,048	2,888,656	25,201,393		25,201,393	
Operation and Maintenance of Plant	162,703	31,063	226,425	88,653	-	508,844		508,844	
Scholarships / Exemptions	2,245,813	280,235	953,653	120,941	50,000	3,650,642		3,650,642	
Total Educational and General Expense	70,638,551	52,561,738	34,499,713	52,038,185	24,551,422	234,289,609		234,289,609	
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000		5,300,000	
Non-Formula	3,935,937	2,708,465	1,999,500	1,220,225	315,064	10,179,191		10,179,191	
Total Other Expense	5,509,713	4,044,976	2,777,402	2,396,450	750,650	15,479,191		15,479,191	
Total College Funding Allocation	76,148,264	56,606,714	37,277,115	54,434,635	25,302,072	249,768,800		249,768,800	49.6%
District Direct Support									
Building Maintenance	4,266,690	3,145,934	1,220,955	2,053,961	797,402	11,484,941		11,484,941	
Utilities	3,631,439	2,677,548	1,039,171	1,748,154	678,680	9,774,992		9,774,992	
Preventive Maintenance	3,432,867	5,378,332	5,249,993	3,031,892	2,406,916	19,500,000		19,500,000	
Housekeeping	1,772,970	1,496,852	2,339,739	1,990,958	3,705,798	11,306,318		11,306,318	
Groundskeeping	1,101,940	812,487	315,331	530,468	205,942	2,966,168		2,966,168	
Bursar	339,756	242,636	204,065	331,410	138,777	1,256,644		1,256,644	
Student Financial Aid (SFA)	1,450,738	1,036,041	871,347	1,415,101	592,569	5,365,796		5,365,796	
Student Contact Center	480,577	343,203	288,646	468,772	196,297	1,777,495		1,777,495	
Public Safety	2,500,251	1,785,548	1,501,710	2,438,833	1,021,254	9,247,596		9,247,596	
Center for Student Information (CSI)	720,839	514,786	432,953	703,132	294,434	2,666,145		2,666,145	
Interpreter and Immunization	268,545	191,781	161,295	261,949	109,690	993,260		993,260	
Emergency Risk Management	383,054	273,557	230,071	373,644	156,462	1,416,789		1,416,789	
Total District Direct Support	20,349,667	17,898,704	13,855,277	15,348,275	10,304,222	77,756,144		77,756,144	15.4%
District Indirect Support	24,576,835	19,843,540	15,628,465	19,623,921	14,866,240	94,539,001		94,539,001	18.8%
General Institutional							81,786,278	81,786,278	16.2%
Total FY24 Budget - Fully Allocated	121,074,766	94,348,958	66,760,857	89,406,831	50,472,534	422,063,945	81,786,278	503,850,223	

For additional information on preventive maintenance see the Facilities Maintenance and Long-Range Planning section.





College and District Support Non-Formula

Non-Formula Revenue

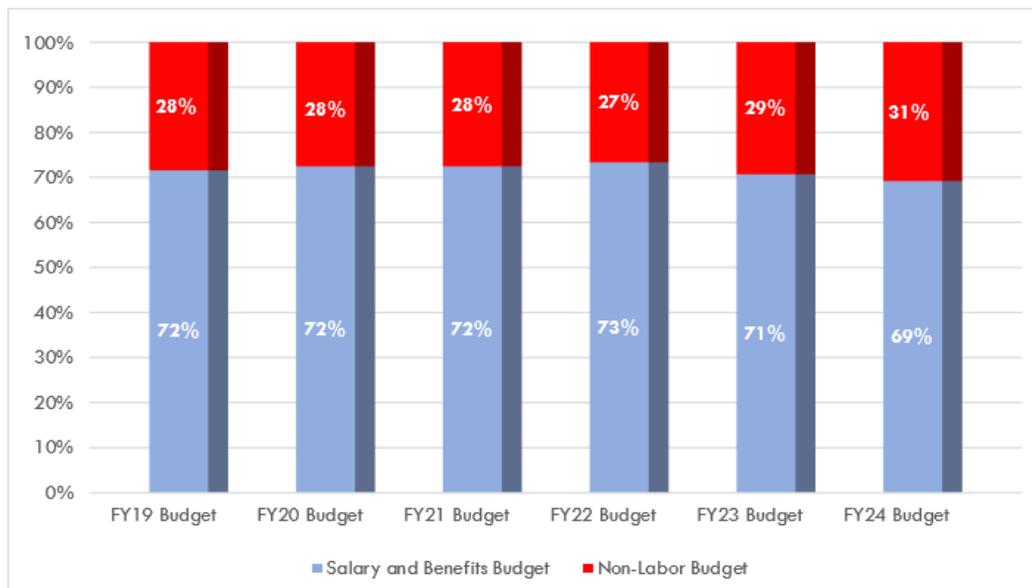
Non-formula revenues are revenues generated by activities, fees and non-credit instruction that are outside the formula-funding stream (tuition and fees, state appropriations and ad valorem taxes). These revenues can be summarized by function as listed below:

- Instruction – special program tuition (high wage/high demand stipends, high-cost program fees to fund cost of specialized equipment or materials needed for a specific program), seminar and workshop revenue
- Public Service – gym rentals, facility, and property rentals
- Academic Support – library fines, facility rentals
- Student Services – student activity fees, event booth rentals
- Auxiliary – childcare, natatorium swim rental and vendor fees, student support fees
- Continuing Education – non-reimbursable tuition and contract training

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

Salaries, Wages and Benefits

The most significant account expense in the operating budget is labor. Salaries, wages and benefits comprise about 70% of the total operating expense budget, excluding transfers. This percentage has remained relatively stable over the last several fiscal years. The FY2024 Budget includes market adjustments for all employees, increases in High Wage/High Demand faculty stipends, and Phase III of a Staff Equity pay project that will finish the effort to align all full-time and part-time staff pay across the district.





Alamo Colleges District Staffing

As has been the practice in prior years, the staffing summary in the Annual Budget compares only full-time employees (FTE) as of September 1st of a particular year. For example, the FY24 FTE count is a snapshot of all full-time positions as of September 1, 2023. The FTE snapshot includes positions that are currently filled by an Alamo Colleges District employee and also vacant positions. The snapshot does not include part-time employees, adjunct faculty, grant-funded employees (both full-time or part-time), or revenue-funded employees (e.g., Continuing Education employees).

A substantial portion of the budgeted resources is to fund the District's staffing costs, referred to as Alamo Talent. The next several pages provide a detailed look at the full-time positions at all locations by functional category and position type.

The first table below gives an overall summary of the full-time positions: 2,987.50 for FY24, with \$183.4M in salary dollars.

Total Alamo Colleges District	Account Code	FY22 FTE	FY22 Salary	FY23 FTE	FY23 Salary	FY24 FTE	FY24 Salary
Faculty	61001	867.00	53,488,187	868.60	55,521,272	947.00	58,235,061
Non-Instructional Faculty	61003	21.50	1,422,308	15.50	1,143,790	13.00	869,970
Administrator	61011	87.00	12,095,471	91.00	12,792,574	95.00	13,421,448
Professional	61012	1,046.50	64,773,632	1,075.50	69,467,181	1,156.50	78,025,908
Classified	61021	746.08	27,870,676	759.00	28,607,818	776.00	32,851,701
Total		2,768.08	\$ 159,650,274	2,809.60	\$ 167,532,635	2,987.50	\$ 183,404,088

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

FY24 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year Staffing Summary - Full Time Positions by Functional Category

	FY22		FY23		FY24	
	FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College						
Instruction	345.00	19,703,639.00	340.60	20,535,039.20	365.00	20,437,453.00
Public Service	16.00	724,617.00	17.72	878,233.00	18.00	962,063.00
Academic Support	46.50	2,047,750.00	51.50	2,447,102.00	52.00	2,568,999.00
Student Services	153.08	7,307,571.00	159.00	8,027,462.00	164.00	8,649,024.00
Institutional Support	69.00	3,813,214.00	71.28	3,936,268.00	75.00	4,320,212.00
Total	629.58	\$ 33,596,791.00	640.10	\$ 35,824,104.20	674.00	\$ 36,937,751.00
St. Philip's College						
Instruction	259.00	14,697,565.00	261.00	15,090,917.00	296.00	16,514,310.00
Academic Support	69.00	3,980,691.00	67.00	4,046,427.00	66.00	3,994,889.00
Student Services	85.00	4,616,472.00	84.00	4,883,760.00	84.00	4,803,563.00
Institutional Support	27.00	1,675,158.00	28.00	1,828,866.00	27.00	1,847,656.00
Auxiliary Enterprises	2.00	69,703.00	2.00	73,988.00	2.00	77,982.00
Total	442.00	\$ 25,039,589.00	442.00	\$ 25,923,958.00	475.00	\$ 27,238,400.00
Palo Alto College						
Instruction	152.00	9,041,115.00	152.00	9,367,620.00	172.00	10,284,263.00
Academic Support	20.00	1,162,270.00	17.00	976,034.00	19.00	1,059,172.00
Student Services	77.50	4,047,873.50	75.50	4,239,177.50	78.50	4,259,493.00
Institutional Support	40.00	2,344,649.00	40.00	2,562,033.00	43.00	2,895,422.00
Total	289.50	\$ 16,595,907.50	284.50	\$ 17,144,864.50	312.50	\$ 18,498,350.00
Northwest Vista College						
Instruction	192.00	11,998,573.00	193.00	12,355,142.00	198.00	12,951,416.00
Public Service	-	-	-	-	1.00	85,249.00
Academic Support	69.00	3,473,767.00	69.00	3,727,871.00	76.00	4,003,750.00
Student Services	106.00	5,214,201.00	107.00	5,775,957.00	129.00	6,303,359.00
Institutional Support	24.00	1,669,560.00	24.00	1,730,181.00	26.00	1,869,393.00
Operations of Plant Maintenance	-	-	-	-	1.00	66,572.00
Total	391.00	\$ 22,356,101.00	393.00	\$ 23,589,151.00	431.00	\$ 25,279,739.00
Northeast Lakeview College						
Instruction	90.00	5,421,124.00	90.00	5,529,945.00	90.00	5,823,504.00
Academic Support	35.00	2,084,212.00	35.00	2,055,703.00	35.00	2,232,871.00
Student Services	59.00	3,000,347.00	61.00	3,284,803.00	67.00	3,951,001.00
Institutional Support	15.00	1,167,257.00	15.00	1,155,359.00	21.00	1,531,902.00
Total	199.00	\$ 11,672,940.00	201.00	\$ 12,025,810.00	213.00	\$ 13,539,278.00
District Operations						
Academic Support	22.00	1,142,829.00	23.00	1,282,843.00	25.00	1,647,669.00
Student Services	120.00	6,668,811.00	128.00	7,299,671.00	148.00	9,217,678.00
Institutional Support	536.64	35,958,376.76	545.64	36,823,161.44	551.64	41,584,202.44
Operations of Plant Maintenance	138.00	6,602,032.00	152.00	7,606,344.00	157.00	9,438,399.00
Auxiliary Enterprises	0.36	16,896.24	0.36	12,727.56	0.36	22,621.56
Total	817.00	\$ 50,388,945.00	849.00	\$ 53,024,747.00	882.00	\$ 61,910,570.00
Total Alamo College District						
Instruction	1,038.00	60,862,016.00	1,036.60	62,878,663.20	1,121.00	66,010,946.00
Public Service	16.00	724,617.00	17.72	878,233.00	19.00	1,047,312.00
Academic Support	261.50	13,891,519.00	262.50	14,535,980.00	273.00	15,507,350.00
Student Services	600.58	30,855,275.50	614.50	33,510,830.50	670.50	37,184,118.00
Institutional Support	711.64	46,628,214.76	723.92	48,035,868.44	743.64	54,048,787.44
Operations of Plant Maintenance	138.00	6,602,032.00	152.00	7,606,344.00	158.00	9,504,971.00
Auxiliary Enterprises	2.36	86,599.24	2.36	86,715.56	2.36	100,603.56
Total	2,768.08	\$ 159,650,273.50	2,809.60	\$ 167,532,634.70	2,987.50	\$ 183,404,088.00

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

FY24 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year College Staffing Summary - Full Time Positions

		FY22		FY23		FY24	
		FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College							
Faculty	61001	276.00	16,848,088.00	274.60	17,723,807.20	301.00	17,592,447.00
Non-Instructional Faculty	61003	8.50	555,419.00	3.50	359,514.00	3.00	208,547.00
Administrators	61011	14.00	1,662,521.00	17.00	1,568,183.00	17.00	1,907,911.00
Professionals	61012	188.00	9,830,861.00	197.00	11,190,107.00	209.00	12,190,722.00
Classified	61021	143.08	4,699,902.00	148.00	4,982,493.00	144.00	5,038,124.00
Total		629.58	\$ 33,596,791.00	640.10	\$ 35,824,104.20	674.00	\$ 36,937,751.00
St. Philip's College							
Faculty	61001	206.00	12,384,664.00	209.00	12,814,748.00	241.00	14,020,152.00
Non-Instructional Faculty	61003	3.00	205,171.00	2.00	137,890.00	2.00	144,834.00
Administrators	61011	17.00	1,802,325.00	15.00	1,788,247.00	15.00	1,490,620.00
Professionals	61012	130.00	7,490,793.00	131.00	7,903,837.00	128.00	8,104,978.00
Classified	61021	86.00	3,156,636.00	85.00	3,279,236.00	89.00	3,477,816.00
Total		442.00	\$ 25,039,589.00	442.00	\$ 25,923,958.00	475.00	\$ 27,238,400.00
Palo Alto College							
Faculty	61001	122.00	7,652,767.00	122.00	7,891,901.00	137.00	8,639,270.00
Non-Instructional Faculty	61003	2.00	116,324.00	2.00	119,814.00	1.00	61,055.00
Administrators	61011	9.00	1,165,846.00	10.00	1,147,754.00	11.00	1,073,315.00
Professionals	61012	102.50	5,797,627.50	99.50	6,060,303.50	108.50	6,689,218.00
Classified	61021	54.00	1,863,343.00	51.00	1,925,092.00	55.00	2,035,492.00
Total		289.50	\$ 16,595,907.50	284.50	\$ 17,144,864.50	312.50	\$ 18,498,350.00
Northwest Vista College							
Faculty	61001	184.00	11,609,989.00	184.00	11,951,852.00	189.00	12,613,736.00
Non-Instructional Faculty	61003	2.00	137,463.00	2.00	144,349.00	1.00	71,759.00
Administrators	61011	9.00	1,170,575.00	9.00	1,205,696.00	10.00	1,259,950.00
Professionals	61012	133.00	7,293,197.00	134.00	7,961,007.00	158.00	8,754,013.00
Classified	61021	63.00	2,144,877.00	64.00	2,326,247.00	73.00	2,580,281.00
Total		391.00	\$ 22,356,101.00	393.00	\$ 23,589,151.00	431.00	\$ 25,279,739.00
Northeast Lakeview College							
Faculty	61001	79.00	4,992,679.00	79.00	5,138,964.00	79.00	5,369,456.00
Administrators	61011	8.00	1,062,766.00	8.00	1,094,653.00	10.00	1,332,896.00
Professionals	61012	73.00	4,266,641.00	79.00	4,587,670.00	88.00	5,495,543.00
Classified	61021	39.00	1,350,854.00	35.00	1,204,523.00	36.00	1,341,383.00
Total		199.00	\$ 11,672,940.00	201.00	\$ 12,025,810.00	213.00	\$ 13,539,278.00
Total Colleges							
Faculty	61001	867.00	53,488,187.00	868.60	55,521,272.20	947.00	58,235,061.00
Non-Instructional Faculty	61003	15.50	1,014,377.00	9.50	761,567.00	7.00	486,195.00
Administrators	61011	57.00	6,864,033.00	59.00	6,804,533.00	63.00	7,064,692.00
Professionals	61012	626.50	34,679,119.50	640.50	37,702,924.50	691.50	41,234,474.00
Classified	61021	385.08	13,215,612.00	383.00	13,717,591.00	397.00	14,473,096.00
Total		1,951.08	\$ 109,261,328.50	1,960.60	\$ 114,507,887.70	2,105.50	\$ 121,493,518.00

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

FY24 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year District Staffing Summary - Full Time Positions

		FY22		FY23		FY24	
		FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
VC for Academic Success							
Non-Instructional Faculty	61003	1.00	81,465.00	1.00	83,851.00	1.00	74,105.00
Administrator	61011	4.00	592,434.00	4.00	791,436.00	4.00	827,050.00
Professional	61012	32.00	1,946,594.00	34.00	2,209,205.00	36.00	2,798,424.00
Classified	61021	4.00	151,198.00	5.00	178,420.00	5.00	202,306.00
Total		41.00	\$ 2,771,691.00	44.00	\$ 3,262,912.00	46.00	\$ 3,901,885.00
VC for Finance and Administration							
Administrator	61011	7.00	1,154,244.00	8.00	1,399,494.00	8.00	1,462,471.00
Professional	61012	140.00	9,506,800.00	144.00	9,342,959.00	163.00	10,774,403.00
Classified	61021	271.00	11,129,116.00	287.00	11,438,475.00	292.00	14,644,124.00
Total		418.00	\$ 21,790,160.00	439.00	\$ 22,180,928.00	463.00	\$ 26,880,998.00
VC for Planning Performance and Info Systems							
Administrator	61011	3.00	530,053.00	3.00	545,955.00	3.00	584,438.00
Professional	61012	86.00	7,419,008.00	88.00	7,743,379.00	86.00	8,965,282.00
Classified	61021	22.00	923,407.00	19.00	831,029.00	18.00	743,001.00
Total		111.00	\$ 8,872,468.00	110.00	\$ 9,120,363.00	107.00	\$ 10,292,721.00
VC for Economic and Workforce Development							
Administrator	61011	3.00	496,284.00	3.00	445,839.00	3.00	551,242.00
Professional	61012	32.00	1,960,132.00	33.00	2,189,539.00	36.00	2,401,653.00
Classified	61021	12.00	435,003.00	14.00	497,801.00	16.00	659,770.00
Total		47.00	2,891,419.00	50.00	3,133,179.00	55.00	3,612,665.00
VC for Student Success							
Administrator	61011	4.00	739,498.00	4.00	779,341.00	4.00	814,410.00
Professional	61012	36.00	2,233,444.00	39.00	2,746,182.00	41.00	3,412,825.00
Classified	61021	26.00	1,021,112.00	26.00	1,000,780.00	26.00	1,204,163.00
Total		66.00	\$ 3,994,054.00	69.00	\$ 4,526,303.00	71.00	\$ 5,431,398.00
District Operations Other							
Non-Instructional Faculty	61003	5.00	326,466.00	5.00	298,372.00	5.00	309,670.00
Administrator	61011	9.00	1,718,925.00	10.00	2,025,976.00	10.00	2,117,145.00
Professional	61012	94.00	7,028,534.00	97.00	7,532,992.00	103.00	8,438,847.00
Classified	61021	26.00	995,228.00	25.00	943,722.00	22.00	925,241.00
Total		134.00	\$ 10,069,153.00	137.00	\$ 10,801,062.00	140.00	\$ 11,790,903.00
Total District Operations							
Non-Instructional Faculty	61003	6.00	407,931.00	6.00	382,223.00	6.00	383,775.00
Administrator	61011	30.00	5,231,438.00	32.00	5,988,041.00	32.00	6,356,756.00
Professional	61012	420.00	30,094,512.00	435.00	31,764,256.00	465.00	36,791,434.00
Classified	61021	361.00	14,655,064.00	376.00	14,890,227.00	379.00	18,378,605.00
Total		817.00	\$ 50,388,945.00	849.00	\$ 53,024,747.00	882.00	\$ 61,910,570.00

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

FY24 FTE salary budgets do not include approved Compensation and Talent adjustments.



FY24 Budget Summary by Functional Category

CAMPUS	FTE Salary	Vacancy Credit	Other Salary	Benefits	Other Expenses	Total Budget	%
San Antonio College							
Instruction	20,437,453	-	13,976,749	7,903,428	2,184,268	44,501,898	58.4%
Public Service	962,063	-	216,547	330,565	516,906	2,026,081	2.7%
Academic Support	2,568,999	-	603,975	887,483	1,600,742	5,661,199	7.4%
Student Services	8,649,024	-	1,612,029	3,028,225	1,383,762	14,673,040	19.3%
Institutional Support	4,320,212	(1,528,831)	559,402	982,151	2,996,901	7,329,835	9.6%
Operations and Maintenance of Plant	-	-	131,140	8,563	23,000	162,703	0.2%
Institutional Scholarships	-	-	-	-	10,000	10,000	0.0%
Auxiliary Enterprises	-	-	-	-	209,732	209,732	0.3%
Transfers	-	-	-	-	1,573,776	1,573,776	2.1%
Total	\$ 36,937,751	\$(1,528,831)	\$17,099,842	\$13,140,415	\$ 10,499,087	\$ 76,148,264	100.0%
St. Philip's College							
Instruction	16,514,310	-	9,145,314	6,262,763	2,238,226	34,160,613	60.3%
Public Service	-	-	77,086	6,281	24,500	107,867	0.2%
Academic Support	3,994,889	-	706,684	1,357,506	542,012	6,601,091	11.7%
Student Services	4,803,563	-	972,219	1,647,394	447,846	7,871,022	13.9%
Institutional Support	1,847,656	-	218,318	620,147	3,640,058	6,326,179	11.2%
Operations and Maintenance of Plant	-	-	2,000	663	28,400	31,063	0.1%
Auxiliary Enterprises	77,982	-	22,475	27,218	44,693	172,368	0.3%
Transfers	-	-	-	-	1,336,511	1,336,511	2.4%
Total	\$ 27,238,400	\$ -	\$11,144,096	\$ 9,921,972	\$ 8,302,246	\$ 56,606,714	100.0%
Palo Alto College							
Instruction	10,284,263	(790,000)	5,443,104	3,629,068	1,649,320	20,215,755	54.2%
Public Service	-	-	-	-	155,000	155,000	0.4%
Academic Support	1,059,172	-	566,716	389,634	338,207	2,353,729	6.3%
Student Services	4,259,493	-	1,011,918	1,534,390	798,175	7,603,976	20.4%
Institutional Support	2,895,422	(120,000)	510,828	977,300	882,125	5,145,675	13.8%
Institutional Scholarships	-	-	-	-	90,884	90,884	0.2%
Operations and Maintenance of Plant	-	-	116,390	10,035	100,000	226,425	0.6%
Auxiliary Enterprises	-	-	288,857	73,365	345,547	707,769	1.9%
Transfers	-	-	-	-	777,902	777,902	2.1%
Total	\$ 18,498,350	\$(910,000)	\$ 7,937,813	\$ 6,613,792	\$ 5,137,160	\$ 37,277,115	100.0%
Northwest Vista College							
Instruction	12,951,416	-	10,239,553	5,180,714	598,985	28,970,668	53.2%
Public Service	85,249	-	7,416	28,276	-	120,941	0.2%
Academic Support	4,003,750	(600,000)	1,564,597	1,333,011	3,836,605	10,137,963	18.6%
Student Services	6,303,359	-	1,429,745	2,192,582	502,951	10,428,637	19.2%
Institutional Support	1,869,393	-	175,360	626,585	840,210	3,511,548	6.5%
Operations and Maintenance of Plant	66,572	-	-	22,081	-	88,653	0.2%
Transfers	-	-	-	-	1,176,225	1,176,225	2.2%
Total	\$ 25,279,739	\$(600,000)	\$13,416,671	\$ 9,383,249	\$ 6,954,976	\$ 54,434,635	100.0%
Northeast Lakeview College							
Instruction	5,823,504	(212,012)	2,845,268	2,009,641	536,132	11,002,533	43.5%
Academic Support	2,232,871	(78,947)	768,823	768,066	773,242	4,464,055	17.6%
Student Services	3,951,001	(155,503)	804,367	1,309,803	551,574	6,461,242	25.5%
Institutional Support	1,531,902	(76,555)	216,747	495,454	721,108	2,888,656	11.4%
Institutional Scholarships	-	-	-	-	50,000	50,000	0.2%
Transfers	-	-	-	-	435,586	435,586	1.7%
Total	\$ 13,539,278	\$(523,017)	\$ 4,635,205	\$ 4,582,964	\$ 3,067,642	\$ 25,302,072	100.0%
District Operations							
Instruction	-	-	1,727,526	91,964	527,441	2,346,931	0.9%
Public Service	-	-	39,520	3,408	-	42,928	0.0%
Academic Support	1,647,669	-	609,014	562,365	23,830,746	26,649,794	10.5%
Student Services	9,217,678	-	2,014,190	3,250,365	9,365,960	23,848,193	9.4%
Institutional Support	41,584,202	(752,029)	7,047,077	20,892,051	45,627,208	114,398,509	45.0%
Operations and Maintenance of Plant	9,438,399	(382,543)	544,145	3,079,037	50,860,756	63,539,794	25.0%
Institutional Scholarships	-	-	-	-	6,377,173	6,377,173	2.5%
Auxiliary Enterprises	22,622	-	4,774	755	-	28,151	0.0%
Transfers	-	-	-	-	16,849,950	16,849,950	6.6%
Total	\$ 61,910,570	\$(1,134,572)	\$11,986,246	\$27,879,945	\$153,439,234	\$254,081,423	100.0%
Alamo Colleges District							
Instruction	66,010,946	(1,002,012)	43,377,514	25,077,578	7,734,372	141,198,398	28.0%
Public Service	1,047,312	-	340,569	368,530	696,406	2,452,817	0.5%
Academic Support	15,507,350	(678,947)	4,819,809	5,298,065	30,921,554	55,867,831	11.1%
Student Services	37,184,118	(155,503)	7,844,468	12,962,759	13,050,268	70,886,110	14.1%
Institutional Support	54,048,787	(2,477,415)	8,727,732	24,593,688	54,707,610	139,600,402	27.7%
Operations and Maintenance of Plant	9,504,971	(382,543)	793,675	3,120,379	51,012,156	64,048,638	12.7%
Institutional Scholarships	-	-	-	-	6,528,057	6,528,057	1.3%
Auxiliary Enterprises	100,604	-	316,106	101,338	599,972	1,118,020	0.2%
Transfers	-	-	-	-	22,149,950	22,149,950	4.4%
TOTAL	\$183,404,088	\$(4,696,420)	\$66,219,873	\$71,522,337	\$187,400,345	\$503,850,223	100.0%

Note: FTE is defined as Full-Time Employee in this table.
Other Salary includes Compensation increases, HWHD, and other Talent adjustments.



FY24 Non-Labor Expenses by Functional Category

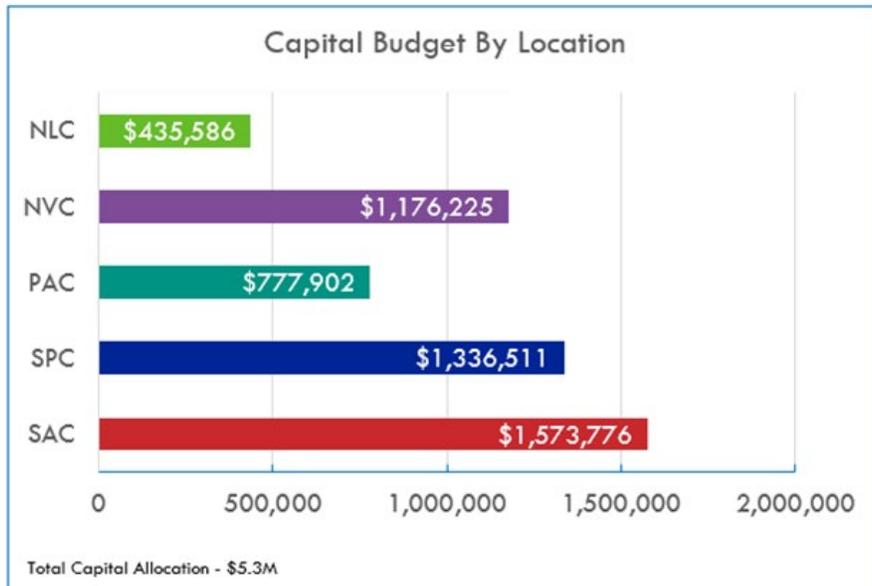
Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Travel	Scholarships	Transfers	Total
San Antonio College							
Instruction	-	-	2,184,268	-	-	-	2,184,268
Public Service	-	-	516,906	-	-	-	516,906
Academic Support	-	-	1,532,742	68,000	-	-	1,600,742
Student Services	-	-	1,315,762	68,000	-	-	1,383,762
Institutional Support	-	-	2,962,901	34,000	-	-	2,996,901
Operations and Maintenance of Plant	-	-	23,000	-	-	-	23,000
Institutional Scholarships	-	-	-	-	10,000	-	10,000
Auxiliary Enterprises	-	-	209,732	-	-	-	209,732
Transfers	-	-	-	-	-	1,573,776	1,573,776
Total	\$ -	\$ -	\$ 8,745,311	\$ 170,000	\$ 10,000	\$ 1,573,776	\$ 10,499,087
St. Philip's College							
Instruction	47,988	-	2,190,238	-	-	-	2,238,226
Public Service	-	-	24,500	-	-	-	24,500
Academic Support	16,491	-	447,121	78,400	-	-	542,012
Student Services	-	-	426,086	21,760	-	-	447,846
Institutional Support	775	-	3,581,981	55,802	1,500	-	3,640,058
Operations and Maintenance of Plant	-	-	28,400	-	-	-	28,400
Auxiliary Enterprises	-	-	44,693	-	-	-	44,693
Transfers	-	-	-	-	-	1,336,511	1,336,511
Total	\$ 65,254	\$ -	\$ 6,743,019	\$ 155,962	\$ 1,500	\$ 1,336,511	\$ 8,302,246
Palo Alto College							
Instruction	237,156	-	1,412,164	-	-	-	1,649,320
Public Service	-	-	155,000	-	-	-	155,000
Academic Support	27,454	-	299,620	11,133	-	-	338,207
Student Services	4,481	-	790,423	3,271	-	-	798,175
Institutional Support	138,305	-	740,341	3,479	-	-	882,125
Operations and Maintenance of Plant	-	-	100,000	-	-	-	100,000
Institutional Scholarships	-	-	-	-	90,884	-	90,884
Auxiliary Enterprises	-	-	345,547	-	-	-	345,547
Transfers	-	-	-	-	-	777,902	777,902
Total	\$ 407,396	\$ -	\$ 3,843,095	\$ 17,883	\$ 90,884	\$ 777,902	\$ 5,137,160
Northwest Vista College							
Instruction	11,488	-	587,497	-	-	-	598,985
Academic Support	167,074	-	3,659,523	10,008	-	-	3,836,605
Student Services	33,000	-	454,876	15,075	-	-	502,951
Institutional Support	41,980	-	777,842	20,388	-	-	840,210
Transfers	-	-	-	-	-	1,176,225	1,176,225
Total	\$ 253,542	\$ -	\$ 5,479,738	\$ 45,471	\$ -	\$ 1,176,225	\$ 6,954,976
Northeast Lakeview College							
Instruction	14,750	-	521,382	-	-	-	536,132
Academic Support	125,066	-	574,994	73,182	-	-	773,242
Student Services	21,685	-	456,689	73,200	-	-	551,574
Institutional Support	9,980	-	608,601	102,527	-	-	721,108
Institutional Scholarships	-	-	-	-	50,000	-	50,000
Transfers	-	-	-	-	-	435,586	435,586
Total	\$ 171,481	\$ -	\$ 2,161,666	\$ 248,909	\$ 50,000	\$ 435,586	\$ 3,067,642
District Operations							
Instruction	-	-	527,441	-	-	-	527,441
Academic Support	35,000	-	23,706,766	88,980	-	-	23,830,746
Student Services	170,937	-	9,094,594	100,429	-	-	9,365,960
Institutional Support	4,375,677	3,402,500	37,295,409	543,622	10,000	-	45,627,208
Operations and Maintenance of Plant	7,340,612	-	43,518,402	1,742	-	-	50,860,756
Institutional Scholarships	-	-	-	-	6,377,173	-	6,377,173
Transfers	-	-	-	-	-	16,849,950	16,849,950
Total	\$ 11,922,226	\$ 3,402,500	\$ 114,142,612	\$ 734,773	\$ 6,387,173	\$ 16,849,950	\$ 153,439,234
Total Alamo Colleges							
Instruction	311,382	-	7,422,990	-	-	-	7,734,372
Public Service	-	-	696,406	-	-	-	696,406
Academic Support	371,085	-	30,220,766	329,703	-	-	30,921,554
Student Services	230,103	-	12,538,430	281,735	-	-	13,050,268
Institutional Support	4,566,717	3,402,500	45,967,075	759,818	11,500	-	54,707,610
Operations and Maintenance of Plant	7,340,612	-	43,669,802	1,742	-	-	51,012,156
Institutional Scholarships	-	-	-	-	6,528,057	-	6,528,057
Auxiliary Enterprises	-	-	599,972	-	-	-	599,972
Transfers	-	-	-	-	-	22,149,950	22,149,950
Total	\$ 12,819,899	\$ 3,402,500	\$ 141,115,441	\$ 1,372,998	\$ 6,539,557	\$ 22,149,950	\$ 187,400,345



Facilities Maintenance and Long-Range Planning

Capital Allocations

With five individual college campuses and various off-campus sites totaling more than 5 million square feet of building space, the District has significant investments in buildings, land, parking garages, athletic facilities and furniture & equipment. The capital budget includes funding for routine capital expenditures such as the reconditioning or replacement of IT infrastructure and obsolete equipment and furniture, as well as funding for new capital outlays, that are subject to capitalization. Funds allocated to the annual capital budget that remain unspent in any given budget year are rolled forward to be made available for future use. The Capital Budget by Location chart details the capital budget amount allocated to each campus for FY2024.



Preventive Maintenance (PM)

The Alamo Colleges Preventive Maintenance Policy C.2.3.1, ensures that District Administration will prepare, budget and execute an annual preventive maintenance program that takes care to protect the taxpayer investment in the District’s facilities portfolio. Preventive maintenance is defined as “the recurrent, day-to-day, periodic, or scheduled work required to preserve the physical integrity or usefulness of a real property facility.” This includes work required to maintain, repair, restore, replace-in-kind or alter facilities components which have deteriorated or those that require upgrading or modernization so that they may be used effectively for the designated or intended purpose.

The budget for preventive maintenance is divided into two components: (1) Annual/Recurring Maintenance and (2) Replacement/Repairs of Existing Building Systems. Annual maintenance is intended to include work such as roofing upkeep and periodic inspection, but this grouping is also used to address unexpected issues that may arise. Additionally, as part of this budget component, normal soft costs are set aside to support projects. The Replacement/Repairs of Existing Building Systems component is titled Prioritized PM Projects; it is used towards major maintenance items such as roof replacement and structural repairs that are considered top priority. In contrast to the first component, the work completed as part of this allocation is typically planned, and not reactionary in nature. Preventive maintenance extends the life of existing facilities and thus, is not applicable to new buildings, changes to increase in capacity, building demolition, programmatic updates or similar items not falling in the heading “maintain, repair, restore, or replace” as defined by Board policy.

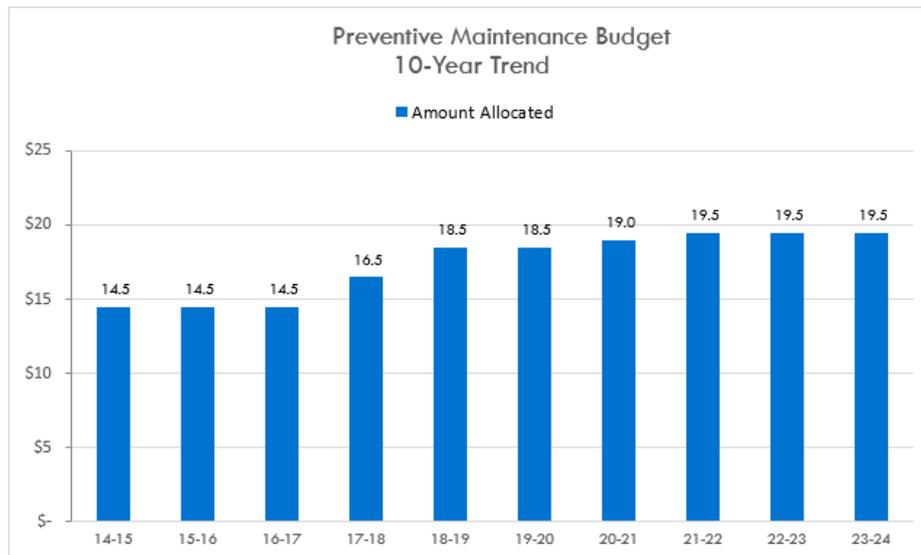


District Wide 3-Year PM Budget Overview	2024	2025	2026
Preventive Maintenance Projects	\$ 8.8	\$ 13.5	\$ 13.6
Trailing "Soft Cost"	1.7	2.9	2.7
Annual/Recurring Maintenance	2.0	3.1	3.2
Security/Infrastructure	5.0	-	-
Set-aside for Demolition	2.0	-	-
Total Annual PM Budget	\$ 19.5	\$ 19.5	\$ 19.5

The District’s long-term target is to increase the budget as a percentage of asset replacement values from 1.5% to between 2% - 2.5%, the median of the industry best practice standard. This increase represents an annual budget between \$24 and \$30 million, which would allow the District to continue preventing further deterioration of the Alamo Colleges’ facilities. Additional benefits of this added investment include:

- Strategic Investment in Learning Environment
- Increased Access to Technology
- Enhanced Student Safety
- Reduction of Energy Consumption and Improved Sustainability
- Restored & Preserved High Value Facility Portfolio (Increased Stewardship)

The chart below shows the 10-year PM funding history and the FY24 Budget projected.



Maintenance Tax Notes

In August 2022 a new funding stream was added in the form of \$270 million of Maintenance Tax Notes (MTN). The total amount of bond funding is not included in the District’s operating budget, but instead is a restricted funding source. These will be used to fund critical maintenance that is over-due in some instances; the life of aging facilities will be extended and an increase in energy savings is expected with the additional “technology refresh” projects that are planned. This additional funding will allow for needs that originally would have fallen in later plan years to be reprioritized and accelerated to stop further deterioration. Approved plans include addressing maintenance requirements on 51% of the District’s gross square footage, a total of 65 projects. Projects are categorized by those that will include full facility renovation and major system rehabilitation (critical deferred maintenance).



Project Type	Amount	# of Projects	Associated SQF
Full Facility Renovations	\$ 128,079,489	12	410,488
Major System Rehabilitation (Critical Deferred Maintenance)	136,899,539	53	2,328,131
District-Wide Contingency	5,020,972		
Total	\$ 270,000,000	65	2,738,619

Prioritization Strategy

The Alamo Colleges District maintains a facilities profile with an estimated \$1.2 billion-dollar replacement cost. National Standards recommend spending on maintenance to be between 1% and 5% of Asset Replacement Values depending on the age of the facility and status or magnitude of the backlog of work to be done. With the FY24 budget of \$19.5 million across all campuses representing approximately 1.6% of the replacement value, prioritization is and will continue to be imperative to a successful facilities maintenance plan. During 2021, the Facilities department collaborated with the College’s senior leadership to prioritize the repairs/renewals of building elements to be addressed with the rolling three-year preventive maintenance plan. A weighted prioritization method is applied and used to support the multi-year plan and the order and dollar amount to be allocated to each identified need. The prioritization methodology assesses various factors based on assigned weight, including a) building system categories, b) urgency of repair, c) building use, d) building age, and e) building condition (Facility Condition Index and Requirement Index). Data collected and assessed through the implementation of the prioritization strategy is used to establish total annual spending targets over the next three years for each of the colleges. The status of work-in-progress will continue to be measured annually and adjustments to the long-range plan may be made, as appropriate. The following table and chart detail the 3-year breakdown of projected preventive maintenance budget allocated by location annually FY24-26.

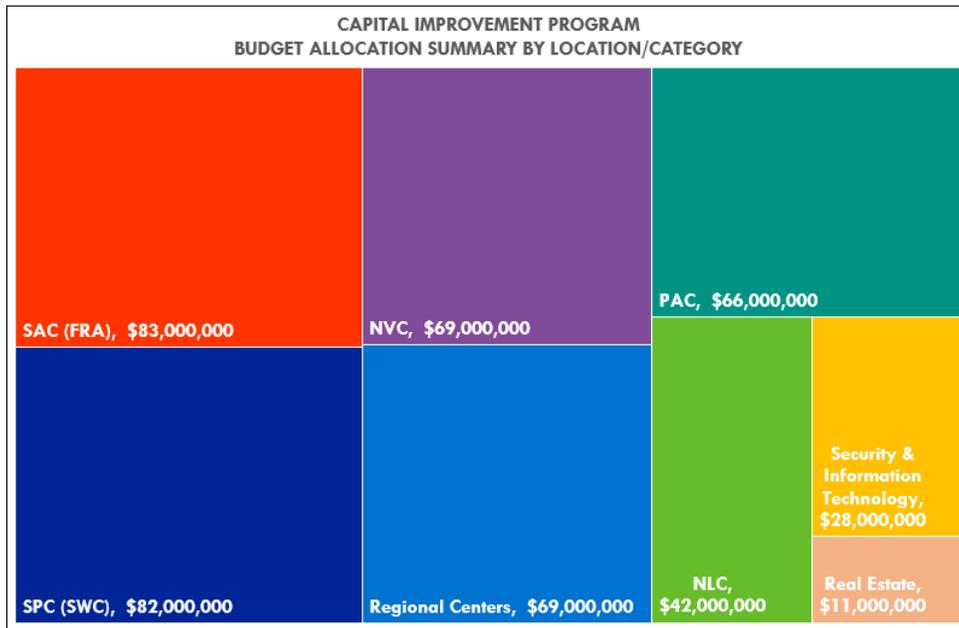
Campus	FY2024	FY2025	FY2026	Total (Projected FY24-FY26)	Funding % FY24 - FY26
	PM	PM	PM		
Full Facility Renovations	\$ -	\$ -	\$ -	\$ -	0%
SAC	\$ 0.7	\$ 1.9	\$ 7.9	\$ 10.4	29.0%
SPC (and SWC)	1.3	3.7	2.3	7.4	20.5%
PAC	4.5	4.1	1.0	9.6	26.7%
NVC	1.7	2.0	0.9	4.6	12.7%
NLC	0.6	1.8	1.6	4.0	11.2%
DSO	0.0	-	0.0	0.0	0.0%
Preventive Maintenance & MTN	\$ 8.8	\$ 13.5	\$ 13.6	\$ 35.9	100%
Total Full Facility Renovations + PM & MTN				\$ 35.9	100%
Trailing "Soft Costs"	1.7	2.9	2.7		
Annual/Recurring	2.0	3.1	3.2		
Security/Infrastructure Projects	5.0	-	-		
Set-aside for demolition	2.0	-	-		
District-Wide Contingency					
Grand Total	\$ 19.5	\$ 19.5	\$ 19.5		

3-Year Preventive Maintenance Summary (Shown in Millions)

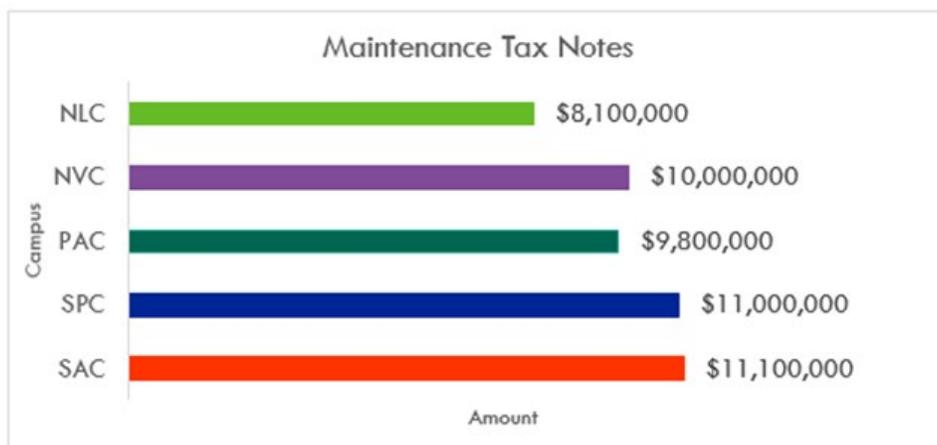


Capital Improvement Program (CIP)

In May 2017, Bexar County voters approved a capital improvement bond proposal representing \$450 million in Alamo Colleges District-wide capital improvements. Bond proceeds are being used to renovate existing facilities, add new facilities, expand geographic reach within Bexar County and add physical plant and technological capacity. A citizens Bond Oversight Committee was established to monitor and provide input during the CIP process. Construction projects are expected to be completed by December 2025, an extension to the original timeline due to supply chain and construction delays to the COVID 19 pandemic. In support of the Capital Bond Program, an additional \$50 million in Maintenance Tax Notes were issued in 2020 to fund qualified maintenance and renovation projects outlined in the 2017 CIP. These MTN notes will also be used to purchase furniture and equipment. Funds are allocated between the five colleges in line with the original Capital Improvement Program.



In conjunction with the 3-year preventive maintenance plan, the CIP projects planned are integral to the expansion of the Alamo Colleges District’s ability to serve the needs of current and future students. The chart included below summarizes the CIP budget allocation by campus/category and is inclusive of numerous, distinctive new projects and renovations to existing buildings.





TAX REVENUE & DEBT SERVICE



Assessed Value and Tax Levy of Taxable Property

For FY24, the District’s combined budgeted ad valorem property tax rate remained at \$0.149150 per \$100 of assessed valuation. This tax rate has remained stable since fiscal year 2013. The property tax is levied each October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County, Texas. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed for the year on the property. The District’s tax lien is on a parity with tax liens by other taxing units in the county.

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

The average Bexar County residence homestead imposed on taxpayers for tax year 2023 was approximately \$0.06 of every \$1.00, the breakdown by taxing entity is shown below:

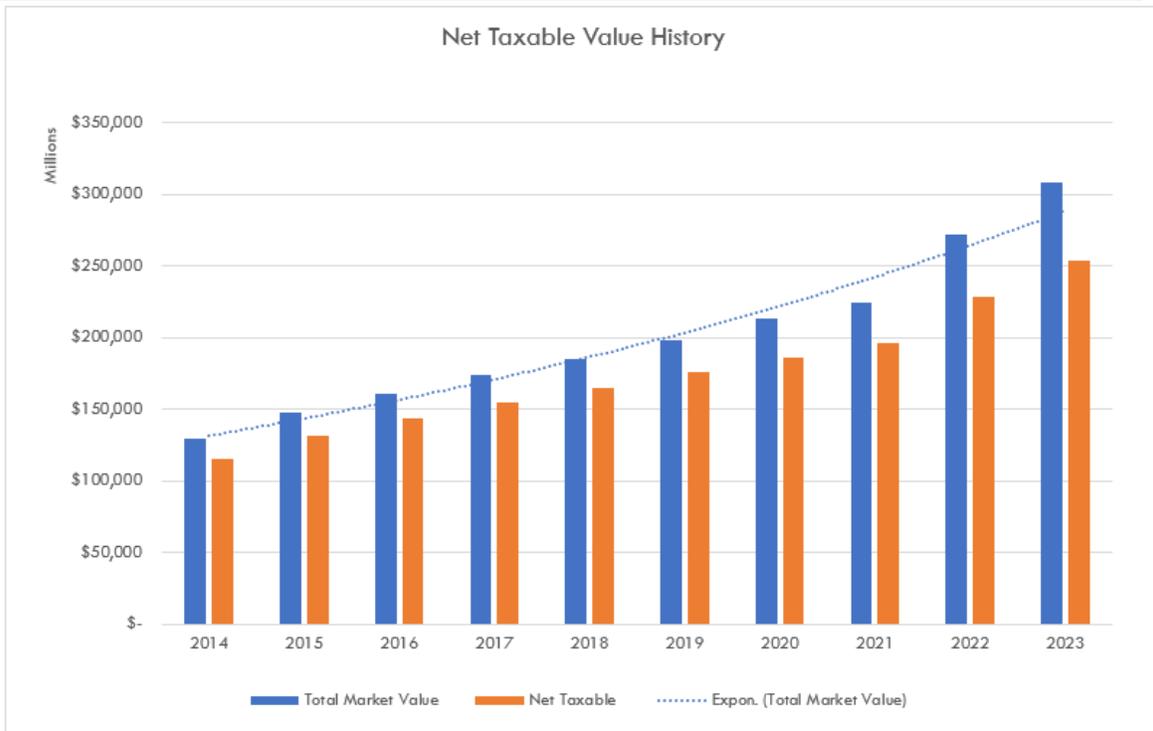
Allocation of \$1 - Average Bexar County

Homestead

San Antonio River Authority	0.01
Flood Fund	0.01
Alamo Colleges District	\$ 0.06
Hospital District	0.12
Bexar County	0.12
City/San Antonio	0.23
Avg. School District	0.46
	<hr/>
	\$ 1.00

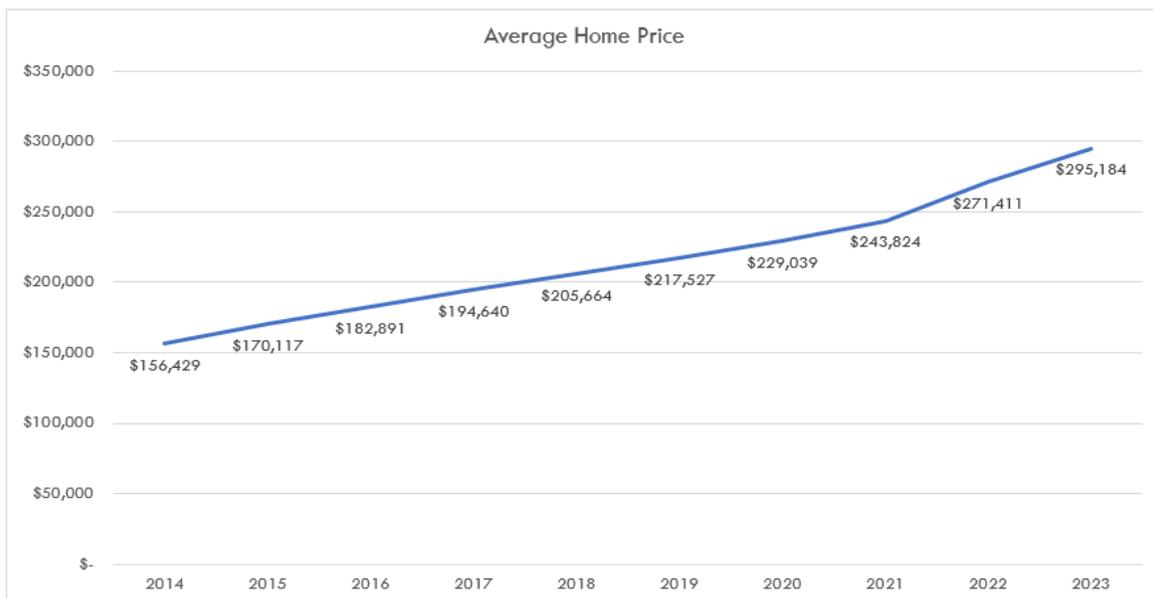
Growth in Taxable Valuation

The District has benefitted from increasing taxable values in Bexar County as shown in the following chart. As of the initial roll certification in July 2014, the net taxable value of the appraisal roll for the District was approximately \$115 billion, and in 2023 that figure has grown to over \$250 billion. The rise in taxable assessed valuations has resulted in an increasing revenue stream for the Alamo Colleges District without raising the tax rate since FY2013 and has provided funding for facilities operations and maintenance on infrastructure. In the last 10 years, the District's net taxable valuation has grown approximately 9% at an annualized rate. Much of the growth seen in the last two years can be attributed to the historically low interest rate environment complimented by the robust housing demand and continued development of the San Antonio metropolitan area. Since March 2022, the Fed has increased rates 11 times in an effort to combat rising inflation. The increase in interest rates has had a noticeable impact on the housing market nationwide. Even though San Antonio remains a popular destination, thanks in part to the area's affordability and employment prospects, a slowdown in the trajectory of property value growth is to be expected.



Source: Bexar County Appraisal District Certified Values Grand Totals

Despite the substantial increase in interest rates over the last year, the San Antonio housing market has remained resilient and continues to outpace other metropolitan areas. The number of home sales have decreased year-over-year (YoY), but the average price of homes has shown no significant change. Although the Federal Reserve's monetary policy has worked to cool off the housing market, with mortgage rates reaching a 20-year high, it is expected that the San Antonio market trends will continue in the same direction into the foreseeable future, even if at a tempered rate. For the average Bexar County homeowner, values have consistently increased an average of approximately 7.5% for the last 5 years, at an annualized rate. The average home price (taxable value) in Bexar County for the most recent appraisal year is currently \$295,184.



Source: Bexar County Appraisal District



Tax Rate

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

Two Parts to the Tax Rate/Revenue

M&O	Debt
<ul style="list-style-type: none"> - Facilities, Maintenance and Operations (salaries, utilities, day-to-day operations, prev. mtn.) - 1/2 of M&O revenues support Student Success Strategies and mitigate for past decade of State Funding cuts - State funding now makes up 23% of funding compared to 33% in 2009 	<ul style="list-style-type: none"> - Covers Principal and Interest on bonds issued and secured by property tax revenues - Includes Capital Improvement Program (CIP General Obligation Bonds and Maintenance Tax Notes) - Allow for calling of bonds and interest savings

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

\$0.107760 M&O + \$0.04139 Debt

FY24 Stable Tax Rate Strategy / Leverage Tax Revenues for Critical Needs

M&O	Debt
<ul style="list-style-type: none"> - Operations (Utilities, Facilities, etc.) - Talent, AlamoPROMISE, AlamoBOOKS+ - New Enhancements & Innovations & Sustainable revenue 	<ul style="list-style-type: none"> - Defeasement up to \$25 million of the Ltd. - Maintain flexibility for paying down debt = interest savings

FY24 \$255.40 Million

**FY24 Debt Service \$98.13M
restricted budget**

Strategy of targeting a stable tax rate since 2013 has allowed ACD to maintain 6M GSF and construct CIP facilities without increasing the tax rate.



Debt Supported by M&O Tax Revenue

The District is limited to a total tax rate not to exceed \$0.25 per \$100 taxable assessed valuation for maintenance and operations and debt service purposes per enabling legislation. The District will levy and assess, for each year that all or any of the bonds and notes remain outstanding and unpaid, a tax within the limitations prescribed by law which, when added to other funds legally available to the District for payment of outstanding tax debt obligations, is adequate to provide funds to pay the principal of and interest on the bonds and the notes.

The District issues revenue bonds to purchase land, and to acquire, construct, improve, enlarge and equip facilities. The source or prepayment on these bonds are pledged revenues. The following table lists each currently outstanding debt issuance, dated date and type and amount of debt.

Outstanding Debt and Principal and Interest Payments

Series	Instrument Type and Purpose	Amount Issued and Authorized	Final Maturity (Fiscal Year)	Outstanding Debt for Current year Budget Debt Service
Revenue Financing System				
2012A	Refund certain of the District's outstanding Combined Fee Revenue bonds and to construct a parking facility. Dated March 1, 2012.	\$ 55,800,000	2037 ⁽¹⁾	\$ 23,240,000
2017	Acquire, purchase, construct, equip, operate and/or maintain any property, activity, operations, or facilities of any nature of the District. Dated January 15, 2017	34,880,000	2047 ⁽²⁾	31,330,000
2017	(Variable Rate) Acquire, purchase, construct, equip, operate and/or maintain any property, activity, operations, or facilities of any nature of the District. Dated January 15, 2017. Remarketed November 1, 2019 and converted to Term Rate Period.	15,690,000	2024 ⁽³⁾	830,000
Total - Revenue Financing System Bonds				\$ 55,400,000

(1) Calendar final maturity 11/1/2036

(2) Calendar final maturity 11/1/2046

(3) Mandatory tender 11/1/2024

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

For the Year Ended August 31,	Revenue Bonds	
	Principal	Interest
2024	\$ 7,055	\$ 2,356
2025	4,245	2,092
2026	3,395	1,910
2027	2,110	1,784
2028	2,190	1,703
2029-2033	10,510	7,216
2034-2038	9,745	5,023
2039-2043	8,090	3,021
2044-2047	8,060	832
Total	\$ 55,400	\$ 25,937

Does not include future refunding/CIP issuance or defeasance.



Debt Supported by Debt Tax Revenue

Funds from the Debt portion of tax collections may only be used for payment of principal and interest on funds used for maintenance, construction and other such capital outlay needs. The District has issued both Limited Tax Obligation Bonds and Maintenance Tax Notes. One of the objectives of the Board-approved Debt Management Policy is to minimize fluctuations in the debt tax rate. This rate is currently \$0.04139 and has remained relatively stable for 16 years. The following table lists each outstanding debt issuance, issuance date, purpose, and amount of outstanding tax-supported debt as of the end of FY 2023.

Outstanding Debt and Principal and Interest Payments				
Series	Instrument Type and Purpose	Amount Issued and Authorized	Final Maturity (Fiscal Year)	Outstanding Debt for Current year Budget Debt Service
General Obligation Bonds				
2007	Construct, renovate, acquire and equip new and existing facilities. Dated March 15, 2007.	\$ 271,085,000	2030	\$ 15,760,000
2012	Refund certain of the District's outstanding Limited Tax Bonds Series 2007 and 2007A. Dated June 15, 2012.	74,110,000	2037	65,630,000
2016	Refund the District's outstanding Limited Tax Bonds Series 2006 and 2006A. Dated May 15, 2016.	72,065,000	2036	45,280,000
2017	Refund the District's outstanding Limited Tax Bonds Series 2007 and 2007A and construct, renovate, acquire and equip new and existing facilities. Dated September 15, 2017.	258,940,000	2042	166,820,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 18, 2021.	195,980,000	2046	188,980,000
2022	Construct, renovate, acquire and equip new and existing facilities. Dated November 1, 2022.	49,845,000	2047	49,845,000
Subtotal - General Obligation Bonds				\$ 532,315,000
Maintenance Tax Notes				
2021	Refund the District's outstanding Maintenance Tax Notes, Series 2021. Dated April 14, 2021.	\$ 21,660,000	2031	\$ 18,150,000
2022	Renovate and repair existing District facilities. Dated August 1, 2022	270,000,000	2030	223,250,000
Subtotal - Maintenance Tax Notes				\$ 241,400,000
Total Bonds				\$ 773,715,000

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

For the Year Ended August 31,	General Obligation Bonds		Maintenance Tax Notes		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 21,700	\$ 22,930	\$ 29,210	\$ 11,313	\$ 50,910	\$ 34,243
2025	22,800	21,841	30,705	9,815	53,505	31,656
2026	23,945	20,698	32,280	8,241	56,225	28,938
2027	25,140	19,497	33,935	6,585	59,075	26,082
2028	26,395	18,236	35,670	4,845	62,065	23,081
2029-2033	113,195	73,692	79,600	4,162	192,795	77,853
2034-2038	159,915	43,003	-	-	159,915	43,003
2039-2043	94,220	16,216	-	-	94,220	16,216
2044-2047	45,005	3,001	-	-	45,005	3,001
Total	\$ 532,315	\$ 239,113	\$ 241,400	\$ 44,961	\$ 773,715	\$ 284,074

Does not include future refunding/CIP issuance or defeasance.



STUDENT DATA



Daily Registration Report

FY24 APPROVED BUDGET
Headcount by Tuition Status

COLLEGE	Tuition Status	Historical			FY24 Approved Budget		
		Summer 2022	Spring 2022	Fall 2022	Fall 2023	Spring 2024	Summer 2024
NLC	In District	1,420	3,654	3,932	4,038	3,697	1,458
	Out of District	408	1,073	1,279	1,314	1,190	419
	Non-Resident	16	58	69	71	70	16
	Exempt	77	183	188	193	185	77
	Dual Credit	62	1,042	1,931	1,983	1,958	62
	Total	1,983	6,010	7,399	7,599	7,100	2,032
NVC	In District	5,260	10,250	11,739	12,530	10,860	5,260
	Out of District	617	1,045	1,204	1,233	1,096	617
	Non-Resident	72	166	200	205	166	72
	Exempt	145	312	321	329	248	145
	Dual Credit	-	3,152	3,758	3,850	3,430	-
	Total	6,094	14,925	17,222	18,147	15,800	6,094
PAC	In District	3,075	5,414	6,690	7,025	5,847	3,288
	Out of District	500	802	1,061	1,114	920	465
	Non-Resident	60	87	80	84	84	32
	Exempt	102	209	259	272	247	109
	Dual Credit	166	3,164	2,551	2,679	3,460	207
	Total	3,903	9,676	10,641	11,174	10,558	4,101
SAC	In District	5,718	12,738	13,967	14,386	13,553	6,034
	Out of District	736	1,583	1,687	1,704	1,617	751
	Non-Resident	144	292	356	367	405	199
	Exempt	194	397	441	454	420	205
	Dual Credit	73	2,271	1,782	1,693	1,972	63
	Total	6,865	17,281	18,233	18,604	17,967	7,252
SPC	In District	3,774	7,240	8,285	8,699	8,286	4,614
	Out of District	633	1,055	1,202	1,262	1,245	525
	Non-Resident	72	101	155	163	156	36
	Exempt	125	276	299	314	315	137
	Dual Credit	149	3,878	2,712	2,848	3,229	86
	Total	4,753	12,550	12,653	13,286	13,231	5,398
Alamo	In District	19,247	39,296	44,613	46,678	42,243	20,654
	Out of District	2,894	5,558	6,433	6,627	6,068	2,777
	Non-Resident	364	704	860	890	881	355
	Exempt	643	1,377	1,508	1,562	1,415	673
	Dual Credit	450	13,507	12,734	13,053	14,049	418
	Total	23,598	60,442	66,148	68,810	64,656	24,877



Headcount by All Parts of Term

College	All PRM	Historical			FY24 Approved Budget			College	All PRM	Historical			FY24 Approved Budget		
		Summer 2022	Spring 2022	Fall 2022	Fall 2023	Spring 2024	Summer 2024			Summer 2022	Spring 2022	Fall 2022	Fall 2023	Spring 2024	Summer 2024
NLC	Continuing	1,444	4,127	3,018	3,099	4,314	1,483	SAC	Continuing	5,151	11,789	9,811	10,498	13,418	5,682
	Dual Credit	13	660	1,515	1,556	1,537	13		Dual Credit	18	1,657	1,316	1,211	1,402	14
	ECHS	49	382	416	428	419	49		ECHS	55	614	466	473	442	39
	Early Admit	-	-	-	-	5	-		Early Admit	-	-	-	-	-	-
	New First Time	111	257	1,597	1,640	320	115		New First Time	279	911	3,710	3,710	919	281
	Returning, Former	82	246	382	392	167	85		Returning, Former	322	1,064	1,274	996	401	121
	Transfer	105	264	375	385	276	108		Transfer	451	919	1,327	1,460	1,123	551
	Transfer Military	1	1	1	1	3	1		Transfer Military	-	5	4	4	5	-
	Transfer, Former	34	47	58	60	26	34		Transfer, Former	113	203	243	170	100	56
	Transient	144	26	37	38	33	144		Transient	476	119	82	82	157	508
	Total	1,983	6,010	7,399	7,599	7,100	2,032		Total	6,865	17,281	18,233	18,604	17,967	7,252
NVC	Continuing	4,645	9,725	8,057	8,254	10,479	4,645	SPC	Continuing	3,539	7,132	6,270	6,584	8,350	4,174
	Dual Credit	-	3,152	3,758	3,850	3,430	-		Dual Credit	46	2,677	1,822	1,913	2,151	44
	ECHS	-	-	-	-	-	-		ECHS	103	1,201	890	935	1,078	127
	Early Admit	-	-	-	-	-	-		Early Admit	-	-	-	-	3	4
	New First Time	177	568	3,280	3,864	593	177		New First Time	156	407	1,791	1,881	412	93
	Returning, Former	275	651	943	966	450	275		Returning, Former	201	545	906	952	457	212
	Transfer	331	587	933	956	670	331		Transfer	252	415	679	711	535	263
	Transfer Military	2	2	7	7	6	2		Transfer Military	8	11	19	20	14	16
	Transfer, Former	97	119	156	160	70	97		Transfer, Former	87	114	196	206	123	90
	Transient	567	121	88	90	102	567		Transient	361	48	80	84	108	375
	Total	6,094	14,925	17,222	18,147	15,800	6,094		Total	4,753	12,550	12,653	13,286	13,231	5,398
PAC	Continuing	2,894	5,516	4,558	4,787	6,009	3,144	Alamo	Continuing	17,673	38,289	31,714	33,222	42,570	19,128
	Dual Credit	28	1,533	1,369	1,437	1,528	50		Dual Credit	105	9,679	9,780	9,967	10,048	121
	ECHS	138	1,631	1,182	1,241	1,932	156		ECHS	345	3,828	2,954	3,077	3,871	371
	Early Admit	-	-	-	-	2	-		Early Admit	-	-	-	-	10	4
	New First Time	160	289	2,216	2,327	328	141		New First Time	883	2,432	12,594	13,422	2,572	807
	Returning, Former	139	338	663	696	280	150		Returning, Former	1,019	2,844	4,168	4,002	1,755	843
	Transfer	172	257	519	545	365	188		Transfer	1,311	2,442	3,833	4,057	2,969	1,441
	Transfer Military	4	3	5	5	3	1		Transfer Military	15	22	36	37	31	20
	Transfer, Former	47	65	98	103	40	21		Transfer, Former	378	548	751	699	359	298
	Transient	321	44	31	33	71	250		Transient	1,869	358	318	327	471	1,844
	Total	3,903	9,676	10,641	11,174	10,558	4,101		Total	23,598	60,442	66,148	68,810	64,656	24,877



FY24 BUDGET PROJECTIONS
Total Semester Credit Hours by Tuition Status

COLLEGE	Tuition Status	Historical			Projections for FY24 Budget		
		Summer 2022	Spring 2022	Fall 2022	Fall 2023	Spring 2024	Summer 2024
NLC	In District	6,020	22,738	27,540	28,284	25,159	6,306
	Out of District	1,865	8,194	10,256	10,533	9,274	1,954
	Non-Resident	86	345	440	452	386	90
	Exempt	385	1,298	1,433	1,472	1,397	403
	Dual Credit	292	6,515	10,730	11,020	10,829	306
	Total	8,648	39,090	50,399	51,761	47,045	9,059
NVC	In District	24,742	73,109	88,534	93,671	82,668	26,843
	Out of District	2,708	6,448	7,677	7,984	7,108	2,708
	Non-Resident	315	1,179	1,464	1,522	1,309	315
	Exempt	700	2,259	2,369	2,463	1,888	700
	Dual Credit	-	16,058	21,190	22,786	16,489	-
	Total	28,465	99,053	121,234	128,426	109,462	30,566
PAC	In District	13,478	32,770	43,751	45,939	37,253	14,600
	Out of District	2,168	4,870	6,861	7,204	5,847	2,025
	Non-Resident	287	533	466	489	485	145
	Exempt	494	1,225	1,688	1,772	1,618	533
	Dual Credit	676	18,371	17,198	18,058	19,098	742
	Total	17,103	57,769	69,964	73,462	64,301	18,045
SAC	In District	27,370	90,298	103,814	108,174	100,978	30,401
	Out of District	3,453	10,585	11,582	11,014	9,786	3,220
	Non-Resident	730	2,261	2,925	3,477	3,582	1,126
	Exempt	1,014	2,700	3,233	3,866	3,834	1,400
	Dual Credit	246	11,045	8,919	8,606	9,515	213
	Total	32,813	116,889	130,473	135,137	127,695	36,360
SPC	In District	16,772	44,661	52,537	55,164	51,765	20,503
	Out of District	2,702	6,327	7,482	7,856	8,327	2,241
	Non-Resident	297	596	933	980	916	147
	Exempt	599	1,844	2,095	2,200	2,113	654
	Dual Credit	578	21,252	15,897	16,692	17,628	334
	Total	20,948	74,680	78,944	82,891	80,748	23,879
Alamo	In District	88,382	263,576	316,176	331,232	297,823	98,653
	Out of District	12,896	36,424	43,858	44,591	40,342	12,148
	Non-Resident	1,715	4,914	6,228	6,920	6,678	1,823
	Exempt	3,192	9,326	10,818	11,773	10,850	3,690
	Dual Credit	1,792	73,241	73,934	77,162	73,559	1,595
	Total	107,977	387,481	451,014	471,677	429,251	117,909



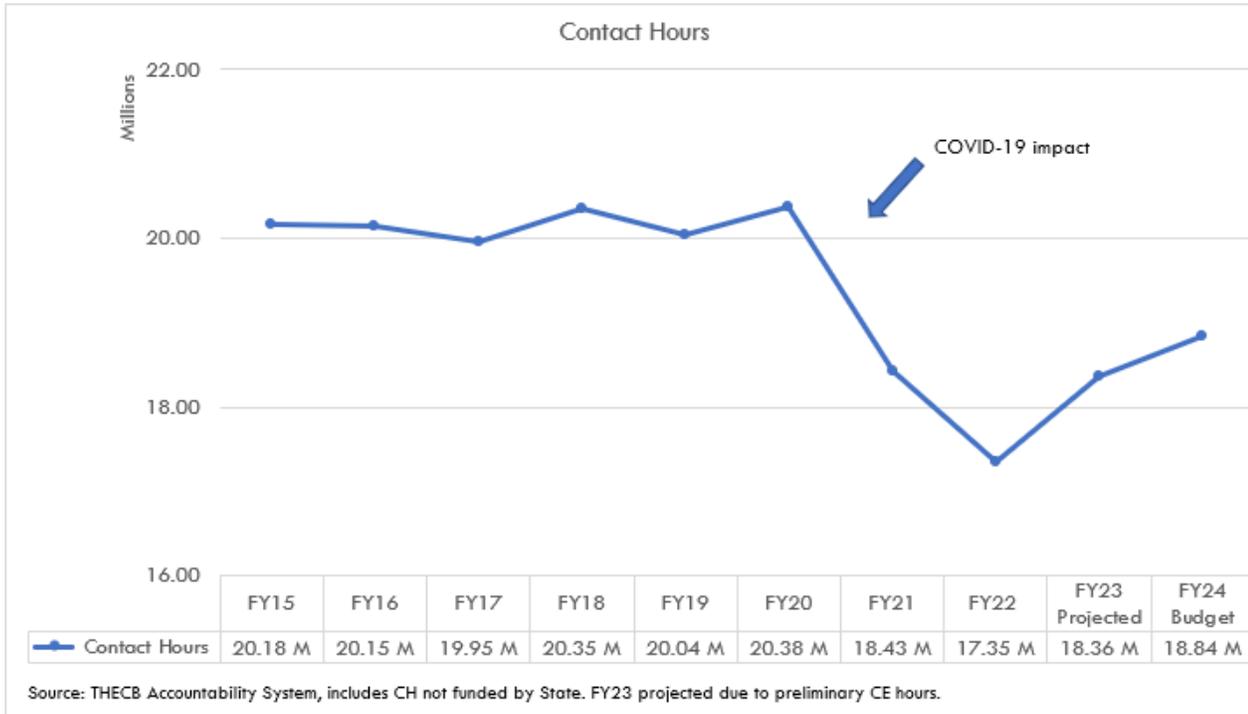
**FY24 APPROVED BUDGET
Fund Code and Discipline Contact Hours**

Fund Code and Discipline	Funded Contact Hours					
	Total FY24 Approved Budget CH					
	NLC	NVC	PAC	SAC	SPC	ACD
00 - Cross-Listed Courses With Different Fund Codes	2,070	-	14,709	-	403	17,182
01 - Agriculture	-	10,800	71,444	4,663	-	86,907
02 - Architecture and Precision Production Trades	-	-	1,325	72,774	119,193	193,292
03 - Biology, Physical Sciences, and Science Technology	266,543	736,206	337,539	447,803	742,395	2,530,486
04 - Business Management, Marketing, and Administrative Services	87,090	166,736	239,642	386,774	206,520	1,086,762
05 - Career Pilot	-	-	-	-	-	-
06 - Communications	74,979	243,504	94,456	265,078	62,143	740,160
07 - Computer and Information Sciences	44,021	151,110	127,700	289,682	123,670	736,183
08 - Construction Trades	-	-	-	-	88,122	88,122
09 - Consumer and Homemaking Education	26,324	52,352	72,797	115,631	178,313	445,417
10 - Engineering	-	11,904	2,624	7,039	3,845	25,412
11 - Engineering Related	-	13,216	37,703	54,676	200,734	306,329
12 - Eng Language, Literature, Philosophy, Humanities, and Interdisciplinary	356,081	885,646	387,770	812,749	328,982	2,771,228
13 - Foreign Languages	35,658	109,568	28,596	170,536	62,366	406,724
14 - Health Occupations - Dental Asst., Medical Lab, and Assoc. Degree Nursing	-	-	20,608	349,528	56,109	426,245
16 - Health Occupations-Other (Excludes Dental Hygiene, Dental Assisting, Medical Lab, Associate Degree Nursing, Vocational Nursing, and Respiratory Therapy)	4,781	38,816	23,764	139,619	300,596	507,576
17 - Health Occupations-Respiratory Therapy	-	-	-	-	60,540	60,540
18 - Health Occupations-Vocational Nursing	-	-	-	-	61,656	61,656
19 - Mathematics	202,097	494,567	229,028	457,508	225,165	1,608,365
20 - Mechanics and Repairers-Automotive	-	-	-	-	211,190	211,190
21 - Mechanics and Repairers-Diesel, Aviation Mechanics, and Transportation Workers	-	-	-	-	137,966	137,966
22 - Mechanics and Repairers-Electronics	-	-	2,626	5,542	4,502	12,670
23 - Physical Education and Fitness	9,071	36,256	17,769	24,584	17,169	104,849
24 - Protective Services and Public Administration	4,485	31,584	31,292	262,077	20,932	350,370
25 - Psychology, Social Services, and History	542,749	1,238,843	664,368	1,187,322	499,429	4,132,711
26 - Visual and Performing Arts	76,705	309,185	145,310	319,641	145,233	996,074
28 - Developmental Math	74,404	216,271	112,436	86,068	125,374	614,553
29 - Developmental English and Reading	18,371	64,211	41,603	29,787	26,121	180,093
Total	1,825,429	4,810,775	2,705,109	5,489,081	4,008,668	18,839,062



Contact Hours

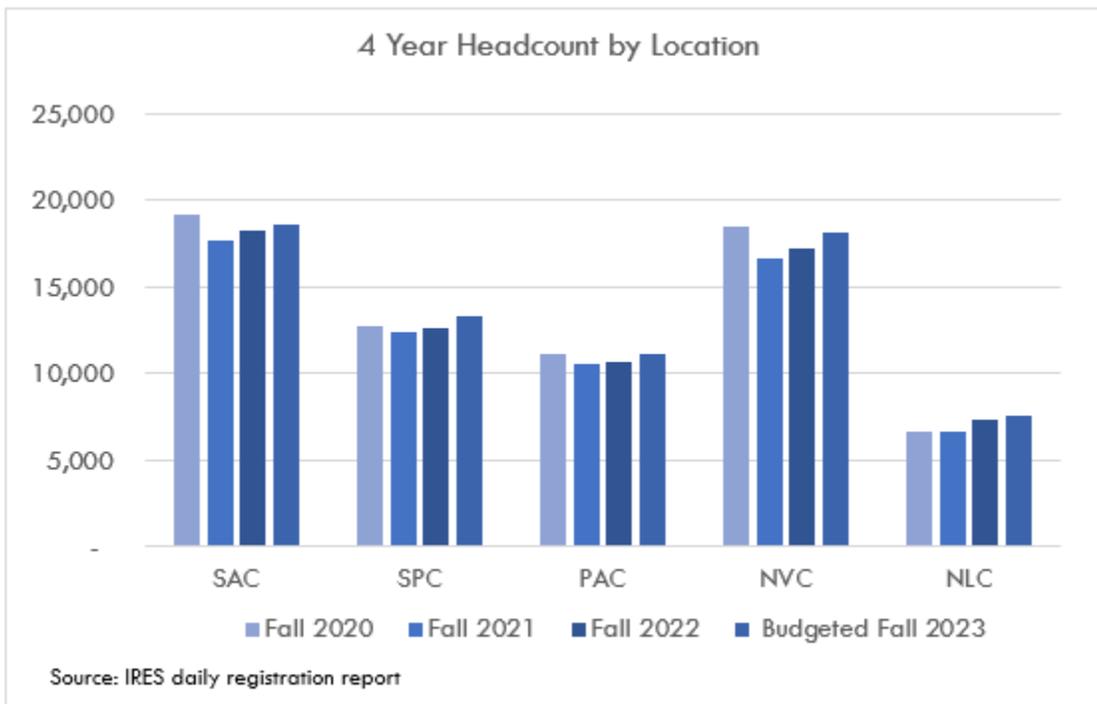
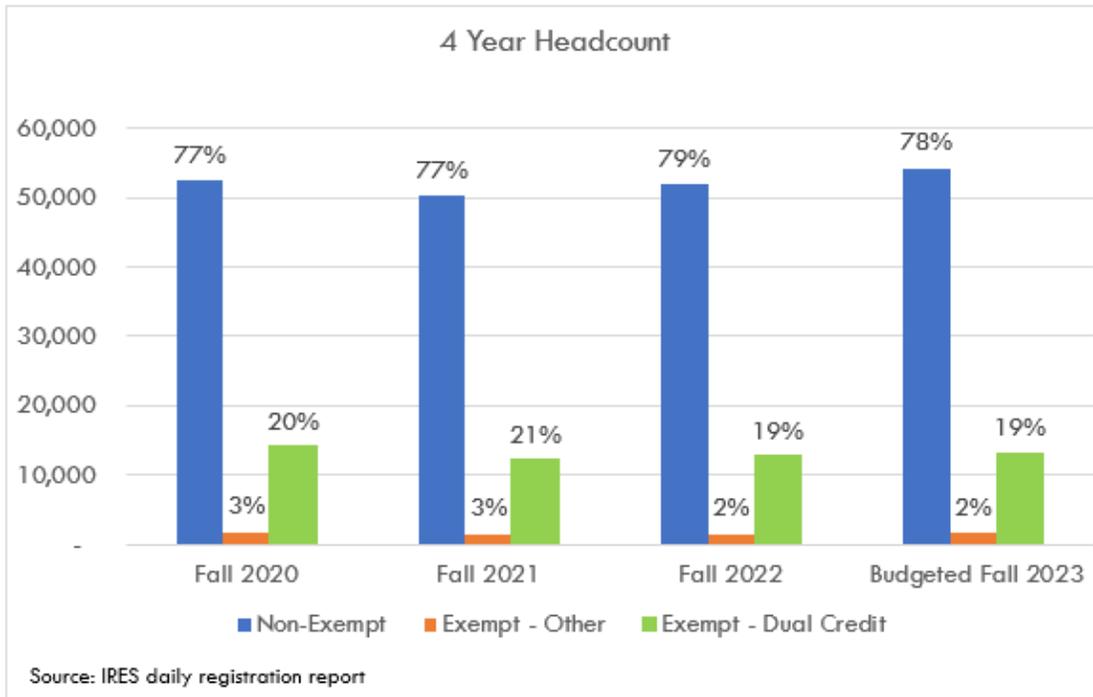
Contact hours and student enrollment are significant drivers of both revenues and expenses. Contact hours represent the number of scheduled instruction hours given to students and are the foundation for both appropriations from the State of Texas and instructional dollars allocated to the Colleges through the funding model. The FY24 budget includes a 2.6% Smart Growth increase compared to the projected prior fiscal year.





Headcount – All Parts of Term

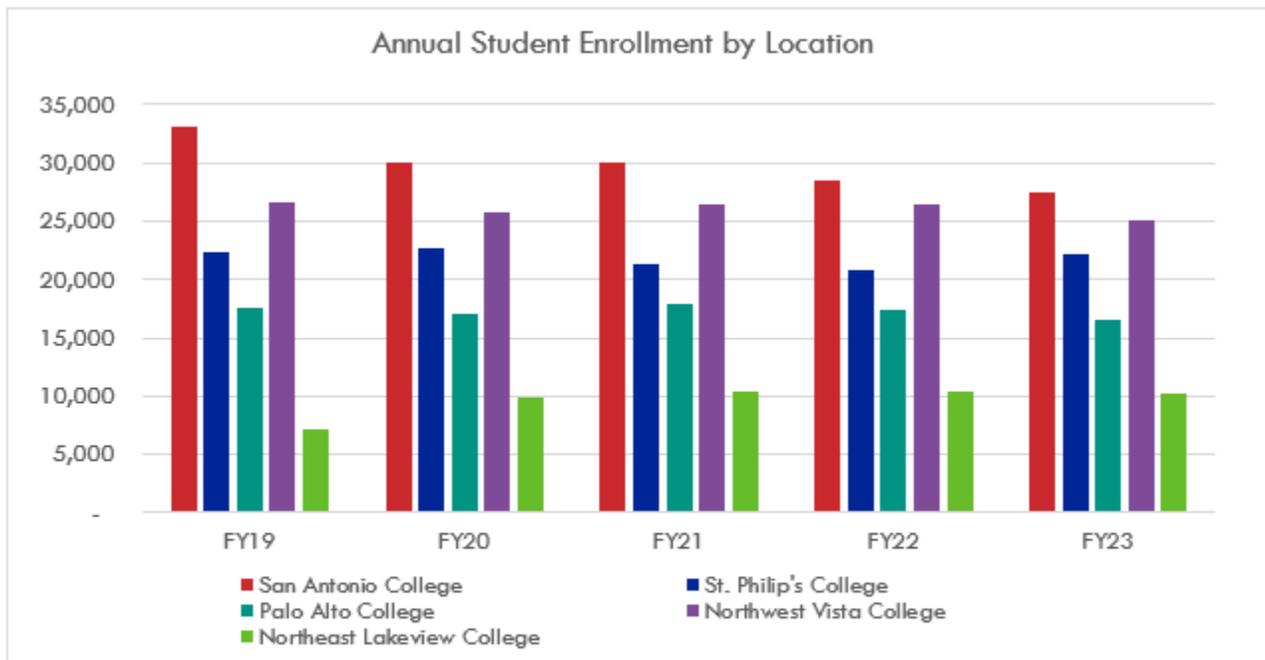
Student headcount for all parts of term is the number of students enrolled in a course(s) at one of the five Colleges, and are categorized as Non-Exempt (students paying full tuition), Exempt-Dual Credit (waived tuition for high school students, Academies, and Early College High School) enrolled in college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





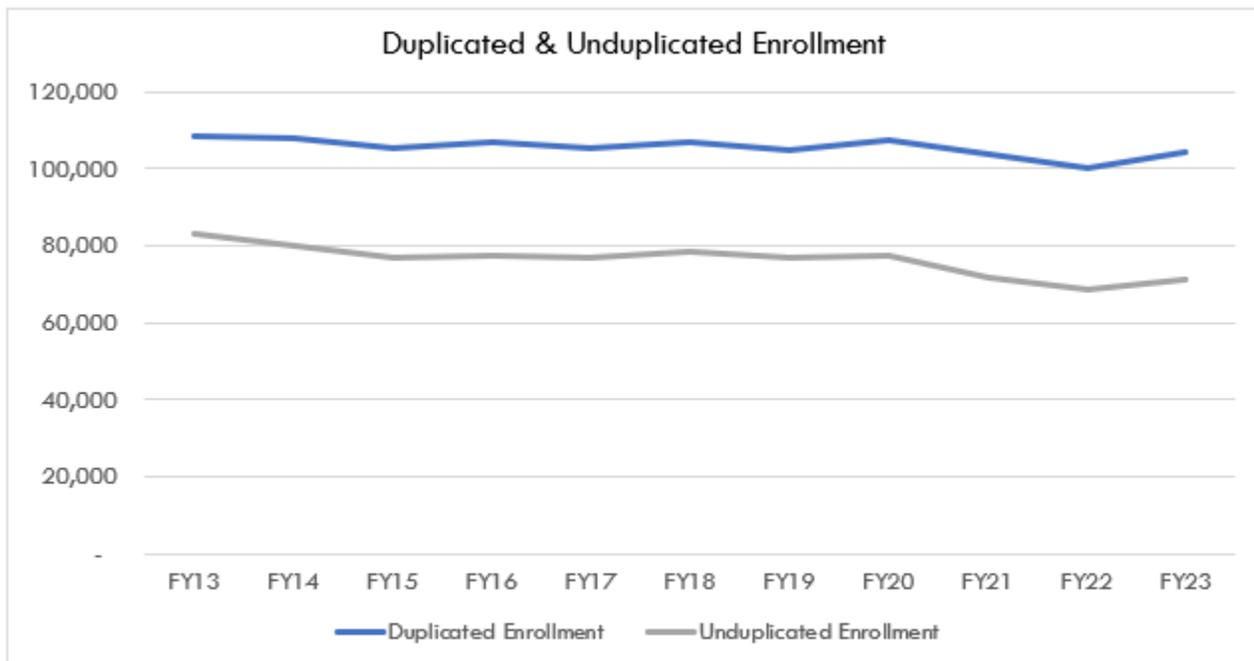
Annual Enrollment

Students may also attend courses at more than one college during a term and will be counted separately at each college, as represented in the following graphs.



Source: THECB Accountability System - Enrollment (Annual Unduplicated)

* For FY23 data from IRES



Source: THECB Accountability System - Enrollment (Annual Unduplicated)

* For FY23 data from IRES



APPENDIX



Department Budget Allocations by College by Functional Categories

San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
SAC Architecture	111001	811241	1020	5.00	332,655	405,273	-	1,842	739,770
SAC Biological Sciences	111001	811121	1030	12.00	770,043	755,915	-	56,751	1,582,709
SAC Astronomy	111001	811131	1030	3.00	238,041	61,411	-		299,452
SAC Chemistry	111001	811132	1030	5.00	272,855	315,934	-	12,431	601,220
SAC Earth Sciences	111001	811133	1030	2.00	144,274	97,921	-	1,842	244,037
SAC Anthropology	111001	811134	1030	1.00	64,936	95,249	-		160,185
SAC Physics	111001	811243	1030	2.00	145,479	113,495	-	1,842	260,816
SAC Mortuary Science	111001	812081	1030	5.00	323,547	169,960	-	82,876	576,383
SAC Mortuary Science	111005	812081	1030	-				16,000	16,000
SAC Business Occupations	111001	812011	1040	5.00	328,163	144,105	-	1,842	474,110
SAC Conf and Court Reporting	111001	812013	1040	4.00	168,916	184,896	-	1,842	355,654
SAC Legal Assistant	111001	812014	1040	1.00	64,936	49,183	-	1,842	115,961
SAC Banking Technology	111001	812041	1040	-		40,684	-		40,684
SAC Business Administration	111001	812042	1040	3.00	189,701	142,390	-		332,091
SAC Management	111001	812043	1040	7.00	478,452	175,777	-	2,302	656,531
SAC Real Estate Program	111001	812045	1040	3.00	97,209	47,230	-		144,439
SAC Journalism	111001	811182	1060	1.00	53,174	53,479	-	6,630	113,283
SAC KSYM	111001	811186	1060	-		99,379	-	1,842	101,221
SAC Radio and Television and Film	111001	811187	1060	4.00	214,036	238,754	-	9,393	462,183
SAC VP Academic Success	111001	811001	1070	-		45,000			45,000
SAC Computer Information Systems	111001	812061	1070	15.00	930,669	1,372,455	-	7,630	2,310,754
SAC Child Development Operations	111001	812053	1090	3.00	215,667	90,133	-	9,208	315,008
SAC Engineering	111001	811244	1100	1.00	92,020	93,546	-	1,842	187,408
SAC VP Academic Success	111001	811001	1110	-		3,600			3,600
SAC English	111001	811152	1120	25.07	1,665,601	562,983	-	1,842	2,230,426
SAC Multicultural Conference	111001	811153	1120	-				1,842	1,842
SAC Humanities	111001	811155	1120	2.00	123,773	136,896	-		260,669
SAC English As A Second Language	111001	811161	1120	4.00	189,091	192,446	-	1,842	383,379
SAC Philosophy	111001	811221	1120	8.00	500,794	354,076	-	1,842	856,712
SAC Auditorium	111001	811271	1120	-		172,270	-		172,270
SAC Speech Communication	111001	811275	1120	8.00	443,247	169,889	-	7,827	620,963
SAC Theater	111001	811276	1120	2.00	59,167	31,235	-	17,511	107,913
SAC Dance	111001	811277	1120	-		5,121	-	1,842	6,963



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 Education	111001	811291	1120	-		8,867	-		8,867
SAC World Languages	111001	811162	1130	6.00	355,723	394,371	-	2,302	752,396
SAC Interpreter Training	111001	812031	1130	9.00	474,533	370,157	-	1,842	846,532
SAC Dental Assistants	111001	812021	1140	2.00	90,024	148,781	-	27,625	266,430
SAC Medical Assisting	111001	812022	1140	-		360			360
SAC Allied Health-Shared Expenses	111001	812023	1140	-				1,842	1,842
SAC Credit EMS	111001	812024	1140	-		1,350			1,350
SAC Nursing Ed Associate Degree	111001	812091	1140	33.00	1,307,753	1,458,099	-	529,486	3,295,338
SAC Nursing Ed Associate Degree	111005	812091	1140	-		728,333		711,667	1,440,000
SAC Bachelor of Science-Nursing BSN	111001	812094	1140	4.00	186,388	303,366	-	115,106	604,860
SAC Bachelor of Science-Nursing BSN	111005	812094	1140	-		108,333		11,667	120,000
SAC Mental Health/Human Services	111001	812202	1140	-		4,230			4,230
SAC Library	111001	815301	1140	-				48,805	48,805
SAC VP Academic Success	111001	811001	1160	-		8,100			8,100
SAC Medical Assisting	111001	812022	1160	4.00	266,746	147,744	-	7,367	421,857
SAC Credit EMS	111001	812024	1160	3.00	135,861	122,862	-	7,827	266,550
SAC Mental Health/Human Services	111001	812202	1160	3.00	192,415	284,786	-	1,842	479,043
SAC Mathematics	111001	811203	1190	10.50	710,382	750,038	-	1,842	1,462,262
SAC Physical Education	111001	811192	1230	4.00	275,472	219,419	-	9,393	504,284
SAC Nursing Ed Associate Degree	111001	812091	1230	1.00	53,986				53,986
SAC Budget Office	111001	810021	1240	-				60,000	60,000
SAC Fire Technology	111001	812104	1240	5.00	224,548	607,700	-	98,251	930,499
SAC Fire Technology	111005	812104	1240	-				110,000	110,000
SAC Emergency Mgt and HL Security	111001	812106	1240	-				1,842	1,842
SAC Law Enforcement	111001	812107	1240	4.00	87,216	553,341	-	90,272	730,829
SAC Law Enforcement	111005	812107	1240	-				35,000	35,000
SAC Public Administration	111001	812204	1240	-		32,030	-		32,030
SAC Criminal Justice	111001	812205	1240	3.00	154,959	174,444	-	1,842	331,245
SAC History	111001	811171	1250	15.00	892,368	678,820	-	1,842	1,573,030
SAC Mexican American Studies	111001	811172	1250	-				1,842	1,842
SAC Political Science	111001	811231	1250	11.00	493,224	564,943	-	1,842	1,060,009
SAC Economics	111001	811232	1250	2.00	85,556	71,906	-		157,462
SAC Psychology	111001	811251	1250	8.00	655,299	504,763	-	1,842	1,161,904
SAC Sociology	111001	811261	1250	3.00	178,638	174,895	-	1,842	355,375
SAC Social Work	111001	811262	1250	1.00	68,805	75,531	-	1,842	146,178
SAC Student Development	111001	816409	1250	10.00	748,888	47,156	-		796,044
SAC Photography	111001	811183	1260	-		60,975	-	1,842	62,817



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 Communication Design	111001	811185	1260	3.00	256,145	74,931	-	5,157	336,233
SAC Music Business Program	111001	811188	1260	1.00		42,362	-	2,763	45,125
SAC Music	111001	811211	1260	7.00	391,870	266,690	-	4,604	663,164
SAC Music	111005	811211	1260	-				25,000	25,000
SAC Art	111001	811281	1260	4.00	254,201	433,463	-	5,525	693,189
SAC General Institutional Costs	111001	810002	1270	-		369,139	7,831,288		8,200,427
SAC General Institutional Costs	111005	810002	1270	-			72,140		72,140
SAC Academic Success Tutoring Centr	111001	815008	1270	-		46		-	46
SAC Mathematics	111001	811203	1280	10.50	710,382	22,584	-		732,966
SAC Developmental English	111001	811151	1290	2.93	234,619	586,155	-		820,774
PUBLIC SERVICE									
SAC General Institutional Costs	111001	810002	2010	-			320,445		320,445
SAC General Institutional Costs	171007	810002	2010	-			8,238		8,238
SAC General Institutional Costs	171009	810002	2010	-				93,940	93,940
SAC General Institutional Costs	171011	810002	2010	-			1,882		1,882
SAC Fredstock	111001	811103	2010	-				14,076	14,076
SAC AUX Student Publications	171003	811181	2010	-				500	500
SAC Computer Information Systems	171004	812061	2010	-		-		85,000	85,000
SAC Mortuary	111001	812082	2010	-		107,400	-	9,439	116,839
SAC Mortuary	171012	812082	2010	-				163,801	163,801
SAC Eco Centro	111001	813011	2010	-		348,040	-	23,415	371,455
SAC Eco Centro	171011	813011	2010	-		25,059	-	61,676	86,735
SAC CLCSA	171007	813017	2010	-				65,059	65,059
SAC Tech Store	111001	817007	2010	-		170,951	-		170,951
SAC Scobee Education Center	111001	817401	2010	-		420,855	-		420,855
SAC Scobee Education Center	171007	817401	2010	-		106,305	-		106,305
ACADEMIC SUPPORT									
SAC General Institutional Costs	111001	810002	3010	-			887,483		887,483
SAC Budget Office	111001	810021	3010	-				708,130	708,130
SAC Adjunct Faculty Council	111001	810107	3010	-				921	921
SAC VP Academic Success	111001	811001	3010	-		235,341	-	154,701	390,042
SAC Honors Academy	111001	811003	3010	-		12,312		9,208	21,520
SAC Special Projects	111001	811005	3010	-				6,446	6,446
SAC Dean Academic Success CCAST	111001	811101	3010	-		151,149	-	55,242	206,391
SAC Forensic Account	111001	811272	3010	-				10,129	10,129
SAC Writing Center	111001	811301	3010	-		46			46
SAC Dual Credit Admin and Operation	111001	811703	3010	-		534,983	-	120,631	655,614



San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Dean Academic Success HBBEPS	111001	812001	3010	-		313,523	-	87,042	400,565
SAC Dean Academic Success:Acad Svcs	111001	815001	3010	-		118,883	-	47,725	166,608
SAC Teaching and Learning Center	111001	815002	3010	-		150,582	-	18,417	168,999
SAC Academic Success Tutoring Centr	111001	815008	3010	-		840,261	-	46,042	886,303
SAC Library	111001	815301	3010	-		574,305	-	336,108	910,413
SAC Creative Multimedia	111001	815333	3010	-		205,043		-	205,043
SAC VP Student Success Office	111001	816001	3010	-		36,546			36,546
STUDENT SERVICES									
SAC General Institutional Costs	111001	810002	4010	-			2,944,233	18,500	2,962,733
SAC General Institutional Costs	111003	810002	4010	-			83,992		83,992
SAC Budget Office	111001	810021	4010	-				87,035	87,035
SAC Equity & Inclusion Excellence	111001	810105	4010	-		107,093	-		107,093
SAC Student Advocacy Center	111001	811006	4010	-		344,518	-	46,542	391,060
SAC Child Development Center	111001	812051	4010	-		560,080	-		560,080
SAC VP Student Success Office	111001	816001	4010	-		187,909	-	156,382	344,291
SAC Student Conduct	111001	816105	4010	-		226,471	-	9,308	235,779
SAC Student Activities	111001	816106	4010	-		289,807	-	11,670	301,477
SAC Vendor Fees	111001	816109	4010	-		3,081			3,081
SAC Student Activity Fee-Designated	111003	816110	4010	-		335,456	-	505,014	840,470
SAC Student Enrichment Center	111001	816111	4010	-		173,347	-	9,308	182,655
SAC Outreach & Recruitment	111001	816201	4010	-		1,351,523	-	37,234	1,388,757
SAC Admissions and Records	111001	816202	4010	-		564,726	-	12,287	577,013
SAC Commencement	111001	816204	4010	-				158,243	158,243
SAC Advising Services	111001	816401	4010	-		2,815,364	-	23,271	2,838,635
SAC Intl Student Services	111001	816403	4010	-		87,956	-	9,308	97,264
SAC Student Development	111001	816409	4010	-		570,459	-	4,604	575,063
SAC Counseling Services	111001	816410	4010	-		220,613	-	9,308	229,921
SAC Veterans Affairs	111001	816411	4010	-		901,027	-	39,654	940,681
SAC New Student Orientation	111001	816413	4010	-		31,304		18,617	49,921
SAC Disability Support Services	111001	816507	4010	-		230,288	-	18,617	248,905
SAC Empowerment Center	111001	816616	4010	-		648,952	-	46,542	695,494
SAC Assessment and Testing	111001	816701	4010	-		249,711	-	69,234	318,945
SAC Dean of Student Succss-Inst Sup	111001	816801	4010	-		151,024	-	46,542	197,566
SAC Dean of Student Succss-Holistic	111001	816802	4010	-		210,344	-	46,542	256,886
INSTITUTIONAL SUPPORT									
SAC General Institutional Costs	111001	810002	5010	-		(1,528,831)	982,151	469,011	(77,669)
SAC Office of the President	111001	810003	5010	-		629,104	-	187,604	816,708



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 Institutional Memberships	111001	810004	5010	-				77,856	77,856
SAC Hospitality Account	111001	810005	5010	-				187,604	187,604
SAC Special Initiatives	111001	810009	5010	-				4,221	4,221
SAC Staff Council Fund Raising	111001	810012	5010	-				4,690	4,690
SAC Paper Recycling	111001	810013	5010	-				37,463	37,463
SAC Fiesta Brunch-Scholarship Event	111001	810017	5010	-				28,141	28,141
SAC Budget Office	111001	810021	5010	-		327,581	-	604,145	931,726
SAC Faculty Senate	111001	810101	5010	-				4,690	4,690
SAC Resource College Development	111001	810103	5010	-		156,438	-	18,760	175,198
SAC Equity & Inclusion Excellence	111001	810105	5010	-		6,168		23,504	29,672
SAC Marketing & Strategic Communica	111001	810501	5010	-		547,661	-	187,317	734,978
SAC Nursing Ed Associate Degree	111001	812091	5010	-		2,416			2,416
SAC Bachelor of Science-Nursing BSN	111001	812094	5010	-		2,416			2,416
SAC Campus Logistics	111001	814007	5010	-		116,904	-		116,904
SAC Software	111001	815103	5010	-				440,196	440,196
SAC IT Asset Management	111001	815332	5010	-				187,317	187,317
SAC Intg Plan&PerformanceExcellence	111001	816002	5010	-		527,604	-	7,973	535,577
SAC VP College Services Office	111001	817001	5010	-		219,915	-	265,991	485,906
SAC Consolidated Printers	111001	817003	5010	-				131,122	131,122
SAC SACSCOC Reaccreditation	111001	817006	5010	-		7,864		12,194	20,058
SAC Tech Store	111001	817007	5010	-		15,596			15,596
SAC-FACES Fine Arts&Cultural Events	111001	817009	5010	-				18,760	18,760
SAC Risk Management	111001	817010	5010	-		71,413			71,413
SAC Campus Operations Management	111001	817013	5010	-		95,031		70,244	165,275
SAC Technology Center	111001	817201	5010	-		2,153,503	-	18,732	2,172,235
SAC Go-Print	111001	817202	5010	-				9,366	9,366
OPERATIONS AND MAINTENANCE OF PLANT									
SAC General Institutional Costs	111001	810002	6010	-			5,545		5,545
SAC General Institutional Costs	171005	810002	6010	-			3,018		3,018
SAC Gym Rental	111001	811193	6010	-		34,808		18,000	52,808
SAC Auditorium	111001	811271	6010	-		48,166	-		48,166
SAC Auditorium	171005	811271	6010	-		48,166	-	5,000	53,166
INSTITUTIONAL SCHOLARSHIPS									
SAC General Institutional Costs	111001	810002	7010	-				10,000	10,000
AUXILIARY ENTERPRISES									
SAC Child Development Center	131001	812051	8010	-				8,400	8,400
SAC Dean Academic Success:Acad Svcs	131001	815001	8010	-				1,332	1,332



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 Tech Store	171010	817007	8010	-				200,000	200,000
TRANSFERS									
SAC General Institutional Costs	111002	810002	9425	-				1,573,776	1,573,776
Total San Antonio College				301.00	\$ 17,592,447	\$ 34,916,315	\$ 13,140,415	\$ 10,499,087	\$ 76,148,264

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

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments
 Department budgets are required by State Law in Texas State Statute Sec. 51.402b.



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

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
SPC SWC AMT Program	112001	828013	1020	3.00	162,016	75,790	-	1,000	238,806
SPC SWC AMT Program	112005	828013	1020	-				35,000	35,000
SWC Machine Technology	112001	828562	1020	6.00	294,802	164,036	-	30,665	489,503
SWC Machine Technology	112005	828562	1020	-				6,000	6,000
SWC Welding	112001	828563	1020	5.00	253,650	215,248	-	35,357	504,255
SWC Welding	112005	828563	1020	-				40,000	40,000
SPC Physics	112001	821151	1030	2.00	99,356	93,277	-	4,079	196,712
SPC Biological Sciences	112001	821152	1030	15.00	832,489	1,035,763	-	35,765	1,904,017
SPC Chemistry	112001	821153	1030	7.00	420,577	402,892	-	37,396	860,865
SPC Counseling and Student Develop	112001	826031	1030	1.00	67,605	4,299	-		71,904
SPC Business Administration	112001	821133	1040	-		20,000	-	1,000	21,000
SPC Administrative Computer Tech	112001	822041	1040	-		82,578	-	7,275	89,853
SPC Accounting Informatn Sys Tech	112001	822042	1040	1.00	94,765	21,160	-	1,000	116,925
SPC Business Management	112001	822043	1040	3.00	189,866	112,418	-	1,000	303,284
SPC VP Academic Affairs Office	112001	821001	1070	-		35,000			35,000
SPC Computer Science	112001	821134	1070	3.00	182,731	48,591	-	1,000	232,322
SPC Computer Maintenance	112001	822032	1070	1.00	37,703	78,081	-	1,000	116,784
SPC Computer Maintenance	112005	822032	1070	-				1,000	1,000
SPC Information Technology	112001	822044	1070	7.00	365,060	498,506	-	6,459	870,025
SWC Electrician	112001	828502	1080	3.00	158,397	134,272	-	13,598	306,267
SWC Electrician	112005	828502	1080	-				12,000	12,000
SWC Plumbing	112001	828505	1080	2.00	84,630	31,334		1,000	116,964
SWC Plumbing	112005	828505	1080	-				4,500	4,500
SPC Early Childhood Studies	112001	822004	1090	2.00	112,534	76,773	-	1,019	190,326
SPC Tourism Hospitality Culinary	112001	822061	1090	11.00	600,717	474,465	-	5,249	1,080,431
SPC Tourism Hospitality Culinary	112005	822061	1090	-				75,000	75,000
SPC Child Development Operations	112001	826021	1090	-		437,416	-	69,000	506,416
SPC Engineering	112001	821135	1100	1.00	74,474	35,651	-	33,997	144,122
SPC Electronic Systems Technology	112001	822031	1110	3.00	186,215	52,709	-	11,117	250,041
SPC Power Generation & Altrn Energy	112001	822034	1110	1.00	33,333	87,786	-	1,000	122,119
SWC Allied Construction	112001	828011	1110	-		139,503	-		139,503
SWC HVAC	112001	828501	1110	3.00	141,506	140,537	-	23,450	305,493
SWC HVAC	112005	828501	1110	-				4,500	4,500
SWC Home Building	112001	828503	1110	2.00	96,800	140,744	-	8,839	246,383
SWC Home Building	112005	828503	1110	-				4,500	4,500
SPC English	112001	821112	1120	11.80	787,058	267,647	-	7,547	1,062,252



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 Writing Center	112001	821113	1120	-				5,317	5,317
SPC Reading and Education	112001	821171	1120	2.00	114,786	231,068	-	1,000	346,854
SPC Foreign Languages	112001	821172	1130	2.00	98,862	26,388	-	1,000	126,250
SPC Nursing Associate Degree	112001	822052	1140	5.00	295,973	153,493	-	3,399	452,865
SPC Nursing Associate Degree	112005	822052	1140	-				75,000	75,000
SPC Nursing Special Program Tuition	112001	822055	1140	-		9,300			9,300
SPC Nurse Aide	112001	822056	1140	2.00	116,520	94,766	-	3,841	215,127
SPC Simulation Center	112001	822057	1140	-				30,937	30,937
SPC VP Academic Affairs Office	112001	821001	1160	-		66,600			66,600
SPC Dean of Health Science Office	112001	821801	1160	-		98,012	-		98,012
SPC Bio-Med Technology	112001	822005	1160	2.00	100,718	27,451	-	3,501	131,670
SPC Bio-Med Technology	112005	822005	1160	-				12,000	12,000
SPC Echocardiography	112001	822006	1160	1.00	60,000	28,683	-	1,000	89,683
SPC Echocardiography	112005	822006	1160	-				17,000	17,000
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	194,592	88,175	-	1,733	284,500
SPC Occupational Therapy Assistant	112005	822012	1160	-		57,533		7,467	65,000
SPC Radiography	112001	822013	1160	6.00	377,894	276,088	-	2,685	656,667
SPC Radiography	112005	822013	1160	-		36,318	-	113,682	150,000
SPC Sonography	112001	822014	1160	4.00	223,591	144,732	-	1,223	369,546
SPC Sonography	112005	822014	1160	-				60,000	60,000
SPC Respiratory Care	112001	822015	1160	5.00	292,263	217,801	-	1,000	511,064
SPC Respiratory Care	112005	822015	1160	-				80,000	80,000
SPC Surgical Tech	112001	822016	1160	2.00	114,760	61,126	-	1,000	176,886
SPC Surgical Tech	112005	822016	1160	-				35,000	35,000
SPC Cardiovascular	112001	822017	1160	4.00	220,557	74,157	-	1,835	296,549
SPC Cardiovascular	112005	822017	1160	-				40,000	40,000
SPC Medical Laboratory	112001	822018	1160	2.00	111,945	109,294	-	22,132	243,371
SPC Medical Laboratory	112005	822018	1160	-				60,000	60,000
SPC Physical Therapy Assistant	112001	822019	1160	3.00	183,074	104,346	-	1,733	289,153
SPC Physical Therapy Assistant	112005	822019	1160	-		57,533		12,467	70,000
SPC Health Information Systems	112001	822020	1160	2.00	113,262	157,799	-	1,000	272,061
SPC Health Information Systems	112005	822020	1160	-				35,000	35,000
SPC Vision Care Technology	112001	822063	1160	2.00	125,998	24,905	-	1,000	151,903
SPC Vision Care Technology	112005	822063	1160	-				15,000	15,000
SPC Histologic Technician	112001	822064	1160	2.00	105,943	28,061	-	2,039	136,043
SPC Histologic Technician	112005	822064	1160	-				35,000	35,000
SPC Nursing Vocational	112001	822051	1180	16.00	951,253	360,656	-	8,601	1,320,510



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 Vocational	112005	822051	1180	-				300,000	300,000
SPC Nursing New Braunfels Prog	112001	822053	1180	-	-	12,191	-	-	12,191
SPC Mathematics	112001	821131	1190	10.35	584,111	358,118	-	35,697	977,926
SPC Automotive Technology	112001	822021	1200	13.00	700,961	297,015	-	27,010	1,024,986
SPC Automotive Technology	112005	822021	1200	-				62,000	62,000
SPC General Motors	112001	822022	1200	-		63,013	-	45,830	108,843
SPC Ford Motors	112001	822023	1200	-		81,260	-	58,344	139,604
SWC Auto Body	112001	828561	1200	2.00	104,091	79,746	-	37,736	221,573
SWC Auto Body	112005	828561	1200	-				7,000	7,000
SWC Aviation	112001	828541	1210	11.00	577,431	239,917	-	34,949	852,297
SWC Aviation	112005	828541	1210	-				58,000	58,000
SWC Diesel Technology	112001	828543	1210	5.00	271,982	219,755	-	31,209	522,946
SWC Diesel Technology	112005	828543	1210	-				35,000	35,000
SWC Auto Body	112001	828561	1210	1.00	52,243	3,396	-	-	55,639
SPC Kinesiology	112001	821141	1230	2.00	129,794	146,387	-	5,269	281,450
SPC Psychology	112001	821161	1250	4.00	276,267	280,561	-	1,257	558,085
SPC Social Sciences	112001	821162	1250	18.00	1,155,776	419,962	-	11,053	1,586,791
SPC Theater and Fine Arts	112001	821121	1260	3.00	207,780	326,842	-	23,288	557,910
SPC Music	112001	821122	1260	2.00	115,858	133,037	-	8,703	257,598
SPC Music	112005	821122	1260	-				13,500	13,500
SPC General Institutional Costs	112001	820002	1270	-		746,024	6,212,551		6,958,575
SPC General Institutional Costs	112005	820002	1270	-			50,212		50,212
SPC Community Svc and Training	112001	823008	1270	-		17,728	-	12,263	29,991
SPC Distance Learning	112001	823053	1270	-				9,000	9,000
SPC School To Work Program	112001	828004	1270	-		47,866	-	80,965	128,831
SPC Mathematics	112001	821131	1280	1.00	51,349	3,338	-	-	54,687
SPC Developmental Math	112001	821132	1280	6.65	479,730	589,963	-	4,249	1,073,942
SPC Developmental English	112001	821111	1290	3.20	234,504	64,617	-	1,000	300,121
SPC Writing Center	112001	821113	1290	-		67,975	-	-	67,975
SPC General Institutional Costs	112005	820002	1999	-				120,000	120,000
PUBLIC SERVICE									
SPC General Institutional Costs	112001	820002	2010	-			6,281		6,281
SPC OE - Fine Arts	112001	821123	2010	-		4,619	-	20,000	24,619
SPC CETC-BIS Contract Training	112001	822045	2010	-				3,000	3,000
SPC Community Svc and Training	112001	823008	2010	-		72,467			72,467
SPC GED Testing	112001	826065	2010	-				1,500	1,500
ACADEMIC SUPPORT									



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 General Institutional Costs	112001	820002	3010	-			1,357,506		1,357,506
SPC Leadership and Learning Cntr	112001	820301	3010	-		55,545			55,545
SPC VP Academic Affairs Office	112001	821001	3010	-		250,287	-	156,200	406,487
SPC Dean Arts and Sciences Office	112001	821101	3010	-		251,888	-	26,151	278,039
SPC Dual Credit/ECHS	112001	821102	3010	-		547,360	-	1,000	548,360
SPC Dean of Health Science Office	112001	821801	3010	-		383,169	-	36,163	419,332
SPC Dean Applied Science Office	112001	822001	3010	-		157,605	-	12,747	170,352
SPC Instructional Development	112001	823041	3010	-		365,619	-	3,467	369,086
SPC Information&Communication Tech	112001	823051	3010	-		1,133,468	-	48,819	1,182,287
SPC Library Services	112001	824001	3010	-		903,033	-	21,656	924,689
SPC Library Archives	112001	824002	3010	-				3,552	3,552
SPC Library Books and Materials	112001	824003	3010	-				196,749	196,749
SPC Media Services	112001	824004	3010	-		57,237	-	6,146	63,383
SPC Dean Interdisciplinary Programs	112001	825001	3010	-		159,654	-	1,513	161,167
SWC - College Services	112001	828003	3010	-		135,163	-	9,995	145,158
SPC Dean for Academic Success SWC	112001	828005	3010	-		301,545	-	14,447	315,992
SWC Allied Construction	112001	828011	3010	-				3,407	3,407
STUDENT SERVICES									
SPC General Institutional Costs	112001	820002	4010	-			1,617,332	12,500	1,629,832
SPC General Institutional Costs	112003	820002	4010	-			30,062		30,062
SPC VP Student Success Office	112001	826001	4010	-		205,658	-	33,489	239,147
SPC Student Activity Fee-Designated	112003	826005	4010	-		228,172	-	226,691	454,863
SPC Counseling and Student Develop	112001	826031	4010	-		88,081	-	1,000	89,081
SPC Recruitment	112001	826033	4010	-		438,087	-	16,624	454,711
SPC Educational Support Svcs	112001	826041	4010	-		769,866	-	58,203	828,069
SPC Advising	112001	826042	4010	-		2,029,401	-	13,598	2,042,999
SPC Admissions and Records	112001	826062	4010	-		850,652	-	22,927	873,579
SPC Assessment and Testing	112001	826068	4010	-		298,441	-	19,378	317,819
SPC Veterans Affairs	112001	826069	4010	-				15,000	15,000
SPC Military Support Services	112001	826070	4010	-		376,498	-	1,019	377,517
SPC Service Learning	112001	826081	4010	-		52,713	-	22,778	75,491
SPC Health Center	112001	826091	4010	-		125,812	-	1,002	126,814
SPC Student Activities	112001	826092	4010	-		312,401	-	3,637	316,038
INSTITUTIONAL SUPPORT									
SPC General Institutional Costs	112001	820002	5010	-			620,147	1,980,964	2,601,111
SPC Office of the President	112001	820003	5010	-		1,004,797	-	69,828	1,074,625
SPC Hospitality Account	112001	820004	5010	-				125,000	125,000



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 Staff Council	112001	820005	5010	-				4,750	4,750
SPC Quality Enhancement Plan	112001	820007	5010	-				14,800	14,800
SPC Business Services	112001	820008	5010	-				968,330	968,330
SPC Institutional Effectiveness	112001	820009	5010	-				32,000	32,000
SPC Faculty Senate	112001	820012	5010	-				750	750
SPC Health Wellness Program	112001	820014	5010	-				5,099	5,099
SPC LRC Fines	112001	820018	5010	-				1,500	1,500
SPC Marketing & Strategic Commun.	112001	820041	5010	-		449,525	-	110,417	559,942
SPC Institutional Advancement	112001	820101	5010	-		383,569	-	44,496	428,065
SPC Planning and Research	112001	820201	5010	-		228,083	-	8,822	236,905
SPC Hospitality Operations	112001	822062	5010	-				70,102	70,102
SPC Hospitality Operations	172007	822062	5010	-				50,000	50,000
SPC ACE Instruction	172005	823006	5010	-				10,000	10,000
SPC Commencement	112001	826063	5010	-				143,200	143,200
OPERATIONS AND MAINTENANCE OF PLANT									
SPC General Institutional Costs	172001	820002	6010	-			663		663
SPC General Institutional Costs	172002	820002	6010	-				5,000	5,000
SPC Office of the President	172001	820003	6010	-		2,000		13,400	15,400
SPC Theater and Fine Arts	172002	821121	6010	-				10,000	10,000
AUXILIARY ENTERPRISES									
SPC General Institutional Costs	132001	820002	8010	-			27,218		27,218
SPC GoPrint	132001	823055	8010	-				15,000	15,000
SPC Child Development Center	112001	826022	8010	-				3,365	3,365
SPC Child Development Center	132001	826022	8010	-		100,457	-	26,328	126,785
TRANSFERS									
SPC General Institutional Costs	112002	820002	9425	-				1,336,511	1,336,511
Total St. Philip's College				241.00	\$ 14,020,152	\$ 24,362,344	\$ 9,921,972	\$ 8,302,246	\$ 56,606,714

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

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments

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



Palo Alto College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
PAC Agriculture	113001	831211	1010	1.00	60,599	23,939	-	7,185	91,723
PAC Horticulture	113001	831212	1010	1.00	53,000	217,167	-	10,664	280,831
PAC Business Services	113001	830015	1020	-		71,835			71,835
PAC Welding Technology	113001	831288	1020	2.00	80,000	-	-	-	80,000
PAC Welding Technology	113005	831288	1020	-				12,200	12,200
PAC VP Academic Success Office	113001	831001	1030	-		4,000			4,000
PAC Biology - General	113001	831231	1030	11.00	775,100	499,019	-	19,666	1,293,785
PAC Chemistry	113001	831232	1030	4.00	287,093	171,394	-	27,985	486,472
PAC Physics	113001	831235	1030	1.00	60,178	33,912	-	12,632	106,722
PAC Geology	113001	831236	1030	1.00	51,360	13,338	-	1,663	66,361
PAC Biology - A&P/Micro	113001	831237	1030	-				23,446	23,446
PAC Brewing Technology	113001	831284	1030	-		15,000			15,000
PAC VP Academic Success Office	113001	831001	1040	-		3,000			3,000
PAC Business Administration	113001	831221	1040	-		50,000	-		50,000
PAC Business Occupations	113001	831222	1040	1.00	55,000	50,143	-	6,808	111,951
PAC Distribution Logistics	113001	831223	1040	1.00	55,000	20,639	-	6,883	82,522
PAC Mid-Management	113001	831224	1040	6.00	157,711	114,735	-	6,050	278,496
PAC Accounting	113001	831263	1040	2.00	152,131	40,834	-		192,965
PAC Mass Communications	113001	831175	1060	1.00	56,660	15,000	-	378	72,038
PAC VP Academic Success Office	113001	831001	1070	-		150,000			150,000
PAC Computer Science	113001	831251	1070	3.00	251,084	136,051	-	6,807	393,942
PAC Computer Information Systems	113001	831252	1070	4.00	303,819	342,852	-	7,564	654,235
PAC Cybersecurity	113001	831253	1070	1.00	61,479	3,996	-	7,564	73,039
PAC Teacher Assistant and Aide Prog	113001	831136	1090	-		20,000			20,000
PAC Cosmetology	113001	831225	1090	4.00	246,906	317,250	-	85,903	650,059
PAC Cosmetology	113005	831225	1090	-				81,300	81,300
PAC Engineering	113001	831234	1100	-		55,180	-	8,321	63,501
PAC VP Academic Success Office	113001	831001	1110	-		50,000			50,000
PAC Electro-Mechanical Technology	113001	831281	1110	-		20,000		7,564	27,564
PAC Oil and Gas Technology	113001	831283	1110	-		3,617			3,617
PAC Advanced Manufacturing Technlgy	113001	831287	1110	2.00	152,298	-	-		152,298
PAC Industrial Technology	113001	831297	1110	-		107,218	-	53,993	161,211
PAC VP Academic Success Office	113001	831001	1120	-		10,334			10,334
PAC Speech	113001	831113	1120	4.00	239,905	181,075	-	2,283	423,263
PAC Humanities	113001	831131	1120	3.00	149,240	17,392	-		166,632
PAC Philosophy	113001	831133	1120	2.00	77,849	73,338	-		151,187



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 English	113001	831172	1120	13.00	840,206	391,253	-	1,513	1,232,972
PAC Reading and Education	113001	831176	1120	1.00	78,014	11,786	-		89,800
PAC Working Writers Series	113001	831179	1120	-				3,782	3,782
PAC LIS	113001	831303	1120	-		65,024	-		65,024
PAC Foreign Languages	113001	831174	1130	2.00	136,541	49,450	-	61	186,052
PAC Business Services	113001	830015	1140	-		81,985		90,000	171,985
PAC Nursing ADN	113001	831293	1140	4.00	216,892	156,936	-	-	373,828
PAC Nursing ADN	113005	831293	1140	-				45,000	45,000
PAC Dental Hygiene	113001	831292	1150	3.00	216,894	358,152	-	90,000	665,046
PAC Dental Hygiene	113005	831292	1150	-				45,000	45,000
PAC VP Academic Success Office	113001	831001	1160	-		48,700			48,700
PAC Healthcare Administrator	113001	831226	1160	1.00	68,273	65,152	-	7,488	140,913
PAC Veterinary Technology	113001	831296	1160	2.00	116,793	294,529	-	37,062	448,384
PAC Veterinary Technology	113005	831296	1160	-				47,200	47,200
PAC VP Academic Success Office	113001	831001	1190	-		4,000			4,000
PAC Mathematics	113001	831261	1190	10.00	539,308	375,687	-	3,782	918,777
PAC VP Academic Success Office	113001	831001	1230	-		2,000			2,000
PAC Kinesiology	113001	831266	1230	4.00	310,462	79,039	-	7,336	396,837
PAC VP Academic Success Office	113001	831001	1240	-		1,000			1,000
PAC Criminal Justice	113001	831271	1240	1.00	53,000	78,602	-	756	132,358
PAC Social Work	113001	831272	1240	-		30,000			30,000
PAC VP Academic Success Office	113001	831001	1250	-		11,000			11,000
PAC Psychology	113001	831134	1250	3.00	221,945	178,400	-	-	400,345
PAC Sociology	113001	831135	1250	1.00	52,227	53,395	-		105,622
PAC Student Development	113001	831137	1250	6.00	426,641	70,573	-	1,513	498,727
PAC Economics	113001	831151	1250	1.00	45,797	106,163	-	756	152,716
PAC Geography	113001	831152	1250	1.00	57,913	13,669	-		71,582
PAC Government	113001	831153	1250	7.00	466,298	242,999	-		709,297
PAC History	113001	831154	1250	6.00	355,620	195,269	-	1,513	552,402
PAC Mexican-American Studies	113001	832505	1250	-		20,000	-	11,447	31,447
PAC VP Academic Success Office	113001	831001	1260	-		1,000			1,000
PAC Art	113001	831111	1260	4.00	339,157	110,201	-	3,025	452,383
PAC Drama	113001	831112	1260	1.00	63,066	47,615	-	13,600	124,281
PAC Music	113001	831114	1260	2.00	136,420	176,759	-	3,479	316,658
PAC Music	113005	831114	1260	-				15,000	15,000
PAC Dance	113001	831118	1260	-		5,000	-	756	5,756
PAC General Institutional Costs	113001	830002	1270	-		297,788	3,629,068	57,237	3,984,093



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 Technical Computer Labs	113001	830004	1270	-				197,878	197,878
PAC Participatory Budgeting	113001	830010	1270	-				40,884	40,884
PAC Honors Program	113001	830012	1270	-		10,000	-	4,089	14,089
PAC Business Services	113001	830015	1270	-				374,353	374,353
PAC Paper Recycling Fund	113001	830017	1270	-				34,751	34,751
PAC GoPrint Services	113001	830106	1270	-				25,000	25,000
PAC Distance Learning	113001	830201	1270	-		4,026			4,026
PAC VP Academic Success Office	113001	831001	1270	-		(789,195)			(789,195)
PAC One-Stop STEM Center	113001	831006	1270	-		211,739	-	10,000	221,739
PAC Comm Prmgs-Adult Learn GED/ESL	113001	831405	1270	-		110,061	-	73,946	184,007
PAC Comm Prgms-Outreach & Engagment	113001	831417	1270	-		78,905	-	4,254	83,159
PAC VP Academic Success Office	113001	831001	1280	-		3,000			3,000
PAC Developmental Math	113001	831262	1280	6.00	385,655	154,294	-		539,949
PAC VP Academic Success Office	113001	831001	1290	-		3,000			3,000
PAC Developmental English	113001	831171	1290	3.00	185,736	56,883	-		242,619
PUBLIC SERVICE									
PAC Eggstravaganza	113001	830007	2010	-				20,000	20,000
PAC Pumpkin Patch	113001	831410	2010	-				10,000	10,000
PAC Winter Wonderland	113001	831416	2010	-				125,000	125,000
ACADEMIC SUPPORT									
PAC General Institutional Costs	113001	830002	3010	-			389,634		389,634
PAC Business Services	113001	830015	3010	-		169,199		100,000	269,199
PAC VP Academic Success Office	113001	831001	3010	-		246,709	-	28,618	275,327
PAC Quality Enhancement Plan	113001	831002	3010	-		14,411	-	12,266	26,677
PAC Tutoring Services	113001	831008	3010	-		207,791	-	13,992	221,783
PAC Teaching & Learning Center	113001	831009	3010	-		170,478	-	4,908	175,386
PAC Dean Of Arts & Sciences Office	113001	831101	3010	-		163,719	-	33,525	197,244
PAC Dean Of Career & Technology Off	113001	831201	3010	-		153,613	-	29,280	182,893
PAC Dean Of Learning Resource	113001	831301	3010	-		720		6,542	7,262
PAC Learning Resources	113001	831302	3010	-		494,859	-	1,696	496,555
PAC LIS	113001	831303	3010	-				379	379
PAC Library Automation	113001	831304	3010	-				11,457	11,457
PAC Library Books and Materials	113001	831305	3010	-				92,275	92,275
PAC LRC Fines	113001	831307	3010	-				1,000	1,000
PAC Assessment	113001	832204	3010	-		4,389			4,389
PAC Alumni Engagement	113001	832503	3010	-				2,269	2,269
STUDENT SERVICES									



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 General Institutional Costs	113001	830002	4010	-			1,459,176	5,070	1,464,246
PAC General Institutional Costs	113003	830002	4010	-			75,214		75,214
PAC Business Services	113001	830015	4010	-				100,000	100,000
PAC Gym Rental	173001	830020	4010	-				2,000	2,000
PAC Commencement	113001	830102	4010	-				80,000	80,000
PAC New Student Orientation	113001	830205	4010	-		481,917	-	32,000	513,917
PAC VP Student Success Office	113001	832001	4010	-		119,569	-	28,209	147,778
PAC PACfest	113001	832005	4010	-				150,000	150,000
PAC Dean of Advocacy & Student Life	113001	832006	4010	-		111,671	-	7,768	119,439
PAC Dean of Advising & Enrollment	113001	832051	4010	-		90,725	-	7,768	98,493
PAC Student Conduct	113001	832052	4010	-		93,409	-	4,160	97,569
PAC Student Govt Assoc	113001	832053	4010	-				3,680	3,680
PAC Student Activities	113001	832101	4010	-		187,558	-	9,076	196,634
PAC Clinic	113001	832102	4010	-				8,177	8,177
PAC New Student Convocation	113001	832103	4010	-				6,051	6,051
PAC PTK Honor Society	113001	832104	4010	-				4,088	4,088
PAC Student Activity Fee-Designated	113003	832106	4010	-		305,887	-	55,182	361,069
PAC SHARE Center	113001	832107	4010	-		184,478	-	25,000	209,478
PAC Community Garden	113001	832108	4010	-				8,176	8,176
PAC Admissions and Records	113001	832201	4010	-		450,974	-	3,782	454,756
PAC Assessment	113001	832204	4010	-		169,392	-	55,500	224,892
PAC Veterans Affairs	113001	832206	4010	-		292,688	-	10,253	302,941
PAC Counseling	113001	832401	4010	-		164,745	-	3,857	168,602
PAC Puente Program	113001	832402	4010	-		-	-	7,359	7,359
PAC Special Populations	113001	832502	4010	-		161,004	-	3,555	164,559
PAC Scholarship Support Services	113001	832504	4010	-				3,403	3,403
PAC Undergraduate Advising	113001	832506	4010	-		300,638	-		300,638
PAC Dual Credit	113001	832507	4010	-		172,494	-	121,880	294,374
PAC College & Career Readiness Mdls	113001	832508	4010	-		434,496	-	12,857	447,353
PAC STEAM Advising Center	113001	832509	4010	-		455,230	-	3,588	458,818
PAC SEED Advising Center	113001	832510	4010	-		367,325	-	3,966	371,291
PAC BOLD Advising Center	113001	832511	4010	-		382,671	-	2,681	385,352
PAC Advising Management	113001	832512	4010	-		223,566	-	25,000	248,566
PAC ECHS & DC Management	113001	832513	4010	-		120,974	-	4,089	125,063
INSTITUTIONAL SUPPORT									
PAC General Institutional Revenue	113001	830001	5010	-				17,000	17,000
PAC General Institutional Costs	113001	830002	5010	-			977,300	34,037	1,011,337



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 Office of the President	113001	830003	5010	-		776,137	-	35,978	812,115
PAC Hospitality Account	113001	830005	5010	-				36,795	36,795
PAC Celebracion	113001	830006	5010	-				22,690	22,690
PAC Technology Plan Funds	113001	830009	5010	-				181,526	181,526
PAC Budget Office Operations	113001	830011	5010	-		109,858	-	378	110,236
PAC Business Services	113001	830015	5010	-				220,643	220,643
PAC Staff Council Designated Rev	113001	830016	5010	-				4,089	4,089
PAC Information Technology Services	113001	830018	5010	-		956,620	-	30,591	987,211
PAC SACS Accreditation	113001	830024	5010	-				15,127	15,127
PAC Marketing & Strategic Comm.	113001	830101	5010	-		451,401	-	150,513	601,914
PAC VP of College Services Office	113001	830104	5010	-		357,606	-	20,610	378,216
PAC Hospitality College Services	113001	830105	5010	-				4,089	4,089
PAC Campus Safety	113001	830107	5010	-		59,777	-	10,945	70,722
PAC Emergency Management	113001	830109	5010	-				10,000	10,000
PAC Planning and Research	113001	830203	5010	-		132,367	-	18,967	151,334
PAC Institutional Advancement	113001	830209	5010	-		137,330	-	3,403	140,733
PAC Campus Operations Mngmt	113001	830210	5010	-		192,868	-	26,791	219,659
PAC Strategic Planning	113001	830300	5010	-				8,177	8,177
PAC Faculty Senate	113001	831004	5010	-				8,177	8,177
PAC Hospitality Academic Affairs	113001	831007	5010	-				4,089	4,089
PAC Auditorium	113001	831117	5010	-		112,286	-	10,968	123,254
PAC Health Wellness Program	113001	831267	5010	-				2,454	2,454
PAC Hospitality Student Affairs	113001	832003	5010	-				4,088	4,088
OPERATIONS AND MAINTENANCE OF PLANT									
PAC General Institutional Costs	113001	830002	6010	-			10,035		10,035
PAC Business Services	113001	830015	6010	-		116,390		100,000	216,390
INSTITUTIONAL SCHOLARSHIPS									
PAC Scholarship Support Services	113001	832504	7010	-				90,884	90,884
AUXILIARY ENTERPRISES									
PAC General Institutional Costs	133001	830002	8010	-			73,365		73,365
PAC Misc Facility Rentals	173003	830019	8010	-				5,000	5,000
PAC Natatorium Operation + Maint	133003	830022	8010	-		13,631			13,631
PAC - Soccer Field	173003	830023	8010	-				10,000	10,000
PAC Summer Camps - Athletics	133001	830026	8010	-		76,318	-	73,682	150,000
PAC Summer Camps - STEM	133001	830029	8010	-				50,000	50,000
PAC Natatorium - LTS prgm	133003	830030	8010	-		14,151	-		14,151
PAC Drama	173002	831112	8010	-				2,000	2,000



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 Auditorium	173002	831117	8010	-				15,000	15,000
PAC Talks	173002	831119	8010	-				2,000	2,000
PAC Horticulture	173002	831212	8010	-				2,000	2,000
PAC College & Career Readiness Mdls	173003	832508	8010	-				60,339	60,339
PAC AUX Family Center	133001	832901	8010	-		184,757	-	125,526	310,283
TRANSFERS									
PAC General Institutional Costs	113002	830002	9425	-				777,902	777,902
Total Palo Alto College				137.00	\$ 8,639,270	\$ 16,886,893	\$ 6,613,792	\$ 5,137,160	\$ 37,277,115

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

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments

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



Northwest Vista College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
NVC Biological Sciences	114001	842042	1030	19.00	1,299,729	609,013	-	172,304	2,081,046
NVC Chemistry	114001	842043	1030	6.00	414,138	216,543	-	44,579	675,260
NVC Geology	114001	842044	1030	2.00	128,189	26,339	-	5,571	160,099
NVC Physics	114001	842045	1030	3.00	200,206	101,077	-	20,547	321,830
NVC Science Tutoring & Advocacy Lab	114001	842047	1030	-		276,855	-	3,500	280,355
NVC Clinical Research Coordinator	114001	842054	1030	1.00	67,212	56,511	-		123,723
NVC Business Administration	114001	842022	1040	1.00	50,238	70,270	-		120,508
NVC Accounting	114001	842023	1040	3.00	216,489	121,871	-		338,360
NVC Customer Services/Sales Ops	114001	842055	1040	-		50,350	-		50,350
NVC Digital Video & Cinema Prod	114001	842060	1060	1.00	56,129	105,270	-	9,665	171,064
NVC Gaming Development	114001	842061	1060	3.00	171,138	183,589	-	-	354,727
NVC Mass Communications	114001	842083	1060	1.00	54,931	52,053	-	200	107,184
NVC Digital Media	114001	842059	1070	2.00	152,133	118,662	-	7,325	278,120
NVC Digital Video & Cinema Prod	114001	842060	1070	-		42,553	-		42,553
NVC Computer Information Systems	114001	842062	1070	4.00	279,191	242,035	-		521,226
NVC Info Assurance and Cybersecurit	114001	842063	1070	1.00	53,555	70,861	-	4,500	128,916
NVC Education	114001	842085	1090	2.00	136,918	68,924	-	1,000	206,842
NVC Engineering	114001	842046	1100	2.00	174,784	140,579	-	3,850	319,213
NVC Water Resource Science	114001	842053	1110	1.00	71,016	17,074	-	5,200	93,290
NVC Nanotechnology	114001	842058	1110	-		49,277	-	-	49,277
NVC Philosophy	114001	842032	1120	5.00	302,372	230,721	-		533,093
NVC Humanities	114001	842033	1120	3.00	195,970	141,276	-		337,246
NVC Speech	114001	842084	1120	6.00	443,217	266,046	-	300	709,563
NVC English	114001	842092	1120	23.00	1,505,988	1,150,596	-		2,656,584
NVC CE ESL Program	114001	842508	1120	-		214,335	-	4,038	218,373
NVC Student Development	114001	845303	1120	3.00	123,176	171,545	-		294,721
NVC Foreign Languages	114001	842034	1130	2.00	132,473	181,059	-	300	313,832
NVC Community Health	114001	842056	1160	2.00	132,049	31,525	-	-	163,574
NVC Pharmacy Technology	114001	842057	1160	1.00	55,871	73,577	-	1,500	130,948
NVC Mathematics	114001	842073	1190	27.00	1,822,438	645,098	-		2,467,536
NVC Kinesiology	114001	842016	1230	3.00	198,640	110,349	-	5,900	314,889
NVC Personal Fitness Trainer	114001	842052	1230	1.00	91,512	77,665	-	6,110	175,287
NVC Criminal Justice	114001	842086	1240	1.00	63,539	77,757	-	250	141,546
NVC Economics	114001	842024	1250	4.00	274,624	178,771	-	50	453,445
NVC Government	114001	842025	1250	13.00	868,045	408,199	-	200	1,276,444
NVC History	114001	842035	1250	11.00	689,383	563,700	-	500	1,253,583



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 Mexican-American Studies	114001	842036	1250	1.00	64,509	55,566	-	1,300	121,375
NVC Geography	114001	842082	1250	2.00	149,159	63,357	-	350	212,866
NVC Psychology	114001	842087	1250	8.00	524,913	238,651	-	750	764,314
NVC Sociology	114001	842088	1250	2.00	133,658	101,847	-	200	235,705
NVC Anthropology	114001	842089	1250	2.00	116,226	94,606	-	950	211,782
NVC Student Development	114001	845303	1250	-		375,067	-		375,067
NVC Fine Arts	114001	842012	1260	8.00	577,216	365,630	-	31,198	974,044
NVC Drama	114001	842013	1260	2.00	140,759	69,005	-	27,789	237,553
NVC Dance	114001	842014	1260	2.00	139,054	32,052	-	12,949	184,055
NVC Music	114001	842015	1260	3.00	196,799	139,254	-	20,660	356,713
NVC Music	114005	842015	1260	-				14,000	14,000
NVC General Institutional Costs	114001	840002	1270	-		668,719	5,180,714		5,849,433
NVC Academic Affairs	114001	842001	1270	-		16,300			16,300
NVC Math Lab	114001	842072	1280	-		433,797	-	700	434,497
NVC Developmental Math	114001	842074	1280	-		425,730	-		425,730
NVC Developmental English	114001	842093	1290	2.00	146,150	49,120	-		195,270
NVC English and Reading Labs	114001	842094	1290	-		270,607	-	750	271,357
NVC General Institutional Costs	114001	840002	1999	-				150,000	150,000
NVC Community Education	114001	848003	1999	-		36,000		40,000	76,000
PUBLIC SERVICE									
NVC General Institutional Costs	114001	840002	2010	-			28,276		28,276
NVC Peace Center	114001	842008	2010	-		92,665	-	-	92,665
ACADEMIC SUPPORT									
NVC General Institutional Costs	114001	840002	3010	-		(600,000)	1,333,011	2,305,868	3,038,879
NVC Academic Affairs	114001	842001	3010	-		654,061	-	27,200	681,261
NVC Faculty Development	114001	842003	3010	-				25,000	25,000
NVC Quality Enhancement Plan	114001	842006	3010	-		208,226	-	29,250	237,476
NVC Dean for Academic Success	114001	842007	3010	-		118,163	-		118,163
NVC Arts and Kinesiology Chair	114001	842011	3010	-		75,195	-	2,334	77,529
NVC Arts and Kinesiology Chair	174003	842011	3010	-				11,500	11,500
NVC Music	114001	842015	3010	-		22,054	-		22,054
NVC Theater Scene Shop	114001	842017	3010	-		113,130	-	17,000	130,130
NVC Theater Box Office	114001	842018	3010	-		103,066	-	2,050	105,116
NVC Humanities Chair	114001	842031	3010	-		58,516	-	10,600	69,116
NVC Natural and Phys Sciences Chair	114001	842041	3010	-		281,376	-	11,237	292,613
NVC Workforce Programs Chair	114001	842051	3010	-		50,921	-	3,000	53,921
NVC Math Chair	114001	842071	3010	-		80,155	-	15,499	95,654



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 Mathematics	114001	842073	3010	-	-	31,495	-		31,495
NVC Social Sciences Chair	114001	842081	3010	-		58,616	-	4,250	62,866
NVC English and Reading Chair	114001	842091	3010	-		76,523	-	14,750	91,273
NVC Writing Across Curriculum Lab	114001	842096	3010	-		123,603	-	550	124,153
NVC Speech Lab	114001	842101	3010	-				400	400
NVC Learning Resources	114001	842202	3010	-		829,723	-	2,550	832,273
NVC Library Books and Materials	114001	842204	3010	-				356,728	356,728
NVC Arts and Sciences	114001	842301	3010	-		123,305	-	23,471	146,776
NVC Dual Credit Program	114001	842302	3010	-		309,383	-	456,100	765,483
NVC Teaching with Technology	114001	842303	3010	-		61,234		10,500	71,734
NVC Service Learning	114001	842304	3010	-				2,500	2,500
NVC Work Force Development	114001	842501	3010	-		115,010	-	7,300	122,310
NVC CE Administration	114001	842506	3010	-		100,342	-		100,342
NVC Program Dev & Performance	114001	842511	3010	-		143,722	-	5,500	149,222
NVC Go Print	114001	844004	3010	-		19,709		13,068	32,777
NVC Information Technology	114001	844021	3010	-		1,095,144	-	448,200	1,543,344
NVC Open Computer Lab	114001	844022	3010	-		403,047	-	30,200	433,247
NVC Institutional Research	114001	844031	3010	-		80,738	-		80,738
NVC Student Development	114001	845303	3010	-		231,890	-		231,890
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010	-			2,100,242		2,100,242
NVC General Institutional Costs	114003	840002	4010	-			92,340		92,340
NVC Commencement	114001	840004	4010	-		2,500		115,472	117,972
NVC Student Success	114001	845001	4010	-		371,828	-	41,483	413,311
NVC Recruitment	114001	845002	4010	-		74,240	-	2,350	76,590
NVC Readiness Center	114001	845003	4010	-				1,300	1,300
NVC Dean of Student Success	114001	845004	4010	-		158,361	-	55,795	214,156
NVC Stu Advocacy & Resource Center	114001	845005	4010	-		327,760	-	29,830	357,590
NVC Degree Completion	114001	845101	4010	-				750	750
NVC Assessment And Testing	114001	845102	4010	-		290,603	-	3,647	294,250
NVC Records	114001	845103	4010	-		583,407	-	1,217	584,624
NVC New Student Orientation	114001	845104	4010	-				1,200	1,200
NVC Enrollment Services	114001	845105	4010	-		126,455	-	25,817	152,272
NVC Student Advising	114001	845201	4010	-		3,602,801	-	1,200	3,604,001
NVC Veterans Affairs	114001	845202	4010	-		233,560	-	10,063	243,623
NVC Career Center	114001	845203	4010	-				600	600
NVC Vista Central	114001	845204	4010	-		701,200	-	200	701,400



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 Recreation Sports and Wellness	114001	845401	4010	-		116,071	-		116,071
NVC Student Life	114001	845403	4010	-		271,142	-	1,500	272,642
NVC Student Activity Fee-Designated	114003	845404	4010	-		499,329	-	208,995	708,324
NVC Student Wellness Center	114001	845501	4010	-		203,908	-	-	203,908
NVC Access Office	114001	845502	4010	-		122,725	-	355	123,080
NVC Scholarship Coordination	114001	848011	4010	-		47,214	-	1,177	48,391
INSTITUTIONAL SUPPORT									
NVC General Institutional Costs	114001	840002	5010	-			626,585		626,585
NVC Office of the President	114001	840003	5010	-		456,275	-	29,059	485,334
NVC Faculty and Staff Development	114001	840006	5010	-				118,275	118,275
NVC Staff Council	114001	840008	5010	-				5,874	5,874
NVC Public Relations	114001	840011	5010	-		502,930	-	100,705	603,635
NVC Marketing and Advertising	114001	840012	5010	-				94,853	94,853
NVC PR Community Events	174004	840013	5010	-				500	500
NVC Dean for Academic Success	114001	842007	5010	-		720		22,869	23,589
NVC Peace Center	114001	842008	5010	-				3,000	3,000
NVC Peace Center Workshops	114001	842009	5010	-				50,000	50,000
NVC College Risk Management	114001	842402	5010	-		121,136	-	9,365	130,501
NVC College Services	114001	844001	5010	-		209,428	-	41,140	250,568
NVC College Initiatives	114001	844002	5010	-				52,752	52,752
NVC Resource Management	114001	844003	5010	-		124,583	-	60,582	185,165
NVC Grant Development	114001	844011	5010	-		151,149	-	6,199	157,348
NVC Institutional Research	114001	844031	5010	-		202,445	-	30,250	232,695
NVC - Finance & Purchasing	114001	844061	5010	-		137,376	-	177,000	314,376
NVC Rentals and Events	114001	848012	5010	-				13,853	13,853
NVC Community Development	114001	848013	5010	-		138,711	-	20,058	158,769
NVC Alumni Connections	114001	848014	5010	-				3,876	3,876
OPERATIONS AND MAINTENANCE OF PLANT									
NVC General Institutional Costs	114001	840002	6010	-			22,081		22,081
NVC Stu Advocacy & Resource Center	114001	845005	6010	-		66,572			66,572
TRANSFERS									
NVC General Institutional Costs	114002	840002	9425	-				1,176,225	1,176,225
Total Northwest Vista College				189.00	\$ 12,613,736	\$ 25,482,674	\$ 9,383,249	\$ 6,954,976	\$ 54,434,635

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

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments

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



Northeast Lakeview College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
NLC General Institutional Costs	115001	850002	1030	-				15,000	15,000
NLC Astronomy	115001	852161	1030	1.00	56,000	15,197	-		71,197
NLC Biological Sciences	115001	852162	1030	9.00	628,270	301,651	-	32,100	962,021
NLC Chemistry	115001	852163	1030	4.00	250,146	109,897	-	10,100	370,143
NLC Physics	115001	852164	1030	-		32,058	-		32,058
NLC Geology	115001	852165	1030	1.00	88,182	13,212	-	600	101,994
NLC Economics	115001	852171	1030	-				150	150
NLC Network Administration	115001	853002	1030	-		3,101			3,101
NLC Accounting-Business-Managemt	115001	852121	1040	1.00	54,576	41,784	-	400	96,760
NLC Business/BCIS	115001	852122	1040	3.00	186,966	8,642	-		195,608
NLC Engineering	115001	853009	1050	-				5,000	5,000
NLC Journalism	115001	852113	1060	-		25,157	-		25,157
NLC Social Media/Digital Media	115001	853008	1060	-		3,225			3,225
NLC Computer Information System	115001	852154	1070	1.00	83,782	26,161	-		109,943
NLC-Logistics & Supply Chain Mgmt	115001	852166	1070	-		5,000		5,130	10,130
NLC Dean of CE and Workforce Office	115001	853001	1070	1.00	47,711	20,000	-		67,711
NLC Network Administration	115001	853002	1070	1.00	62,072	25,035	-	8,500	95,607
NLC Information Assur&CyberSecurity	115001	853003	1070	1.00	60,550	61,202	-	9,500	131,252
NLC Social Media/Digital Media	115001	853008	1070	-				8,000	8,000
NLC Construction Management	115001	853010	1070	1.00	72,298				72,298
NLC Cloud Computing	115001	853011	1070	-				8,500	8,500
NLC Construction Management	115001	853010	1080	1.00	72,298			20,000	92,298
NLC Education	115001	852182	1090	2.00	126,403	7,931	-	200	134,534
NLC Engineering	115001	853009	1100	1.00	56,000	-	-		56,000
NLC English	115001	852102	1120	10.00	671,823	350,370	-	450	1,022,643
NLC Reading	115001	852103	1120	-		50,061	-		50,061
NLC Student Development	115001	852105	1120	-		7,639	-		7,639
NLC Humanities	115001	852112	1120	1.00	72,009	29,008	-	100	101,117
NLC Philosophy	115001	852114	1120	4.00	259,734	55,179	-	450	315,363
NLC Speech	115001	852116	1120	3.00	200,643	57,880	-	900	259,423
NLC Foreign Languages	115001	852111	1130	1.00	70,150	25,322	-	200	95,672
NLC Mathematics and COSC	115001	852151	1190	10.00	696,192	484,381	-	2,600	1,183,173
NLC Developmental Math	115001	852152	1190	-		64,162	-		64,162
NLC Kinesiology	115001	852141	1230	2.00	133,368	19,329	-	4,100	156,797
NLC Kinesiology	175001	852141	1230	-		2,000		23,000	25,000
NLC Economics	115001	852171	1250	1.00	60,428	68,371	-		128,799



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 Geography	115001	852173	1250	1.00	59,737	22,944	-	500	83,181
NLC History	115001	852174	1250	5.00	366,307	184,810	-	800	551,917
NLC Political Science	115001	852176	1250	1.00	57,544	184,220	-	1,000	242,764
NLC Government	115001	852177	1250	3.00	206,567	14,856	-		221,423
NLC Social Sciences	115001	852179	1250	-		24,306	-		24,306
NLC Anthropology	115001	852181	1250	-		20,517	-	100	20,617
NLC Psychology	115001	852183	1250	3.00	221,735	57,733	-	800	280,268
NLC Sociology	115001	852184	1250	-		43,926	-	350	44,276
NLC Engineering	115001	853009	1250	-				5,000	5,000
NLC Mexican American Studies	115001	854007	1250	-				1,000	1,000
NLC Instruction Pool Academic	115001	852012	1260	-		118,532	-		118,532
NLC Art Department	115001	852131	1260	4.00	283,113	42,069	-	3,050	328,232
NLC Music	115001	852134	1260	1.00	91,512	36,900	-	2,700	131,112
NLC Theatre and Communications	115001	852135	1260	-		45,190		12,500	57,690
NLC Theatre and Communications	175002	852135	1260	-		500		3,500	4,000
NLC Theatre and Communications	175003	852135	1260	-		500		500	1,000
NLC Drama	115001	852136	1260	1.00	73,340	10,246	-		83,586
NLC General Institutional Costs	115001	850002	1270	-		284,427	2,008,646	189,352	2,482,425
NLC General Institutional Costs	175001	850002	1270	-			663		663
NLC General Institutional Costs	175002	850002	1270	-			166		166
NLC General Institutional Costs	175003	850002	1270	-			166		166
NLC Vice Pres Acad Affairs Office	115001	852001	1270	-		5,000			5,000
NLC Consolidated Printers	115001	855007	1270	-				80,000	80,000
NLC Institutional Projects	115001	855008	1270	-		40,703	-	32,000	72,703
NLC Purchasing Services	115001	855009	1270	-				48,000	48,000
NLC Developmental English	115001	852101	1290	-		34,970	-		34,970
NLC Education	115001	852182	1290	-		2,000			2,000
ACADEMIC SUPPORT									
NLC General Institutional Costs	115001	850002	3010	-		3,865	768,066	150,000	921,931
NLC Adjunct Faculty Council	115001	850018	3010	-				1,500	1,500
NLC Vice Pres Acad Affairs Office	115001	852001	3010	-		248,885	-	151,828	400,713
NLC VPAA Hospitality Account	115001	852003	3010	-				2,200	2,200
NLC Instructional Innovation	115001	852005	3010	-		107,288	-	5,820	113,108
NLC Service Learning Initiative	115001	852007	3010	-				1,000	1,000
NLC International Initiative	115001	852008	3010	-				1,000	1,000
NLC Honors Initiative	115001	852010	3010	-				1,000	1,000
NLC Tutoring Services	115001	852011	3010	-		471,940	-	36,185	508,125



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 Academic Affairs	115001	852013	3010	-		118,163	-		118,163
NLC Academic Support	115001	852015	3010	-				40,850	40,850
NLC College Assessment	115001	852018	3010	-				21,000	21,000
NLC College Institutional Research	115001	852019	3010	-		192,659	-		192,659
NLC Education	115001	852182	3010	-		108,921	-		108,921
NLC Dean of Allied Health Programs	115001	852191	3010	-				13,000	13,000
NLC Dean of Arts and Sciences Offic	115001	852301	3010	-		40,198	-	11,414	51,612
NLC Dean of CE and Workforce Office	115001	853001	3010	-		118,883	-	14,000	132,883
NLC Community Program	115001	853006	3010	-		39,925	-	5,800	45,725
NLC Learning Resource Ctr Office	115001	854001	3010	-		509,656	-	224,587	734,243
NLC Dean for Acad Success/Support	115001	854002	3010	-		111,671	-	13,758	125,429
NLC Library Fines and Lost Material	115001	854004	3010	-				1,000	1,000
NLC Faculty Student Mentoring	115001	854005	3010	-				3,000	3,000
NLC Academic High School Partnrshps	115001	854006	3010	-				3,000	3,000
NLC QEP Soar Towards Success	115001	854008	3010	-				5,000	5,000
NLC Information Technologies	115001	855002	3010	-		850,693	-	61,300	911,993
NLC Information Technology	115001	855006	3010	-				5,000	5,000
STUDENT SERVICES									
NLC General Institutional Costs	115001	850002	4010	-		(155,503)	1,277,105	-	1,121,602
NLC General Institutional Costs	115003	850002	4010	-			32,698		32,698
NLC VP Student and Admin Services	115001	851001	4010	-		418,696	-	194,143	612,839
NLC Assessment and Testing	115001	851004	4010	-		174,639	-	56,500	231,139
NLC Admissions and Records	115001	851005	4010	-		297,363	-	10,000	307,363
NLC Student Activity Fee-Designated	115003	851006	4010	-		145,357	-	116,661	262,018
NLC Advocacy	115001	851007	4010	-		309,177	-	13,250	322,427
NLC VPSAS Hospitality Account	115001	851013	4010	-				7,000	7,000
NLC Student Activities	115001	851015	4010	-		279,460	-	10,000	289,460
NLC Counseling	115001	851016	4010	-		67,642	-	2,700	70,342
NLC Experiential Learning	115001	851017	4010	-		167,572	-	4,700	172,272
NLC Career ServicesandJob Placement	115001	851018	4010	-				6,300	6,300
NLC Recruitment and Retention	115001	851019	4010	-		384,002	-	26,620	410,622
NLC Advising	115001	851020	4010	-		1,492,307	-	14,000	1,506,307
NLC Disability Services	115001	851024	4010	-		38,948	-	6,900	45,848
NLC Student Populations	115001	851025	4010	-		114,436	-	5,000	119,436
NLC Veterans Affairs	115001	851026	4010	-		208,430	-	30,500	238,930
NLC Early College High School	115001	851027	4010	-		257,093	-	8,000	265,093
NLC Welcome Ctr/Call Center	115001	851028	4010	-		73,756	-	1,200	74,956



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 Scholarship Services	115001	851029	4010	-		64,032	-	6,000	70,032
NLC Job Placement	115001	851030	4010	-				2,000	2,000
NLC PTK Honor Society	115001	851031	4010	-				7,700	7,700
NLC Graduation Team	115001	851032	4010	-		39,366	-	1,200	40,566
NLC Dean of Student Success Office	115001	851201	4010	-		155,201	-	10,600	165,801
NLC Dean for SS-Wrap Around Svcs	115001	851202	4010	-		720	-	10,600	11,320
NLC Tutoring Services	115001	852011	4010	-		67,171	-		67,171
INSTITUTIONAL SUPPORT									
NLC General Institutional Costs	115001	850002	5010	-		(76,555)	495,288	-	418,733
NLC General Institutional Costs	175004	850002	5010	-		500	166	4,500	5,166
NLC Office of the President	115001	850003	5010	-		434,051	-	62,440	496,491
NLC Hospitality Account	115001	850005	5010	-				20,750	20,750
NLC Institutional Advancement	115001	850006	5010	-		83,645	-	5,500	89,145
NLC Self Study	115001	850007	5010	-				52,000	52,000
NLC Public Relations	115001	850009	5010	-		310,948	-	80,500	391,448
NLC Faculty Senate	115001	850010	5010	-		9,600		3,000	12,600
NLC Staff Council	115001	850011	5010	-				3,000	3,000
NLC Green Team Recycling	115001	850012	5010	-				16,500	16,500
NLC Professional Development	115001	850013	5010	-				55,000	55,000
NLC Employee Development Committee	115001	850014	5010	-				10,000	10,000
NLC Safety Initiative	115001	850015	5010	-				3,000	3,000
NLC History & Heritage	115001	850016	5010	-				6,000	6,000
NLC Strategic Plan	115001	850019	5010	-				3,000	3,000
NLC Community Events	115001	850020	5010	-		3,000		67,000	70,000
NLC Graduation	115001	851023	5010	-				83,000	83,000
NLC College Services	115001	855001	5010	-		282,681	-	29,962	312,643
NLC Information Technologies	115001	855002	5010	-		52,837	-		52,837
NLC Planning and Research	115001	855004	5010	-		-	-	16,500	16,500
NLC Institutional Support	115001	855005	5010	-		298,890	-	5,200	304,090
NLC - CTTC	115001	855010	5010	-		272,497		194,256	466,753
INSTITUTIONAL SCHOLARSHIPS									
NLC VP Student and Admin Services	115001	851001	7010	-				50,000	50,000
TRANSFERS									
NLC General Institutional Costs	115002	850002	9425	-				435,586	435,586
Total Northeast Lakeview College				79.00	\$ 5,369,456	\$ 12,282,010	\$ 4,582,964	\$ 3,067,642	\$ 25,302,072

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

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments
 Department budgets are required by State Law in Texas State Statute Sec. 51.402b.



District Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTRUCTION									
DIS CE Instructional Delivery-SAC	119001	897361	1040	-				36,573	36,573
DIS CE Instructional Delivery-NVC	119001	897364	1040	-		225,000	-	75,100	300,100
DIS CE Instructional Delivery-NLC	119001	897365	1040	-				9,000	9,000
DIS CE Instructional Delivery-NLC	119001	897365	1070	-		55,000	-	122,060	177,060
DIS Continuing Education	119001	897301	1110	-		63,013	798		63,811
DIS CE Instructional Delivery-SPC	119001	897362	1110	-		139,900	-		139,900
DIS CE Instructional Delivery-PAC	119001	897363	1160	-		119,610	-	150,000	269,610
DIS CE Instructional Delivery-NVC	119001	897364	1160	-		38,000	-		38,000
DIS Budget	119001	893022	1270	-		1,000,000			1,000,000
DIS Continuing Education	119001	897301	1270	-		27,003	21,471		48,474
DIS CE Instructional Delivery-SPC	119001	897362	1270	-			12,063	93,950	106,013
DIS CE Instructional Delivery-PAC	119001	897363	1270	-			10,313		10,313
DIS CE Instructional Delivery-NVC	119001	897364	1270	-			22,676		22,676
DIS CE Instructional Delivery-NLC	119001	897365	1270	-			4,742		4,742
DIS Vice Chanc Acad Affairs Offc	119001	898001	1270	-		60,000	19,901	40,758	120,659
PUBLIC SERVICE									
DIS CE Instructional Delivery-SAC	119001	897361	2010	-		39,520	3,408		42,928
ACADEMIC SUPPORT									
DIS Budget	119001	893022	3010	-		500,000		4,000,000	4,500,000
DIS AlamoBooks+	119001	893923	3010	-				19,280,482	19,280,482
DIS Vice Chanc Acad Affairs Offc	119001	898001	3010	-		126,027	40,049		166,076
DIS Alamo Colleges On-Line	119001	898005	3010	-		1,630,656	522,316	301,784	2,454,756
DIS Pathways Institute	119001	898007	3010	-				10,980	10,980
DIS Microcredentialing	119001	898008	3010	-				100,000	100,000
DIS On-line Programming Revenues	119001	898010	3010	-				137,500	137,500
STUDENT SERVICES									
DIS Call Center	119001	893014	4010	-		260,961	84,534	1,432,000	1,777,495
DIS Budget	119001	893022	4010	-				3,897,500	3,897,500
DIS Alamo on the Job	119001	893217	4010	-		1,416,660	122,134	87,670	1,626,464
DIS Enterprise Reporting	119001	895002	4010	-		669,490	213,646	30,000	913,136
DIS Brackenridge EDUC CTR/BETC	119001	897002	4010	-		175,761	50,725	-	226,486
DIS Stu Advocacy Retention Complet	119001	899001	4010	-		248,273	80,054	157,419	485,746
DIS Student Access & Success Initia	119001	899002	4010	-		477,311	155,603	128,877	761,791
DIS Stu Engagement & Leadership	119001	899003	4010	-		253,878	81,998	82,250	418,126
DIS Districtwide Advising	119001	899004	4010	-		182,838	60,644	123,500	366,982
DIS Access & Support Services	119001	899005	4010	-				15,100	15,100



District Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Dstwide Onboardng & Welcome Ctr	119001	899006	4010	-		110,951	36,800	71,867	219,618
DIS Chief of Strategic Enrollmnt Mg	119001	899007	4010	-		307,755	98,472	199,060	605,287
DIS Career Resources & Services	119001	899008	4010	-		192,649	63,898	-	256,547
DIS Advocacy Network	119001	899009	4010	-		134,529	44,621	-	179,150
DIS Student Financial Services	111001	899011	4010	-		418,910	134,822		553,732
DIS Student Financial Services	112001	899011	4010	-		264,605	84,660		349,265
DIS Student Financial Services	113001	899011	4010	-		264,221	87,190		351,411
DIS Student Financial Services	114001	899011	4010	-		303,604	98,735		402,339
DIS Student Financial Services	115001	899011	4010	-		411,690	133,879		545,569
DIS Student Financial Services	119001	899011	4010	-		1,903,962	611,878	647,640	3,163,480
DIS Mobile Go,Recruit &Com.Connectn	119001	899022	4010	-		111,525	36,293	33,020	180,838
DIS Interpreter Services	119001	899023	4010	-		546,217	139,447	307,596	993,260
DIS Student Success Strategies	119001	899025	4010	-		-	-	2,000,000	2,000,000
DIS College Connection	119001	899026	4010	-		160,737	52,616	28,043	241,396
DIS CRM	119001	899027	4010	-		365,520	121,236	-	486,756
DIS Center for Student Information	119001	899031	4010	-		1,923,172	618,555	124,418	2,666,145
DIS Advocacy Services	119001	899032	4010	-		126,649	37,925	-	164,574
INSTITUTIONAL SUPPORT									
DIS Board Of Trustees	119001	890001	5010	-				120,000	120,000
DIS Chancellors Office	119001	891001	5010	-		1,415,705	455,560	200,000	2,071,265
DIS Institutional Membership	119001	891002	5010	-				215,000	215,000
DIS Hospitality	119001	891003	5010	-				175,000	175,000
DIS AlamoPROMISE	119001	891004	5010	-		501,222	161,797	118,635	781,654
DIS AVC ArtsCulture&CommunityImpact	119001	891005	5010	-		295,942	98,158	200,000	594,100
DIS Lgsltv Indstry & EA Ofc	119001	891006	5010	-		189,384	62,815	50,000	302,199
DIS Office of Legal Services	119001	891011	5010	-		466,344	148,854	450,868	1,066,066
DIS Board Election	119001	891012	5010	-				400,000	400,000
DIS Institutional Advancement	119001	891021	5010	-		1,698,553	540,443	234,443	2,473,439
DIS Internal Audit	119001	891031	5010	-		619,551	197,311	89,280	906,142
DIS Ethics and Compliance Office	119001	891051	5010	-		150,062	45,377	29,791	225,230
DIS Vice Chancellor Finance + Adm	119001	893004	5010	-		513,805	166,536	70,523	750,864
DIS Enterprise Risk Management	119001	893012	5010	-		353,146	113,865	925,315	1,392,326
DIS Environmental Safety	119001	893013	5010	-				24,463	24,463
DIS Budget	119001	893022	5010	-		-	-	6,255,335	6,255,335
DIS Talent/Org/Strategic Innovation	119001	893201	5010	-		6,216,326	1,914,461	1,098,793	9,229,580
DIS New Hire Expense	119001	893202	5010	-				215,060	215,060
DIS Employee Re-Training	119001	893203	5010	-				3,000	3,000



District Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Tuition Reimbursement	119001	893204	5010	-				274,309	274,309
DIS Professional Development	119001	893205	5010	-				552,207	552,207
DIS Employee Accomodations	119001	893206	5010	-				11,000	11,000
DIS Faculty Development	119001	893214	5010	-		70,000	6,036	108,697	184,733
DIS Adjunct Certification Program	119001	893215	5010	-		133,000	11,468		144,468
DIS Faculty Orientation	119001	893216	5010	-		300,000	25,867		325,867
DIS Financial Planning & Aux. Serv.	119001	893301	5010	-		761,233	246,238	40,000	1,047,471
DIS Purchasing & Contract Admin	119001	893401	5010	-		1,040,914	332,536	79,150	1,452,600
DIS Finance and Fiscal Services	119001	893502	5010	-		4,994,911	1,559,532	302,987	6,857,430
DIS Bursar	111001	893511	5010	-		264,514	78,363	-	342,877
DIS Bursar	112001	893511	5010	-		161,686	50,748	-	212,434
DIS Bursar	113001	893511	5010	-		194,908	61,125	-	256,033
DIS Bursar	114001	893511	5010	-		186,883	59,389	-	246,272
DIS Bursar	115001	893511	5010	-		135,250	44,083	-	179,333
DIS Bursar	119001	893511	5010	-		3,000	995	15,700	19,695
DIS Department of Public Safety	111001	893801	5010	-		1,824,066	590,060		2,414,126
DIS Department of Public Safety	112001	893801	5010	-		1,200,660	387,328		1,587,988
DIS Department of Public Safety	113001	893801	5010	-		503,239	163,274		666,513
DIS Department of Public Safety	114001	893801	5010	-		531,620	170,693		702,313
DIS Department of Public Safety	115001	893801	5010	-		774,617	249,711		1,024,328
DIS Department of Public Safety	119001	893801	5010	-		1,518,408	476,448	608,924	2,603,780
DIS Department of Public Safety	119201	893801	5010	-		154,239	50,588		204,827
DIS Department of Public Safety	133001	893801	5010	-		6,058	2,009		8,067
DIS Department of Public Safety	133003	893801	5010	-			7,503		7,503
DIS General Institutional	119001	893901	5010	-			-	10,401,709	10,401,709
DIS Insurance	119001	893902	5010	-				1,223,434	1,223,434
DIS Institutional Reserve	119001	893907	5010	-				1,259,626	1,259,626
DIS Benefits Other	119001	893913	5010	-			5,720,084		5,720,084
DIS EAP Services	119001	893914	5010	-			152,937		152,937
DIS Staff Council	119001	893915	5010	-				8,900	8,900
DWD Unified Staff Council	119001	893917	5010	-				20,000	20,000
DIS Vice Chancellor PPIS Office	119001	895001	5010	-		310,738	99,446	20,000	430,184
DIS EnterpriseIT Risk Security Svcs	119001	895003	5010	-		439,280	143,125	970,000	1,552,405
DIS Banner Project Services	119001	895101	5010	-		673,223	217,327	1,360,000	2,250,550
DIS Strategic Planning + Performa	119001	895201	5010	-		194,923	62,757	60,000	317,680
DIS Institutional Research + Effe	119001	895301	5010	-		1,357,892	435,365	30,000	1,823,257
DIS Director IT Services Office	119001	895401	5010	-		395,788		-	395,788



District Operations
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	-		6,775,029	2,288,963	10,565,576	19,629,568
DIS Computer Replacement Prog	119001	895402	5010	-				300,000	300,000
DIS Faculty Wkstation Replacement	119001	895403	5010	-				480,000	480,000
DIS Communications	119001	895461	5010	-				1,175,000	1,175,000
DIS VC Economic+WorkforceDeOffice	119001	897001	5010	-		360,821	117,685	368,983	847,489
DIS Brackenridge EDUC CTR/BETC	119001	897002	5010	-		(41,679)	(13,824)		(55,503)
DIS AVC EWD Ops	119001	897003	5010	-		1,105,985	351,838	291,335	1,749,158
DIS Center Ops	119001	897005	5010	-		243,218	78,042	25,000	346,260
DIS Educator Prep Program	119001	897008	5010	-		99,291	27,095	12,400	138,786
DIS Bellwether Consortium	119001	897012	5010	-		120,509	38,296	65,070	223,875
EWD-Workplace Learning Office	119001	897013	5010	-		266,773	78,018	13,350	358,141
DIS Center for Workforce Excellence	119001	897032	5010	-		183,789	53,982	39,790	277,561
DIS Eside EDUC CTR	119001	897034	5010	-		285,597	78,259	194,830	558,686
DIS Westside EDU CTR/WETC	119001	897037	5010	-		381,231	104,767	69,020	555,018
DIS OutofDistPartnerKerrville	119001	897038	5010	-		189,919	57,019	71,900	318,838
DIS Southside ET Center/SETC	119001	897039	5010	-		263,056	79,843	95,400	438,299
DIS EWD Revenue Holding Account	119001	897047	5010	-				285,660	285,660
DIS International Programs	119001	897101	5010	-		747,284	238,995	244,765	1,231,044
DIS Int'l Prog Student Abroad	119001	897102	5010	-				330,000	330,000
DIS Int'l Prog Student Abroad Adm	119001	897103	5010	-				30,000	30,000
DIS Int'l Prog Foreign Student App	119001	897104	5010	-				10,000	10,000
DIS Int'l Contract Training	119001	897105	5010	-		49,317	4,252	50,683	104,252
DIS Int'l Program Exchanges	119001	897106	5010	-				140,000	140,000
DIS Department of Communications	119001	897201	5010	-		1,045,438	334,526	1,800,000	3,179,964
DIS Continuing Education	119001	897301	5010	-		2,065,444	645,243	19,655	2,730,342
DIS Dir of District Operations	119001	897320	5010	-				5,128	5,128
DIS CDL Training	119001	897330	5010	-				250,000	250,000
DIS Dir of Dis CE Sales	119001	897350	5010	-				17,300	17,300
DIS Dir of Dis CE Instructional Del	119001	897360	5010	-				11,522	11,522
DIS Vice Chanc Acad Affairs Offc	119001	898001	5010	-		2,269,050	729,673	178,000	3,176,723
DIS Academic Success/Ach the Dream	119001	898002	5010	-		127,427	40,494	38,600	206,521
DIS High School Programs	119001	898006	5010	-				16,500	16,500
DIS Alamo Academies	119001	898009	5010	-				50,000	50,000
DIS VC Student Success Office	119001	899021	5010	-		790,661	248,673	159,592	1,198,926
OPERATIONS AND MAINTENANCE OF PLANT									
DIS Mailroom	119102	893441	6010	-				352,773	352,773
DIS Building Maintenance	111001	893601	6010	-		1,579,771	517,334	-	2,097,105



District Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Building Maintenance	112001	893601	6010	-		1,518,206	470,516	-	1,988,722
DIS Building Maintenance	113001	893601	6010	-		885,618	274,847	-	1,160,465
DIS Building Maintenance	114001	893601	6010	-		890,619	288,594	-	1,179,213
DIS Building Maintenance	115001	893601	6010	-		600,604	196,190	-	796,794
DIS Building Maintenance	119001	893601	6010	-		55,750	14,903	4,191,989	4,262,642
DIS Grounds Maintenance	111001	893602	6010	-		251,099	81,043	-	332,142
DIS Grounds Maintenance	112001	893602	6010	-		44,040	14,141	-	58,181
DIS Grounds Maintenance	115001	893602	6010	-		57,509	18,466	-	75,975
DIS Grounds Maintenance	119001	893602	6010	-		341	29	2,499,500	2,499,870
DIS Utilities	119001	893603	6010	-				9,764,950	9,764,950
DIS Housekeeping	111001	893604	6010	-		128,718	42,206	-	170,924
DIS Housekeeping	112001	893604	6010	-		908,960	291,440	-	1,200,400
DIS Housekeeping	113001	893604	6010	-		95,603	31,136	-	126,739
DIS Housekeeping	114001	893604	6010	-		97,077	31,171	-	128,248
DIS Housekeeping	115001	893604	6010	-		100,108	32,144	-	132,252
DIS Housekeeping	119001	893604	6010	-				9,547,755	9,547,755
DIS Facilities	119001	893610	6010	-		273,400	87,426	1,250,434	1,611,260
DIS Vehicle Replacement Prog	119001	893612	6010	-				26,871	26,871
DIS Project Management	111001	893613	6010	-		78,214	25,113		103,327
DIS Project Management	112001	893613	6010	-		77,785	24,843		102,628
DIS Project Management	113001	893613	6010	-		75,024	24,884		99,908
DIS Project Management	114001	893613	6010	-		73,336	23,547		96,883
DIS Project Management	115001	893613	6010	-		78,214	25,113		103,327
DIS Project Management	119001	893613	6010	-		870,137	282,503	281,788	1,434,428
DIS Preventive Maintenance	119001	893619	6010	-				19,500,000	19,500,000
DIS CIP Moving & Other Costs	119001	893621	6010	-				468,333	468,333
DIS Facilities Admin. Support	119001	893622	6010	-		859,868	281,448		1,141,316
DIS Utilities LLDC	112001	893642	6010	-				10,042	10,042
DIS Insurance	111001	893902	6010	-				890,994	890,994
DIS Insurance	112001	893902	6010	-				842,351	842,351
DIS Insurance	113001	893902	6010	-				443,124	443,124
DIS Insurance	114001	893902	6010	-				382,617	382,617
DIS Insurance	115001	893902	6010	-				222,452	222,452
DIS Insurance	119001	893902	6010	-				184,783	184,783
INSTITUTIONAL SCHOLARSHIPS									
DIS Budget	119001	893022	7010	-				6,000,000	6,000,000
DIS General Institutional	119001	893901	7010	-				250,000	250,000



District Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Int'l Prog Student Abroad	119004	897102	7010	-				127,173	127,173
AUXILIARY ENTERPRISES									
DIS Department of Public Safety	133003	893801	8010	-		27,396	755		28,151
TRANSFERS									
DIS Transfers Mandatory+NonManda	111001	893903	9425	-				2,032,334	2,032,334
DIS Transfers Mandatory+NonManda	112001	893903	9425	-				1,087,058	1,087,058
DIS Transfers Mandatory+NonManda	113001	893903	9425	-				821,482	821,482
DIS Transfers Mandatory+NonManda	114001	893903	9425	-				1,573,682	1,573,682
DIS Transfers Mandatory+NonManda	115001	893903	9425	-				657,942	657,942
DIS Transfers Mandatory+NonManda	119001	893903	9425	-				10,677,452	10,677,452
Total District Operations				-	\$ -	\$ 72,762,244	\$ 27,879,945	\$ 153,439,234	\$ 254,081,423

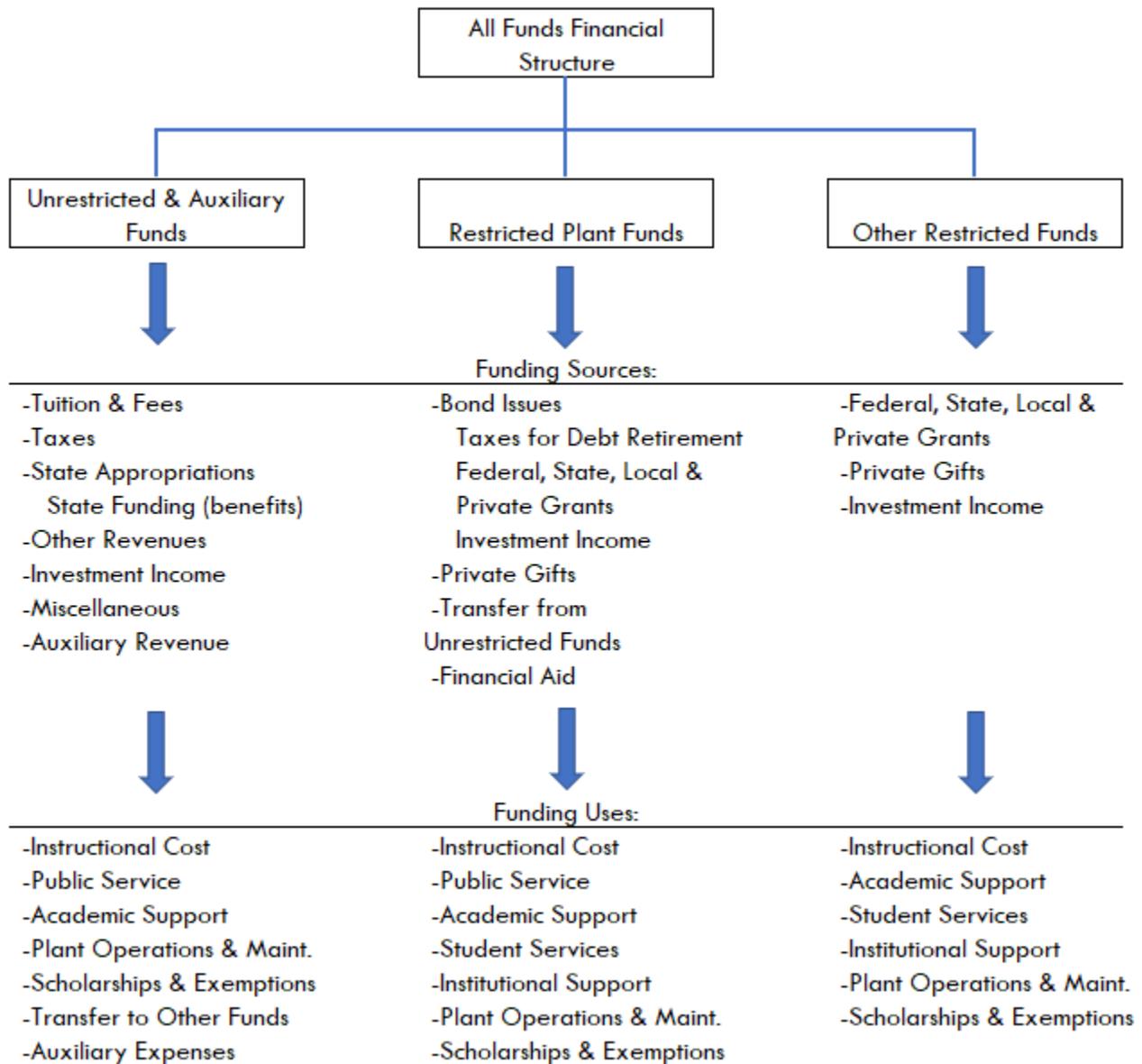
* FTE includes full-time faculty only (account code 61001).

** Other Salaries and Wages include Compensation increases, HWHD, and Other Equity Talent Adjustments

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



All Funds Financial Structure



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



Ten Year Trend of Revenue Sources

10 YEAR COMPARISON OF REVENUES

FISCAL YEAR	STATE FUNDING (1) *	%	LOCAL TAXES	%	TUITION & FEES (2)	%	OTHER (3)	%	TOTAL
2014-2015 (5)	77,540,886	25.46%	119,772,762	39.33%	96,658,002	31.74%	10,589,061	3.48%	304,560,711
2015-2016 (5)	77,485,937	24.47%	132,979,101	41.99%	95,000,076	30.00%	11,190,494	3.53%	316,655,608
2016-2017 (5)	80,365,979	23.94%	148,539,505	44.25%	94,369,702	28.12%	12,377,561	3.69%	335,652,747
2017-2018 (5)	83,918,262	23.86%	156,508,206	44.50%	95,706,423	27.21%	15,535,361	4.42%	351,668,252
2018-2019 (5)	76,753,648	21.27%	167,473,259	46.41%	98,150,601	27.20%	18,472,904	5.12%	360,850,412
2019-2020 (5)	83,979,785	22.37%	178,390,458	47.51%	98,484,735	26.23%	14,598,905	3.89%	375,453,883
2020-2021 (5),(6)	87,270,037	22.07%	188,598,432	47.70%	97,640,160	24.70%	21,840,260	5.52%	395,348,889
2021-2022 (5),(6)	88,540,569	21.79%	198,786,795	48.93%	96,487,439	23.75%	22,461,554	5.53%	406,276,357
2022-2023 (4)	89,243,521	20.46%	230,923,307	52.95%	100,756,938	23.10%	15,165,283	3.48%	436,089,049
2023-2024 (4)	116,781,416	23.18%	255,400,000	50.69%	115,676,313	22.96%	15,992,494	3.17%	503,850,223

(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
 (6) ACTUAL REVENUES NOW INCLUDE CoSA FUNDS (199XXX); ACFR RECLASSING EXPENSES IN FY21; PRIOR YEARS TIE TO CORRESPONDING ACFRs AND ARE NOT RESTATED

Note: State Funding (1) includes State Paid Benefits for All Years
 * 2015-2016 State Funding includes Veteran's Assistance Center \$4.5M per year
 2016-2017 State Funding includes Veteran's Assistance Center \$4.5M per year
 2017-2018 State Funding includes Veteran's Assistance Center \$4.1M per year
 2018-2019 State Funding includes Veteran's Assistance Center \$4.1M per year
 2019-2020 State Funding includes Veteran's Assistance Center \$4.1M per year
 2020-2021 State Funding includes Veteran's Assistance Center \$4.1M per year
 2021-2022 State Funding includes Veteran's Assistance Center \$3.9M per year
 2022-2023 State Funding includes Veteran's Assistance Center \$3.9M per year
 2023-2024 State Funding includes Veteran's Assistance Center \$3.9M per year



Financial Policies and Procedures

C.1.3 (Policy) Appropriations and Revenue Sources Board Action/Amendment: 12/13/2022

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 public or 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.

The Chancellor may establish procedures appropriate to manage the solicitation, acceptance and management of grants from public and private sources. Applications for grants which, if awarded, would require an exception to College District policies or procedures, such as, for example, compensating College District employees in a manner that is not consistent with the College District's Employee Classification and Compensation Regulations, redirecting all or a substantial portion of their time from assigned to grant-related activities, and/or requiring establishment of institutionally funded positions or fractions of positions, must be reviewed and approved by the Office of Legal Services prior to submission to the prospective grantor. When not specified by the grantor, funds or other property donated, or the income therefrom, may be expended in any manner authorized by law and College District policies and procedures.

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

Board Action/Amendment : 11/09/2019

Annual Budget

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

Scope

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

Budget Principles

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

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

Budget Adjustments and Reallocations

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

Line Item Groups

The line item groups are:

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

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

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

Budget Amendments

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



Savings Incentive Program

Up to 50% of “net savings” (as defined by the Vice Chancellor for Finance and Administration) may be carried forward from the prior year to the next budget year to provide a funding mechanism in each College Presidents’ and Vice Chancellors’ budgets for priority initiatives and to incent a culture of savings. The amount of the carryforward will be based on actual results after the audited financial statements are approved by the Board of Trustees in December. Carry-over amounts not utilized within two years will revert to the district’s fund balance. By January of each year, the Vice Chancellor for Finance and Administration will provide a Savings Incentive Program report to the Board of Trustees.

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

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

The remaining 50% “net savings” will accumulate in fund balance to offset future differences in state appropriation funding levels, revenues under budget and/or other reallocations by the Board of Trustees such as increases to preventive maintenance.

Fund Balance

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



C.1.5 (Policy) Purchasing and Acquisitions
Board Action/Amendment: 8/16/2022

Best Value

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

Purchasing Authority Delegation

The Board delegates to the Chancellor and to Purchasing & Contract Administration the authority to determine the method of purchasing pursuant to state law (excluding only Subchapters C (Construction Manager-Agent Method) and E (Design-Build Method) of Texas Government Code Chapter 2269, and to make budgeted purchases. The Chancellor or Purchasing & Contract Administration shall serve as hearing officer for proposer complaints regarding specifications or other elements of the procurement process. The Board of Trustees delegates authority to Purchasing & Contract Administration to award purchase orders and contracts up to \$200,000 in any 12-month period, subject to full compliance with all applicable Texas state procurement laws, Board policies, Alamo College procedures and any applicable grant or other funding requirements. The threshold for compliance with the competitive procurement requirements shall be as specified by Texas state procurement laws (currently \$50,000 in any 12-month period), and the approval of purchases not expected to exceed \$200,000 for any twelve-month period are delegated to the Chancellor and Purchasing & Contract Administration.

Board-Awarded Purchases

Purchases over \$200,000 in any 12-month period must have the approval of the Board of Trustees. Purchasing & Contract Administration will prepare and submit a Minute Order for consideration and action by the Board of Trustees, through the office of the Vice Chancellor for Finance & Administration, with the concurrence from the Vice Chancellor or College President.

Competitive Purchases

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

- (1) competitive bidding for services other than construction services;
- (2) competitive sealed proposals for services other than construction services;
- (3) a request for proposals, for services other than construction services;
- (4) an interlocal contract;
- (5) a method provided by Chapter 2269, Government Code, for construction services;
- (6) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- (7) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

Competitive Purchase Specifications

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

Competitive Procurement Evaluation

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



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

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

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



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

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

Sole Source Purchases

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

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

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

Professional Services

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

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

Receipt of Electronic Bid or Proposal Responses

Purchasing & Contract Administration shall adhere to rules to ensure security and confidentiality for receiving Bids or Proposal through electronic transmission pursuant to Texas Education Code Section 44.0313, which shall ensure that the electronic bids or proposals remain effectively unopened until the time identified within the solicitation. Purchasing and Contract Administration shall determine the circumstances under which paper responses will be accepted consistent with the requirements of applicable law.

Change Orders

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



Purchases or contracts approved by the Board with an amount exceeding \$200,000 - \$999,999:

Purchasing & Contract Administration is delegated authority to change executed purchase orders or contracts, except that prior Board approval is required for any change orders or amendment providing for an increased District financial commitment that causes the total of all increases since the original or most recent Board-approved amount to exceed \$200,000. These principles shall not apply only if authority to exceed the approved amount is expressly delegated by the Board or an exception is expressly adopted by the Board for that contract.

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

Communication with Contractors, Consultants, and Other Vendors

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

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the College District so long as those debts are for purchases made in accordance with adopted Board Policy and current administrative procedures. Persons making unauthorized purchases may be responsible for all such debts.

Authorized Purchases

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

Exclusive Purchase Commitments & Contract Execution Authority

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

Emergency Purchases

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

State and Cooperative Purchases

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

Verifying Purchases

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



Detailed Purchasing Procedures

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

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

It is the policy of Alamo Colleges to encourage the use of Small, Minority, Women, and/or Veteran-Owned Business Enterprises as herein below defined to assist in the implementation of this policy through race, ethnicity, and gender-neutral means. The purpose of this program is to ensure that SMWVBE's are provided the maximum practicable opportunity to participate in all purchasing and contracting opportunities.

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

The Vice Chancellor for Finance and Administration will establish the Alamo Colleges Aspirational Goal for the SMWVBE Program based on an analysis of projected annual purchases and a survey of available SMWVBEs registered with the Alamo Colleges and or the South-Central Texas Certification Agency. The primary means for achieving the Aspirational Goal will be through race- and gender-neutral principles.

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

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

Local Suppliers

There is no statutory authorization for the Alamo Colleges District to give consideration to a vendor in a competitive procurement due to the location of its principal place of business, as there is for cities and certain other local governments. The Alamo Colleges District will utilize the existing authority to advance the objective to the extent permissible.

Working together, Requisitioners and Purchasing & Contract Administration will assess purchase requirements for:

Competitive Purchases (over \$50,000) – establish minimum qualifications for awarding to local suppliers when service requirements require a local a provider (as with some maintenance or other services) due to response time, accessibility, etc.; and Informal (under \$50,000) and COOP Purchases – select from local suppliers considering our requirements and vendor availability.



C.1.7 Investments (Policy)

Board Action/Amendment: 10/27/2021

General

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

Scope

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

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

Objectives

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

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

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

Management of Funds

Delegation of Authority

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

External Advisory Services

The Board may contract with advisory firm registered under the Investment Advisors Act of 1940 (15 U.S.C. Section 80-b1 *et seq.*) and the State of Texas to provide for the nondiscretionary investment and management of its public funds under its control. The contracted period will be for a maximum of two years, and a renewal or extension of the contract must be made by the Board by resolution. The firm must disclose any significant litigation relating to the firm’s integrity or abilities. Subject to the provisions of the professional services contract, advisory firms can be terminated by the Board at any time. [Texas Government Code Section 2256.003(b)]



Standards of Care

Standards of Care

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

Training

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

Internal Controls

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

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

Roles and responsibilities of the participants in the investment process of the College District are outlined in Appendix 2. The investment officer will establish a process for a compliance audit at least once every two years by the College District's internal auditor or by a private auditor, the results of which are reported to the state auditor no later than January of each even-numbered year. [Texas Government Code Section 2256.005 (n)]

Quarterly reports will be reviewed at least annually by an independent auditor reporting to the Board of Trustees. This will be done as part of the annual external audit process. [Texas Government Code Section 2256.023 (d)]

Investment Strategies

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

Operating Funds

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



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

Debt Service Funds

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

Debt Service Reserve Funds

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

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

Construction Funds and Unexpended Plant Funds

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

Other Funds

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

Authorized InvestmentsOperating Funds

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

- Obligations of the United States, including letters of credit, or its agencies and instrumentalities;
- Direct obligations of the State of Texas or its agencies and instrumentalities;
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities including any security type insured by the Federal Deposit Insurance Corporation (FDIC);
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
- Certificates of Deposit and Share Certificates issued by a depository institution that has its main office or a branch office in Texas or through a broker that has its main office or a branch office in Texas and is included on the authorized broker list. These may be purchased without limit from a domestic bank if the amount is insured by the FDIC or is fully collateralized by securities as provided for in this policy (see "Collateralization"). T. Certificates of Deposit (CDs) may be placed with banking institutions which offer competitive and documented interest rates, both at or above interest rates available on government securities to similar maturity dates. Since it may not possible to obtain competitive CD offers, documentation detailing the best available alternatives at time of purchase is required;
- Collateralized Repurchase Agreements. Execution of a Master Repurchase Agreement, approved by the Legal Department, is required prior to the purchase of this investment. Investments must have a defined termination date and be secured by a combination of cash and obligations as described by Section 2256.009(a) (1) of the Texas Government Code. The securities being purchased to be pledged to the College District, held in the College District's name and deposited at the time the investment is made; and, is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in the State of Texas; The term of any single repurchase agreement may be made coterminous with the need to expend bond proceeds, provided the purchase agreement allows for multiple draws at the College District's discretion and the maturity date does not exceed the expected final expenditure date;
- Bankers' Acceptances. Investment must have a 270 day or less stated maturity from date of issuance and be liquidated in full by stated maturity, be acceptable as collateral for borrowing by a federal reserve bank, and be accepted by a bank rated at least A-1 and P-1 or equivalent by a Nationally Recognized Statistical Rating Organization ("NRSRO");
- Commercial Paper. Commercial paper must have a stated maturity of 270 days or less, and be rated at least A-1 or P-1 or equivalent, either by two NRSROs, or by a single NRSRO if it is also fully secured by an irrevocable letter of credit issued by a domestic bank. Both taxable and municipal commercial paper are authorized;
- No-Load Money Market Mutual Fund. Fund must be regulated by the Securities and Exchange Commission (SEC); have a dollar-weighted average stated maturity of 60 days or less; and include in its investment objectives the maintenance of a stable net asset value of \$1 for each share. Such investments may not exceed, in the aggregate, more than 15 percent of the College District's monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, and the investment in any single mutual fund may not exceed 10 percent of the total assets of the Mutual Fund;
- No-Load Mutual Fund. Fund must be registered with the SEC; have an average weighted maturity of less than two years; be invested exclusively in obligations approved by this policy; be continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and conform to the requirements set forth in Section 2256.016 of the Texas Government Code relating to the eligibility of investment pools to receive and invest funds of investing entities. The investment in any single mutual fund may not exceed 10 percent of the total assets owned or controlled by the College District, including bond proceeds and reserves and other funds held for debt service;



- Public Fund Investment Pools. Public funds investment pools must be specifically authorized by the Board through resolution, and are subject to the limitations of PFIA Section 2256.016;
- Interest bearing bank savings deposits issued by state and national banks or savings bank or a state or federal credit union (having their main or branch office in Texas) that are guaranteed or insured by the Federal Deposit Insurance Corporation or National Credit Union Share Insurance Fund (or their successor organizations) or secured by an FHLB Letter of Credit. Also included are collateralized interest bearing savings deposit that have secured the uninsured portion of deposits with pledged collateral as provided for in this policy (see “Collateralization”)
- Bank Sweep Accounts. Investments in bank sweep accounts are permitted provided they offer daily liquidity and invested in compliance with this Policy.

Debt Service/Reserve/Construction Funds

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

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

Other Funds

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

Financial Institutions and Broker/Dealers

All investment transactions require that competitive bids or offers be received from at least three (3) qualified broker/dealers or investment providers in accordance with Texas law. If the College District has hired an Investment Advisor, the advisor shall obtain and document competitive bids and offers on all transactions and present these to the College District as part of its standard trade documentation. (This section excludes transactions with money market mutual funds and public funds investment pools, which are deemed to be made at prevailing market rates).

The Board must adopt and annually review a list of qualified dealer/brokers authorized to engage in investment transactions with the College District. [Texas Government Code Section 2256.025] A written copy of this investment policy shall be presented to any business organization defined as an investment pool or investment management firm under contract to manage the College District’s portfolio with discretionary authority. [Texas Government Code Section 2256.005(k). A Qualified representative [Texas Government Code Section 2256.002(10)] of the business organization must execute a written instrument substantially to the effect that the registered principal has received and thoroughly reviewed the investment policy of the College District and acknowledged that the organization has implemented procedures and controls in an effort to preclude transactions that are not authorized by this policy. [Texas Government Code Section 2256.005(k)] Form C.1.7.F Texas Public Funds Investment Act Certification by Dealer may be used to satisfy this requirement.

Safekeeping and Custody

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



Collateralization

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

Other

Monitoring Market Prices

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

Credit Downgrades

Procedures shall be maintained by the investment officer to monitor rating changes in investments (reference Appendix 2 Roles and Responsibilities). [Texas Government Code Section 2256.005(b)4(f)]. It is not a requirement to liquidate an investment that was an authorized investment at the time of purchase [Texas Government Code Section 2256.017]; however the investment must be evaluated by the investment officer to determine if it is prudent to liquidate. Investments that are downgraded to less than the required minimum credit rating should be liquidated in a prudent manner. [Texas Government Code Section 2256.021]

Securities Lending

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

Reporting

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

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

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

For all investments: dollar-weighted average maturity

[Texas Government Code Section 2256.023]

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

Policy Review

This policy and strategies will be reviewed not less than annually by the Associate Vice Chancellor of Finance and Fiscal Services, the Audit, Budget, and Finance Committee, and the Policy and Long Range Planning Committee, and



the Board. The Board will adopt a written statement stating that it has reviewed the policy and strategies, and the written statement so adopted will record any changes made to either the policy or strategies. *[Texas Government Code Section 2256.005I]*

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

Sources:

Public Funds Investment Act, Texas Government Code Chapter 2256

Public Funds Collateral Act, Texas Government Code Chapter 2257

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

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

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

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



Appendix 2 (Procedures) Roles and Responsibilities

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



C.2.3 (Policy) Facilities and Grounds Management
Board Action/Amendment: 8/16/2022

Maintenance and Operations

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

Preventive Maintenance

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

Funding

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

Administration

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

Naming Facilities

The ultimate authority for naming College District property rests with the College District Board of Trustees.

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

Criteria for Naming Facilities

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

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

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

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

Authority and Recommendations

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



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

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

Facilities Planning

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

Construction Management

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

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

Project Administration

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

Change Orders

Change orders of \$200,000 and over shall be reviewed and recommended by the building committee of the Board before submission to the full Board for approval.

If less than \$200,000, change orders shall be approved by the Chancellor or designee provided that the originally approved contract amount, plus contingency, is not exceeded.

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

Environmental Protection

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

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



C.2.3.1 (Procedure) Preventive Maintenance
Board Action/Amendment: 2/13/2014

Preventive Maintenance Program

In order to ensure a continuous high level of care that protects taxpayer investments in facilities and installed equipment, College District administration shall prepare, budget, and execute an annual preventive maintenance program.

Definition

Preventive maintenance is the recurrent, day-to-day, periodic, or scheduled work required to preserve the physical integrity or usefulness of a real property facility. It includes work required to maintain, repair, restore, replace-in-kind or alter facilities or components thereof which have deteriorated or require upgrading or modernization, to a condition that the facility or component may be used effectively for its designated or intended purpose.



C.3.1 Debt Management (Policy)
Board Action/Amendment: 5/17/2022

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 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 Public Facility Corporation created by the College District. This Policy applies to all debt issued regardless of the purpose for which issued or the funding source for repayment. The Vice Chancellor for Finance and Administration is responsible for the debt management for the College District. Responsibility for the operational activity related to management of debt may be delegated to the Associate Vice Chancellor of Finance and Fiscal Services (AVC), or Treasurer.

Objectives

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

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

Available Borrowing Methods

General Obligation Bonds

These bonds are issued for the acquisition of land, building construction costs, and the furnishing and equipping of buildings. The College District secures these bonds through levying, assessing and collecting ad valorem taxes sufficient to pay the principal and interest when due provided that the annual bond tax rate will never exceed the State statutory limit or the limits established by the College District’s qualified voters. The College District’s statutory maximum tax rate is established pursuant to Section 130.122, as amended, Texas Education Code at \$1.00 per \$100 of taxable assessed value (of which a maximum of \$0.50 may be utilized for debt service purposes). However, the College District’s qualified voters limited the total tax rates - maintenance and operations (“M&O”) and debt service- to a combined amount not to exceed \$0.25 per \$100 of taxable assessed value at an election held on September 30, 1952. These bonds require voter authorization.

Maintenance Tax Notes

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



Revenue Bonds

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

Lease Revenue Bonds

Under Chapter 303 of the Texas Local Government Code, the College District is authorized to establish a Public Finance Corporation (“PFC”). This corporation has the authority to issue bonds to construct facilities for the College District without an election. The College District would lease these facilities from the PFC to pay the debt service on the bonds issued by the PFC. These bonds are payable based upon an annual appropriation from lawfully available funds, including from M&O tax revenues. The funds may be used for construction, furnishing, and equipping the new facilities. Public notice must be given prior to entering into a contract for the use or purchase or other acquisition of the improvements, which permits a petition process to require an election.

Refunding Bonds

All or any part of the College District’s outstanding bond issues may be refunded or refinanced.

Other

From time to time, other financing options may be considered, including:

Contract Revenue Bonds

Capital improvements may be financed through Contract Revenue Bonds, which requires the District to enter into a contract with a third party entity. They are payable from either taxes, revenues, or both. Voter approval is not required

Taxable Debt

Taxable debt may be used for all or part of a debt issue and to comply with limitations imposed by the Internal Revenue Code of 1986, as amended (the “Code”). Taxable debt may also be issued for refunding if the net present value as a percentage of the par amount of the refunded bonds is at least 5% and the refunded tax-exempt issue cannot be advance refund on a tax-exempt bases per the Code.

Private Placements

Private placements are sold directly to investors. They can be short or medium term, fixed or floating rate, and the term will not exceed the useful life of the financed assets. Private placements may be used for financing specific assets or programs when it provides more advantageous terms than the capital markets, has a favorable structure, and financing is needed more quickly than what may be obtained through a public offering.

Alternative Structures

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

Debt Management Plan

Annually, a Debt Management Plan (the “Plan”) will be presented to the Board of Trustees by the Vice Chancellor of Finance and Administration or the Associate Vice Chancellor of Finance and Fiscal Services. Developed in conjunction with the College District’s Financial Advisor, this Plan will include information on the current debt outstanding; any previously approved but not settled financing activities, and borrowing capacity. It will include anticipated financings needs related to the Capital Improvement Program (“CIP”) or other funding needs. When the CIP requires a debt issuance for which a market opportunity is realized, a Parameter Order with reference to a specific debt issuance will be submitted for approval, allowing the President- Board of Trustees, the Secretary- Board



of Trustees, Chancellor, Vice Chancellor for Finance and Administration or Associate Vice Chancellor of Finance and Fiscal Services to commit to certain financing decisions. The Parameter Order allows the execution of a pricing certificate evidencing final sale terms of a debt financing. The Parameter Order provides flexibility for the College District's Administration to react when market conditions warrant. Parameter orders will be limited as to size and scope to comply with State law and per direction by the Board of Trustees.

Conditions for New Money Debt Issuance

The timing of borrowing will be structured to meet the needs of the District and to minimize the effect of negative arbitrage. When the investment earnings on borrowed proceeds are below the cost of borrowing, borrowed capital may have to be increased to provide sufficient funds to pay project expenses. Since this practice increases the cost and limits the productivity of borrowed capital, the College District will seek to minimize negative arbitrage where practical.

Any external borrowing will be coordinated to the extent possible so that multiple project needs can be accommodated in a single borrowing. Under a Parameter Order for a specific new money debt, the President-Board of Trustees, Secretary- Board of Trustees, Chancellor, Vice Chancellor for Finance and Administration or Associate Vice Chancellor of Finance and Fiscal Services may proceed with a new money debt issuance if the appropriate conditions are met as set forth in the Parameter Order.

Conditions for Debt Refunding

Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered based on economic benefit, or as needed to alter covenants, restructure debt, or stabilize the tax rate. Current refunding require at least a 3% net present value savings as a percentage of the par amount of the refunded bonds to be considered. Other factors should be considered, such as reinvestment rates and impact on the structure of the escrow. The 3% threshold rates may be disregarded under a refunding done solely for business reasons, such as for restructuring purposes. The term of the refunding bonds should not exceed the term of the bonds being refunded unless the debt is being restructured. Under a Parameter Order for a refunding bond, the President- Board of Trustees, Secretary- Board of Trustees, Chancellor, Vice President for Finance and Administration or Associate Vice Chancellor of Finance and Fiscal Services may proceed with a debt refunding if the appropriate conditions are met as set forth in the Parameter Order.

Conditions for Debt Defeasance

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

Parameters for Debt Issuance

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

Selection of Consultants

The College District will select its municipal advisor, investment banking firms, disclosure and arbitrage rebate compliance specialists through the issuance of Request For Qualifications (RFQ). It is preferable that the services for disclosure and arbitrage rebate compliance be within the scope of the municipal advisor. Bond counsel will be selected pursuant to a Request for Qualifications process as set forth in Section 1201.027, Texas Government Code. Investment banking firms will be retained in an "underwriting pool" for a period of five years (one year plus four



annual renewals) prior to a new RFQ being issued. The underwriting syndicate for each open market bond issuance will be chosen from this pool. The selection of the Senior Manager and each syndicate member will be based upon:

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

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

Compliance Reporting/Procedures

Continuing Disclosure

The College District will comply with SEC Rule 15c2-12 by filing directly or through a third party dissemination agent with the Municipal Securities Rulemaking Board (MSRB) using its Electronic Municipal Market Access system (EMMA) annual financial statements and certain required financial and operating data and material event notices.

Arbitrage Rebate Compliance

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

Rating Agencies

The Associate Vice Chancellor of Finance and Fiscal Services is responsible for maintaining the primary relationship and communicating with the national rating agencies. This communications effort includes providing periodic updates on the College District's general financial condition along with coordinating meetings and presentations in conjunction with debt issuances.

The College District will request a rating from at least two major rating agencies prior to the issuance of open market transactions.

Investment of Bond Proceeds

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

Policy Review

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

References:

Texas Education Code Section 130 (130.121130.130), Section 45.108
Chapters 1201, 1207, and 1371, Texas Government Code
Local Government Code, Chapter 303
SEC Rule 15c2-12 (as amended)
SEC Rule 15Ba1-1(d) (3) (vi).
Internal Revenue Code of 1986
Treasury Regulation section 1.141-12



FY 24 CC High-Demand Fields for Formula Funding²

The list of high-demand fields for FY 24 was assembled from a list of the 25 occupations that provide at least a median wage, require education or training beyond high school but below a bachelor's degree, and are projected to experience the most growth in each of the 10 higher education regions. These 25 occupations are based on data from the Texas Workforce Commission. The list also includes occupations that appear in at least seven of the 10 regional lists or in any region's top five. Every academic field associated with those occupations was added to the list of high-demand fields.

High-demand fields combine the critical fields under the legacy student success points system with additional fields determined through the new methodology described above.

FY 2024 Community College Formula Funding: High-Demand Fields

Fundable credentials of value in the following CIP codes qualify for the "high-demand" bonus in the performance tier – Updated 6/26/23

CIP Code	Field
11	Computer and Information Sciences and Support Services
14	Engineering
15	Engineering/Engineering-Related Technologies/Technicians
27	Mathematics and Statistics
40	Physical Sciences
0101	Agricultural Business Management
0102	Agricultural Mechanization
0302	Environmental/Natural Resources Management and Policy
1302	Bilingual, Multilingual, and Multicultural Education
1312	Teacher Education and Professional Development, Specific Levels and Methods
1314	Teaching English or French as a Second or Foreign Language
1907	Human Development, Family Studies, and Related Services
2200	Non-Professional Legal Studies
2203	Legal Support Services
3001	Biological and Physical Sciences
4102	Nuclear and Industrial Radiologic Technologies/Technicians
4103	Physical Science Technologies/Technicians ²
4302	Fire Protection
4604	Building/Construction Finishing, Management, and Inspection
4701	Electrical/Electronics Maintenance and Repair Technologies/Technicians
4702	Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Technician (HAC, HACR, HVAC, HVACR)
4703	Heavy/Industrial Equipment Maintenance Technologies/Technicians ²
4706	Vehicle Maintenance and Repair Technologies
4707	Energy Systems Maintenance and Repair Technologies/Technicians
4902	Ground Transportation
5102	Communication Disorders Sciences and Services
5106	Dental Support Services and Allied Professions
5107	Health and Medical Administrative Services

² See [THECB House Bill Community College Finance Webpage](#)



CIP Code	Field
5108	Allied Health and Medical Assisting Services
5109	Allied Health Diagnostic, Intervention, and Treatment Professions
5110	Clinical/Medical Laboratory Science/Research and Allied Professions
5118	Ophthalmic and Optometric Support Services and Allied Professions
5123	Rehabilitation and Therapeutic Professions
5126	Health Aides/Attendants/Orderlies
5127	Medical Illustration and Informatics
5131	Dietetics and Clinical Nutrition Services
5132	Health Professions Education, Ethics, and Humanities
5133	Alternative and Complementary Medicine and Medical Systems
5134	Alternative and Complementary Medical Support Services
5138	Registered Nursing, Nursing Administration, Nursing Research and Clinical Nursing
5139	Practical Nursing, Vocational Nursing and Nursing Assistants
5203	Accounting and Related Services



Functional Category Descriptions

The following functional expense categories align with NACUBO (National Association of College and University Business Officers) and IPEDS (Integrated Postsecondary Education Data System) definitions of functional expense categories.

1xxx Instruction

This category includes expenditures for all activities that are part of an institution's instruction program. It includes salary and operating expenditures for:

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

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

2xxx Public Service

Activities designed primarily to serve the general public. This category includes funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. It includes salary and operating expenditures for:

- Lectures
- Seminars and Workshops
- Planetarium operations.

3xxx Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions – instruction, research and public service. It includes salary and operating expenditures for:

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

**4xxx Student Services**

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

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

5xxx Institutional Support

This category includes salary and operating expenditures for:

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

6xxx Operations and Maintenance of Plant

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

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

**7xxx Scholarships and Fellowships**

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

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

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

8xxx Auxiliary Enterprises

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

- Child Care Center
- Food Service
- Natatorium Operation
- Bookstore



Tuition and Fee History

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tuition per Sem Hour										
In-District	\$70	\$70	\$73	\$86	\$86	\$99	\$99	\$99	\$99	\$109
Out-of-District	\$185	\$185	\$194	\$202	\$202	\$215	\$215	\$215	\$215	\$225
Non-Resident	\$358	\$358	\$376	\$453	\$453	\$466	\$466	\$466	\$466	\$476
Student Support Service Fee				\$25	\$25	\$25	\$25	\$25	\$25	\$25
Student Activity Fee *				\$1	\$3	\$3	\$3	\$3	\$3	\$3
International Education Fee				\$1	\$1	\$1	\$1	\$1	\$1	\$1

* Per Credit Hour

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

\$109 per SCH for In-District,

\$180 per SCH for Out-of-District or

\$180 per SCH for Non-Texas Non-Resident

\$476 per SCH for International Non-Resident

Expanded Summer Momentum Plan (ESMP):

9 SCHs for Alamo Colleges students enrolled in Fall 2023 and Spring 2024 taking a minimum 24 SCH combined for Fall and Spring terms.

6 SCHs for Alamo Colleges students enrolled in Fall 2023 and Spring 2024 taking a minimum 18 SCH combined for Fall and Spring terms.

3 SCHs for Alamo Colleges students enrolled for the first time in Spring 2024 taking a minimum 6 SCH.

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



FY24 Budget-Related Board Minute Orders/Approved Minutes

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

Board Minute Order Index

Tuition and Fees Schedule for Fiscal Year 2024 (Fall 2023)	127
Debt Management Plan for Fiscal Year 2023 – 2024	132
Operating Budget Fiscal Year 2023 – 2024	133
All Funds Budget Fiscal year 2023 – 2024	135
Tax Rate for Fiscal Year 2023 – 2024	138
Compensation Adjustments Fiscal Year 2023 – 2024	144



Discussion and Possible Action on Tuition and Fee Schedule Effective Fall 2023

Presented to the Board Acting as Committee of the Whole on March 7, 2023 and now presented to the Board for approval on March 21, 2023.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approve the attached Tuition and Fee Schedule for the Fiscal Year 2023-2024."

PURPOSE

The purpose of this action is to obtain approval for the Alamo Colleges District's Fiscal Year 2023-2024 Tuition and Fee Schedule for San Antonio College, St. Philip's College, Northeast Lakeview College, Northwest Vista College and Palo Alto College.

Updates are proposed to: a) expand Program Capacity in Healthcare and b) simplify tuition and fees rate methodology for Instructional Materials and Special Program Tuition.

BACKGROUND

The attached schedule reflects the following:

- Simplify pricing for AlamoBOOKS+ by folding in the \$10 to the Tuition Rate and market to students that instructional materials are included (eliminate separate fee) – no \$ impact to students
- Expand E-rate to all fully online students (adding synchronous "zoom" delivery)
- Special Program Tuition Rates:
 - Simplify to \$ per Semester Credit Hour (all 35 Programs)
 - Expand # Allied Health Sections funded by increase in rates (4 programs), and
 - Cease charging on 6 programs that no longer qualify

IMPLICATIONS

Financial: Tuition and Fee revenue for FY 2024

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

Human Resources: N/A

Attachment: Tuition and Fee Schedule - Effective Fall 2023; Presentation

Lisa L. Mazure, CPA, MSA, CGFM
Associate Vice Chancellor of Finance &
Fiscal Services

Dr. Diane Snyder

Digitally signed by Dr. Diane
Snyder
Date: 2023.03.02 10:15:13 -0600

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

Dr. Mike Flores
Chancellor



ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2023
 FY 2023 - 2024

Category	Current Amount	Proposed Amount
Tuition:		
Texas In-District Per Semester Credit Hour	\$ 99	\$ 109
Texas Out-of-District Per Semester Credit Hour	\$ 215	\$ 225
Non-Texas/International Non-Resident Per Semester Credit Hour	\$ 466	\$ 476
Online eRate Tuition (Students taking 100% online courses with no classes on campus):		
Texas In-District Per Semester Credit Hour	\$ 99	\$ 109
Texas Out-of-District Per Semester Credit Hour	\$ 170	\$ 180
Non-Texas Non-Resident Per Semester Credit Hour	\$ 170	\$ 180
International Non-Resident Per Semester Credit Hour	\$ 466	\$ 476
Summer Momentum Plan (SMP):		
3 SCH for Alamo Colleges students enrolled for the first time in Spring 2024 taking a minimum of 6 SCH	Free	Free
6 SCH for Alamo Colleges students enrolled in Fall 2023 and Spring 2024 taking a minimum of 18 SCH combined for Fall and Spring Terms	Free	Free
9 SCH for Alamo Colleges students enrolled in Fall 2023 and Spring 2024 taking a minimum of 24 SCH combined for Fall and Spring Terms	Free	Free
Free hours must be taken in the Summer term immediately following the Fall and Spring terms, which qualified the student for the SMP.		
Student Instructional Materials Fee:		
Instructional Materials Fee, assessed to all students. The Colleges' contracted provider of all student course materials, including rental textbooks, assesses a charge of \$19 per student credit hour, which is included in tuition.	\$ 10	Included in Tuition
Student Activity Fee:		
Student Activity Fee, of \$3 per credit hour, will be assessed to all students.	\$ 3	\$ 3
Student Support Service Fee:		
\$25 per semester, with a maximum of \$50 per Academic Year, which is non-refundable.	\$ 25	\$ 25
27 Hour Rule - Special Tuition:		
Students taking in excess of 27 hours of Developmental Education courses will be charged an additional rate of \$118 per hour for In-District and \$176 per hour for Out-of-District.	\$118/SCH In-district \$176/SCH Out-of-district	\$118/SCH In-district \$176/SCH Out-of-district
Any student, currently enrolled as of the official census date, who subsequently enrolls in a Flexible Entry class, within the same semester, will be assessed tuition as though another class was being added to the student's current load.		
3-Peat:		
Students registering, for a course for the third time, will be charged the rate of \$384 per hour.		
International Education Fee:		
International Education Fee, of \$1 per semester, will be assessed to all students.	\$ 1	\$ 1



ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2023
 FY 2023 - 2024

Alamo Colleges District Schedule of Special Tuition:			
College	Program	Program Tuition Per Semester*	Program Tuition Per Semester Credit Hour
RAC	Aviation Technology	\$295 to \$36,000	\$ -
PAC	Veterinary Technology	\$ 400	\$ 45
PAC	Cosmetology	\$ 300	\$ 31
PAC	Oil and Gas	\$ 300	\$ -
NVC	Personal Fitness Training	\$400 to \$600	\$ -
NVC	NVC Digital Video & Cinema Production	\$60 to \$240	\$ -
NVC	NVC Digital Media	\$60 to \$180	\$ -
SAC	Communication Design	\$ 60	\$ -
SAC/ SPC	SAC/ SPC Nursing – RN	\$ 1,600	\$ 165
SPC	SPC Nursing – PN/LVN	\$ 1,600	\$ 136
SAC	SAC BSN Nursing	\$ 1,200	\$ 250
SAC	SAC Fire Science	\$ 1,100	\$ 41
SAC	SAC Law Enforcement	\$ 250	\$ 13
SAC	SAC Mortuary Science	\$ 175	\$ 23
SPC	Vision Care Technology	\$ 700	\$ 78
SPC	Automotive Technology	\$ 200	\$ 18
SPC	Bio-medical Equipment Technology	\$ 150	\$ 18
SPC	Computer Maintenance Technology	\$ 100	\$ 21
SPC	Aircraft Technology	\$250 to \$1,000	\$ 67
SPC	Diesel Technology	\$325 to \$600	\$ 53
SPC	Air Conditioning	\$ 250	\$ 24
SPC	Plumbing	\$ 125	\$ 17
SPC	Construction Technology	\$ 175	\$ 16
SPC	Electrical	\$ 250	\$ 26
SPC	Welding	\$100 to \$300	\$ 33
SPC	Automotive Collision	\$ 230	\$ 19
SPC	Manufacturing Engineering Technology	\$ 300	\$ 53
SWC	Advanced Manufacturing Technology (AMT)	\$ 400	\$ 48
SPC	Health Information Technology	\$ 500	\$ 66
SPC	Histology	\$ 700	\$ 97
SPC	Medical Laboratory Technician/ Phlebotomy	\$ 700	\$ 150
SPC	Occupational Therapy Assistant	\$ 700	\$ 64
SPC	Physical Therapist Assistant	\$ 700	\$ 78
SPC	Radiography	\$250- \$700	\$ 88
SPC	Respiratory Care	\$ 700	\$ 84
SPC	Surgical Technology	\$ 700	\$ 64
SPC	Sonography	\$ 700	\$ 148
SPC	Invasive Cardio Vascular	\$ 700	\$ 110
SPC	Culinary Arts / Baking and Pastry	\$ 200	\$ 30
All	Music - Two-semester credit hour Private Music Lesson	\$ 150	\$ 75
All	Music - One-semester credit hour Private Music Lesson	\$ 95	\$ 95

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



ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2023
 FY 2023 - 2024

ALAMO COLLEGES DISTRICT SCHEDULE OF REFUNDABLE, CONTINUING EDUCATION TUITION AND FEES		
Auditing Fee	\$ 65	\$ 65
Continuing Education:		
Tuition		
Reimbursable Courses	\$2.90 - \$28/ Instrl. Hr.	\$2.90 - \$28/ Instrl. Hr.
Non-Reimbursable Course	Market Based	Market Based
Apprenticeship Training	\$2.80/ Instrl. Hr.	\$2.80/ Instrl. Hr.
Contract Courses	Market Based	Market Based
Special fees may be charged depending on the course. All continuing education courses should fully recover direct and indirect costs.		
Continuing education classes, which have been advertised or related to existing contracts and grants may not reflect an increase until a future quarter or the expiration of the contract or grant.		
Community Service Program:	\$1.50 - \$3.50/ Instrl. hr.	\$1.50 - \$3.50/ Instrl. hr.



ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2023
 FY 2023 - 2024

ALAMO COLLEGES DISTRICT SCHEDULE OF FEES NON-REFUNDABLE FEES			
Examination Fees:			
Advanced Standing Examination Fee: per credit hour	\$	99	\$ 99
CLEP	\$	20	\$ 20
Correspondence Exam	\$	20	\$ 20
Returned Check/ACH Return Fee	\$	35	\$ 35
Library Fines per day/per item (10 days max)	\$	0	\$ 0
Reserved Books: per day/per item (10 days max)	\$	1	\$ 1
College Prep Fee: per credit hour	\$	3	\$ 3
Installment Payment Plan:			
Administrative Set up Fee: per semester	\$	1	\$ -
Late Fee, per each late payment	\$	10	\$ 10
Study Abroad Administrative Fee	\$	200	\$ 200
Foreign Student Application Fee	\$	100	\$ 100
Diploma (Duplicate)	\$	25	\$ 25
Transcripts (1st set free):			
Mailed	\$	10	\$ 10
Electronic	\$	5	\$ 5
Express	\$	10 & \$35	\$ 10 & \$35
ID Card Duplicate/Replacement	\$	10	\$ 10
Parking Fines:			
If paid within 10 days	\$	16	\$ 16
If not paid within 10 days	\$	21	\$ 21
If not paid within 20 days	\$	27	\$ 27
Scobee Admission	Varies		Varies
Student Processing Fee			
Transfer/Transient Evaluation	\$	100	\$ 100
SPC/SAC Internships- Accidental Insurance Coverage		Up to \$50	Up to \$50

Workshop Fees:

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



Discussion and Possible Action on the Annual Debt Management Plan for FY 2024

Presented to the Board Acting as Committee of the Whole on May 9, 2023 and now presented to Board for approval on May 16, 2023.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves the recommendations as presented in the FY 2024 Debt Management Plan. The Chancellor or his designee is directed to authorize the District’s outside consultants to prepare any documents that may be necessary for Board approval.”

PURPOSE

The purpose of this action is to obtain Board direction for the Chancellor or his designee on the Debt Management Plan for FY 2024.

BACKGROUND

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

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

The FY 2024 recommendations are outlined in the attached presentation.

IMPLICATIONS

Financial: Continuation of Debt Management Policy objectives; approval of FY 2024 Debt Management Plan
Strategic Plan: Performance Excellence
Human Resources: None

ATTACHMENT: FY 2024 Debt Management Plan presentation

Lisa L. Mazure, MSA CPA
Digitally signed by Lisa L. Mazure, MSA CPA
 Date: 2023.05.01 10:35:57 -05'00'

 Lisa L. Mazure, MSA, CPA Date
 Associate Vice Chancellor for Finance and Fiscal Services

Dr. Diane Snyder
Digitally signed by Dr. Diane Snyder
 Date: 2023.04.24 14:47:01 -05'00'

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

 Dr. Mike Flores Date
 Chancellor



Discussion and Possible Action on Fiscal Year 2023-2024 Operating Budget

Presented to the Board for approval at the Special Board Meeting on July 15, 2023

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves a Fiscal Year 2023-2024 Educational and General (E&G) Operating Expense Budget of \$480,712,111; Auxiliary Enterprise Budget of \$967,058; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$15,562,602; Natatorium Major Repair Fund Addition of \$51,000; Non-mandatory Transfers for San Antonio River Authority and State Energy Conservation Office of \$1,257,452; and Capital Expense Budget of \$5,300,000 for Total Operating Expense Budget of \$503,850,223 based on revenues of \$503,850,223."

PURPOSE

Approval of the Fiscal Year 2023-2024 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the fall 2023 semester. In August 2023, we will submit for approval the Total Budget including: a) Operating Tax Revenue updates upon receipt of the tax rolls (if needed), b) State Appropriations Revenue updates as finalized, c) Restricted and Plant fund budgets and d) fund balance transfer updates as required.

BACKGROUND

The 2023-24 fiscal year budget reflects a balanced budget with an emphasis on two key focal points: *our student learners*, by sustaining excellent instructional services and a full suite of wrap-around support services, and *our employees*, by maintaining competitive compensation and fringe benefits and other services aimed at retaining and supporting our talented workforce.

Key Assumptions for the FY24 budget include:

- Revenues
 - Projected 6.6% increase in budgeted semester credit hours (4% smart growth over FY23 actual enrollment)
 - Increase of \$24.5 million in ad valorem tax revenue – 13.6% taxable assessed valuation growth (TAV) in Bexar County, and a 98% collection rate. Provides sustainable funding for student success strategies and Facilities Maintenance and Operations with no tax rate increase
 - State Appropriations increase \$27.5 million with the 88th Legislatures new Outcomes-based formula funding and weighting model, including \$2.3 million designated for Financial Aid for Swift Transfer (FAST) to enhance Dual Credit program
 - Investment Income increases \$7.3 million due to rising interest rates over the past ten months
- Expenses
 - Core operating expenses, providing essential personnel and services required to serve our students & talent including:
 - Instructional delivery and student support services, including advocacy centers at each college, enrollment coaches, certified advisors, and the accessibility to healthcare centers via on-campus and tele-medicine services
 - \$2.0 million in the Student Success
 - AlamoBOOKS+
 - AlamoPROMISE



Discussion and Possible Action on Fiscal Year 2023 – 2024 All Funds Budget

Presented to the Board Acting as Committee of the Whole on August 08, 2023 and now presented to the Board for approval on August 15, 2023.

MINUTE ORDER

“The Board of Trustees hereby approves the Fiscal Year 2023-24 total budget with projected revenues of \$764,066,367; restricted and plant fund balance outflow of resources of \$182,806,046; operating fund balance commitment of \$0; and expenses of \$946,872,413 (Exhibit I).”

PURPOSE

Approval of the fiscal year 2023 – 2024 total budget including all restricted accounts and operating budgets for Alamo Colleges District - San Antonio College, St. Philip’s College, Palo Alto College, Northwest Vista College, Northeast Lakeview College and district-wide support operations.

BACKGROUND

The Operating budget was approved by the Board of Trustees on July 15, 2023 to enable planning for the next academic year by the five colleges. This submission is for approval of the Summary Level Total Budget Exhibit 1 including: a) Restricted and Plant fund budgets and b) related fund balance transfers. (NOTE: The commitment of fund balance for construction projects is spread over multiple years.) In December, the Detailed All-Funds Budget Report will be presented for approval once the audited August 31, 2023 financial statements are completed. Exhibit II is the Operating Budget that was approved by the Board of Trustees on July 15, 2023.

IMPLICATIONS

Financial: Fiscal Year 2023-24 Total Budget: Revenues of \$764,066,367, Expenses of \$946,872,413, Restricted and Plant Fund outflow of \$182,806,046, Operating Fund Balance transfer of \$0, resulting in a variance of \$-182,806,046 in fund balance

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

Employee Services: N/A

ATTACHMENTS: All Funds Budget Summary Report (Exhibit I); July 15, 2023 approved Operating Budget REVISED (Exhibit II)

 Shayne A. West Date
 Associate Vice Chancellor-Financial Planning
 & Auxiliary Services

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder
 Date: 2023.08.08 10:45:51 -05'00'

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

 Dr. Mike Flores Date
 Chancellor



ALAMO
 COLLEGES
 DISTRICT



EXHIBIT I: FISCAL YEAR 2024 ALL FUNDS BUDGET SUMMARY REPORT

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<i>FY24</i> <i><u>PRELIMINARY</u></i>			
Beginning Fund Balance (9/1/23)	\$122.9	\$448.5	\$571.4
Revenue (budget)	\$503.9	\$260.3	\$764.2
Expense (budget)	\$503.9	\$443.1	\$947.0
Ending Fund Balance (8/31/24)	\$122.9	\$265.7	\$388.6

NOTE: Upon completion of the FY 2022-23 financial audit, a detailed All Funds Budget Report will be provided.



ALAMO COLLEGES DISTRICT

Three Year General Operating Budget Comparison: FY22, FY23, & FY24

DESCRIPTION	FY22 APPROVED	FY23 APPROVED*	FY24 APPROVED	INC/(DEC) FY24 vs. FY23	
REVENUES					
STATE APPROPRIATIONS	\$63,938,377	\$63,938,377	\$89,195,872	\$25,257,495	(A)
Financial Aid for Swift Transfer (FAST)	\$0	\$0	\$2,280,400	\$2,280,400	(A)
Veteran's Assistance Center	\$3,855,480	\$3,855,480	\$3,855,480	\$0	
State Paid Benefits	\$20,966,235	\$21,449,664	\$21,449,664	\$0	
<u>TUITION AND FEES:</u>					
Tuition	\$112,945,865	\$103,689,751	\$118,126,007	\$14,436,256	(B)
Plugged Tuition	\$24,955,771	\$22,717,778	\$26,668,743	\$3,950,965	
Exemptions	(\$33,809,714)	(\$30,400,452)	(\$32,822,158)	(\$2,421,706)	
Fees	\$4,066,590	\$4,749,861	\$2,775,271	(\$1,974,590)	(B)
TAXES	\$195,031,684	\$230,923,307	\$255,400,000	\$24,476,693	(C)
CONTRACTS & INDIRECT COSTS	\$645,000	\$5,000,000		(\$5,000,000)	
INVESTMENT INTEREST INCOME	\$500,000	\$750,000	\$8,004,233	\$7,254,233	(D)
OTHER INCOME	\$4,971,332	\$5,574,688	\$5,585,959	\$11,271	
TOTAL EDUCATIONAL & GENERAL REVENUE	\$398,066,620	\$432,248,454	\$500,519,471	\$68,271,017	
AUXILIARY ENTERPRISES	\$4,556,488	\$3,840,595	\$3,330,752	(\$509,843)	
TOTAL GENERAL OPERATING REVENUES	\$402,623,108	\$436,089,049	\$503,850,223	\$67,761,174	
FUND BALANCE COMMITMENTS:					
General Operations	\$7,108,906	\$2,629,227		(\$2,629,227)	
TOTAL FUNDS AVAILABLE	\$409,732,014	\$438,718,276	\$503,850,223	\$65,131,947	
EXPENDITURES					
<u>EDUCATIONAL AND GENERAL</u>					
INSTRUCTION	\$126,132,714	\$131,685,747	\$156,293,972	\$24,608,225	(E), (G), (H)
PUBLIC SERVICE	\$1,613,707	\$2,013,010	\$2,160,780	\$147,770	
ACADEMIC SUPPORT	\$25,800,657	\$41,499,383	\$52,513,450	\$11,014,067	
STUDENT SERVICES	\$55,241,668	\$58,822,502	\$66,870,316	\$8,047,814	
INSTITUTIONAL SUPPORT	\$120,216,179	\$118,970,742	\$129,103,765	\$10,133,023	
OPERATIONS and MAINTENANCE of PLANT	\$53,905,661	\$60,430,530	\$65,965,893	\$5,535,363	
SCHOLARSHIPS/EXEMPTIONS	\$1,983,906	\$1,267,677	\$6,716,806	\$5,449,129	(F)
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$384,894,492	414,689,591.00	\$479,624,980	\$64,935,389	(E), (G), (H)
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$2,105,503	\$1,883,503	\$2,054,189	\$170,686	(G)
<u>MANDATORY TRANSFERS FOR:</u>					
REV BOND DEBT SERV	\$10,312,463	\$10,312,463	\$9,420,000	(\$892,463)	
TEXAS PUBLIC EDUCATIONAL GRANT	\$5,811,104	\$5,224,267	\$6,142,602	\$918,335	
CAPITAL BUDGET	\$5,300,000	\$5,300,000	\$5,300,000	\$0	
<u>NON-MANDATORY TRANSFERS FOR:</u>					
NON-MANDATORY TRANSFER - OTHER	\$1,257,452	\$1,257,452	\$1,257,452	\$0	
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$0	
TOTAL UNRESTRICTED CURRENT FUND	\$409,732,014	\$438,718,276	\$503,850,223	\$65,131,947	

* FY23 APPROVED includes increased M&O tax revenue as approved in August 2023
A) State Appropriations increase based on 88th Legislative change in Community Colleges new Outcomes-based formula funding & weighting; includes \$2.3M directed towards Dual Credit/High School Programs
B) Tuition increase due to 1) 6.6% smart growth in Semester Credit Hours, 2) folding AlamoBOOKS+ that was included in Fees for FY23
C) Taxes increase due to 13.55% TAV with exemptions
D) Investment income increase with rising interest rates - FY23 increased from 1% in September to 4.23% in May; FY24 avg rate assumption 3.35%
E) FY24 includes investments for outcomes-based student focused initiatives of \$13.2M
F) FY24 includes additional \$4.3M investment in AlamoPROMISE scholarships and expansion to private, charter & home schools
G) FY24 includes increase in Talent of \$18.6M
H) FY24 proposed budget is pending final Banner load by functional category



Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2023-2024

Presented at the Public Hearing Special Board Meeting on September 12, 2023.

MINUTE ORDER

"The Board of Trustees hereby approves, orders and adopts a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation for FY 2023/24. The Board of Trustees hereby approves, orders and adopts a Debt levy tax rate of \$0.041390/\$100 of assessed valuation for FY 2023/24. These two actions result in a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2023/24 which is greater than the No-New-Revenue tax rate of \$0.136491/\$100 of assessed valuation but less than the Voter-Approval tax rate of \$0.156804/\$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 6.19 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.28.** The referenced tax rate to be effectively raised by 6.19 percent is the maintenance and operations component of the Combined No-New-Revenue tax rate. The adopted Combined tax rate will exceed the No New Revenue tax rate by 9.27 percent and will raise combined taxes on a \$100,000 home by approximately \$12.66."

PURPOSE

The Alamo Colleges District strives to make higher education readily affordable while making every effort to keep its tax rates as low as possible.

In accordance with the Debt Management Plan approved by the Board in May 2023, there is no recommended change to the property tax rate - the Combined rate will remain at \$0.149150/\$100 of assessed valuation. Because of the increase in taxable assessed value, this proposed Combined tax rate, although constant from last year, is higher than the calculated No-New-Revenue tax rate, and there is a resultant requirement for public notices and a public hearing prior to final approval of the tax rate.

BACKGROUND

For the 2023 tax rate, Alamo Colleges District has developed a stable rate strategy to address the fiscal needs of the college. The District's stable rate strategy results in the following:

- Debt Tax rate: No change to the debt portion of the tax rate because revenues produced are sufficient for required FY24 Debt Service Payments on Capital Improvement Program G.O. Bonds and critical past due facilities renovations and repairs funded by Maintenance Tax Notes.
- Maintenance & Operations Tax rate: No change to the M&O portion for a balanced operating budget funding inflationary cost pressure and strategic student success initiatives (AlamoADVISE enhancements, expanding AlamoPROMISE to additional high schools, 1-time safety enhancements, and continuing AlamoBOOKS+ which funds the costs of instructional materials for students.

The proposed Combined tax rate is \$0.149150/\$100 of assessed valuation. Because of the increase in property values, the calculated No-New-Revenue rate is now lower than current rate, requiring a public notice and hearing. The recommended M&O tax rate of \$0.107660/\$100 of assessed valuation is higher than the current year calculated No-New-Revenue tax rate of \$0.101482/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.109600/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2023/24 debt service payments and other actions per the approved FY 2024 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the No-New-Revenue tax rate of \$0.136491/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.156804/\$100 of assessed valuation. Public notices and a public hearing are required prior to final approval of the tax rate when the proposed tax rate is greater than either the No-New-Revenue tax rate or the Voter-Approval tax rate (whichever is lower).

The requisite notices have been published, and this Public Hearing was convened as required by the Texas Tax Code.

IMPLICATIONS

Financial: Provide tax revenues required to support Alamo Colleges District operations and fund annual payments on bond debt



Strategic Objective: Goal I Student Success and Goal III Performance Excellence
Attachments Exhibit A: Notice of Calculated Tax Rates
Exhibit B: Language for Motion

Lisa L. Mazure,
MSA CPA

Digitally signed by Lisa L.
Mazure, MSA CPA
Date: 2023.08.24 13:32:30 -05'00'

Lisa L. Mazure, MSA, CPA Date
Associate Vice Chancellor for
Finance and Fiscal Services

Dr. Mike Flores Date
Chancellor



ALAMO
COLLEGES
DISTRICT



Notice About 2023 Tax Rates

Property tax rates in ALAMO COMMUNITY COLLEGE DISTRICT.

This notice concerns the 2023 property tax rates for ALAMO COMMUNITY COLLEGE DISTRICT. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.136491/\$100
This year's voter-approval tax rate	\$0.156804/\$100

Unencumbered Fund Balance

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

Type of Fund	Balance
I&S	16,492,339

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Limited Tax Series GO Bonds	38,700,000	22,929,813	0	61,629,813
Maintenance Tax Notes	29,210,000	11,313,000	0	40,523,000

Total required for 2023 debt service	\$102,152,813
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$1,315,743
= Total to be paid from taxes in 2023	\$100,837,070
+ Amount added in anticipation that the unit will collect only 99.08% of its taxes in 2023	\$936,315
= Total debt levy	\$101,773,385

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 7/31/23 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC



EXHIBIT B TAX PLANNING CALENDAR

DATE	ACTION
Tuesday, August 15	Board votes to proceed with Tax Rate. Requires quorum and roll-call vote. Announce date, time and place of meeting (Public Hearing) at which will vote on Tax Rate.
Tuesday, September 12 (prior to Committee of the Whole Board Meeting)	Public Hearing. Board adopts Tax Rate. Requires a quorum, special language and a roll-call vote. Must take place in a public building inside taxing boundaries.
Saturday, September 30	Deadline to adopt Tax Rate.



NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.149150 per \$100 valuation has been proposed by the governing body of ALAMO COMMUNITY COLLEGE DISTRICT.

PROPOSED TAX RATE	\$0.149150 per \$100
NO-NEW-REVENUE TAX RATE	\$0.136491 per \$100
VOTER-APPROVAL TAX RATE	\$0.156804 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that ALAMO COMMUNITY COLLEGE DISTRICT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that ALAMO COMMUNITY COLLEGE DISTRICT is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 12, 2023 AT 6:00 P.M. AT THE ALAMO COLLEGES CENTER OF EXCELLENCE FOR STUDENT SUCCESS, BOARD ROOM, 2222 N. ALAMO STREET, SAN ANTONIO TX 78215

The proposed tax rate is not greater than the voter-approval tax rate. As a result, ALAMO COMMUNITY COLLEGE DISTRICT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of ALAMO COMMUNITY COLLEGE DISTRICT at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS
FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

**PRESENT and not
voting:**

ABSENT:

Visit [Texas.gov /PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.



The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.149150	\$0.149150	increase of 0.000000, or 0.00%
Average homestead taxable value	\$271,411	\$295,184	increase of 23,773, or 8.76%
Tax on average homestead	\$404.81	\$440.27	increase of 35.46, or 8.76%
Total tax levy on all properties	\$293,380,392	\$321,571,092	increase of 28,190,700, or 9.61%

For assistance with tax calculations for ALAMO COMMUNITY COLLEGE DISTRICT please contact:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC

Property Tax Division Director

233 N. Pecos-La Trinidad, San Antonio, TX 78207

210-335-6600

taxoffice@bexar.org

home.bexar.org/tax



Discussion and Possible Action on FY24 Smart Talent Compensation Adjustments

Presented to the Alamo Colleges District Board of Trustees for approval on July 15, 2023.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective September 1, 2023, as noted, for full-time regular faculty, adjunct faculty, CE Instructors, full-time and part-time/temporary staff, student workers, work study students and administrators.”

PURPOSE

Compensation adjustments are recommended to support recruiting and retention of the excellent talent our student success mission requires. A careful analysis of the job markets shows market-based adjustments are needed to remain competitive for talent in FY24.

A further set of high-wage/high-demand faculty stipend adjustments are required to recruit and retain faculty for Nursing, Healthcare, Advanced Manufacturing, IT and Cyber Security Engineering programs.

Adjustments are also required for work-study and other student intern/employee positions so that the work-based learning opportunities provided by the College District provide competitive pay to participating students.

Further incremental progress toward achievement of multi-year goals to achieve a 1:1 Faculty Lab Loading rate and complete the final phase of the Staff Equity Pay Project is recommended.

MARKET ADJUSTMENTS

Full-Time and Adjunct/CE Faculty Market Adjustments

FY24 market adjustments of 6.5% are recommended for all full-time faculty, to become effective with Fall FY24 faculty contracts. A 6.5% adjustment is slightly greater than the 6.44% needed to match the third highest paying Texas peer institution reported by TCCTA. For consistency and ability to fund, a 6.5% adjustment for adjunct and CE faculty is also recommended.

Full-Time Faculty Market Assessment

Peers	Rank	MA Minimum	% Below 3rd
Tarrant	1	\$ 57,250	
Austin	2	\$ 56,184	
Dallas	3	\$ 50,782	3rd
Houston	4	\$ 48,014	
Alamo	5	\$ 47,711	6.44%
Lone Star		\$ 45,946	
San Jacinto		\$ 45,282	
El Paso		\$ 43,752	
Average		\$ 48,208	

Adjunct Faculty Market Assessment

Peers	Rank	Pay Per Course	% Below 3rd
Austin	1	\$3,696	
El Paso	2	\$3,203	
Tarrant	3	\$3,188	3rd
Alamo	4	\$2,894	10.16%
Dallas		\$2,784	
Lone Star		\$2,388	
San Jacinto		\$2,304	
Houston		\$2,178	
Average		\$ 2,706	



Non-Faculty Market Adjustments

For consistency with faculty and ability to fund, staff, administrator, student worker and work-study student compensation is also recommended to increase 6.5% on September 1, 2023, or a greater amount at the individual level if required to ensure a full-time employee's gross pay is increased by at least \$2,000/year or the hourly equivalent, \$0.96/hour if employed part-time.

The defined market position for staff and administrators is 100% comp-a-ratio (market midpoint) in ranges developed independently through Hay/Korn Ferry analysis of the Higher Ed and General Industry markets to produce a competitive pay position comparable to faculty as a blended market of Higher Ed and General Industry benchmark jobs for each ACD salary grade.

Market Adjustment Parameters

As in prior years, the full-time faculty and non-faculty new hire rates are recommended to increase 6.5% but will continue to lag the minimum rate paid existing faculty and for staff by 1.76% so as to avoid compression of existing faculty and staff rates.

Also, as in prior years, it is recommended that adjustment amounts may not increase an employee's compensation beyond the new range maximum. If an employee's rate exceeds the range maximum, a one-time 1% adjustment will be awarded instead of a recurring base rate increase.

Minimum Adjustment Assurance and Living Wages

Adjustment Assurance

The forgoing adjustment recommendations ensure all employees and students receive an increase in gross pay of at least \$0.96/hour or \$2,000/year if full-time.

FY24 Alamo Colleges District Living Wage and Student Wage Levels

The recommended minimum rates paid to existing staff will align well to the college district priority to provide a Living Wage:

- The recommended minimum rate for existing full-time and part-time staff is \$18.05.
- The recommended minimum rate offered staff new hires in FY24 will be \$17.52. (1.67% below \$18.05)
- The recommended rate for students (work study and other student workers) will increase from \$14.37 to \$15.33 (\$0.96/hour).

FY24 Market Adjustment Cost

The projected cost for all FY24 Market Adjustments is \$15,658,869. The market adjustment expense by employee classification is:

FY24 Market Adjustment Impact and Cost

Employee Classification	% Increase	Average Increase	Head Count	FY24 Cost
Full-time Regular Faculty	6.5%	\$4,321	803	\$2,402,613
Adjunct Faculty & CE Instructors	6.5%	\$ 845	1,085	\$1,163,869
Staff and Student Workers**; and, Administrators	6.5%	\$3,755	2,520	\$6,595,984



Work Study Students **	6.7%	\$971 or \$0.96/hour	1,200	State/Federal Funding
Total (with benefits)*				\$15,658,869

* 15.805% FT, 8.305% PT Benefit exp.
 ** With min Adj of \$2,000/year or \$0.96/hour

HIGH-WAGE/HIGH-DEMAND FACULTY STIPEND INCREASES

Provision of additional compensation to faculty in the high-wage/high-demand fields of Nursing, IT, Cyber Security Advanced Manufacturing, and Healthcare continues to be necessary to compete for talent. A 6.5% increase of existing high-wage/high-demand stipends is recommended, effective with Fall FY24 faculty contracts, to keep pace with the markets. Because the IT and Cyber Security Engineering markets continue to outpace all other markets, IT and Cyber Security stipends are recommended to increase \$5,000, which is more than 6.5%.

High-Wage/High-Demand Stipend Adjustments



Prorated high-wage/high-demand adjustments are recommended for all adjunct and CE faculty teaching in the high-wage/high-demand disciplines to replicate the FY24 full-time faculty stipend amounts.

FY24 High-Wage/High-Demand Stipend Increase Impact and Cost

HW/HD Faculty	FTEs	Current Annual Stipend	Proposed Annual Stipend Increase/FTE	FY23 Cost Increase
Nursing - BSN	8	\$15,000	\$900	\$7,200
Nursing - MSN	35	\$20,000	\$1,200	\$42,000
Nursing - PhD	9	\$25,000	\$1,500	\$13,500
IT & BAT Cyber Engineering	44	\$20,000 (IT) \$30,000 (Cyber)	\$5,000	\$220,400
Manufacturing & Healthcare (non-Nursing)	136	\$15,000	\$900	\$121,950
Benefit Cost*				\$59,439
Total				\$464,489

*(15.805% FT, 8.305% PT Benefit exp.)



FACULTY LAB LOADING RATE INCREASE

An increase of the faculty lab loading rate, from 0.75:1 to 0.80:1, is recommended to become effective with Fall FY24 faculty contracts. This change will continue ACD progress toward achievement of the original Executive Faculty Council recommendation of 1:1* lab loading made to the Board of Trustees in 2016. The first step toward 1:1 was approved by Board of Trustees in April 2019 for January 2020, moving the rate from 0.67:1 to 0.75:1. The Board committed at that time to make further incremental progress toward a rate of 1:1 in the future as fiscally possible.

The projected cost to move to 0.80:1 in FY24 is \$1,200,000. Additional cost will be incurred to pay additional faculty and/or faculty overloads to assume the lab workload from existing faculty. The colleges are prepared to adjust faculty schedules to accommodate this change for the start of the Fall 2023 semester.

**1:1 means 1 Lab Workload unit equals 1 Lecture Workload Unit in the calculation of faculty workloads.*

COMPLETE STAFF EQUITY PAY ADJUSTMENT PROJECT

Completion of the Staff Pay Equity Project on September 1, 2023, is recommended. Application of the Equity Pay Formula to all employees of all job families that have not already been adjusted in Phase I or II of the Project (in FY22 or FY23) is recommended.

In May 2020 a standardized Offer Equity Formula was adopted district-wide for the determination of pay for every staff hire and promotion. Longstanding staff and HR concerns about the fairness of salary offers for new hires was the genesis for this effort. A consistent, objective, and equitable compensation formula was developed collaboratively by HR and Staff Senates to uniformly recognize and credit each hire/employee's education and experience beyond the minimum requirements for the position. The calculation also factors in the pay of existing staff to avoid new hire offers that exceed the pay of similarly situated staff already onboard.

- The formula was adopted in early 2020 and proved successful after 1 year of use. It was adopted in June 2021 for all staff offers and has been applied consistently by the HR to every staff hire and promotion since.
- In September 2021, the formula was successfully applied, with Board approval, to the 650 existing employees of the ACD Student Success job family as Phase I of a multi-year project to align pay equity across the job family based on years of experience and education.
- In September 2022, the formula was applied in Phase II to the existing DPS/Police, IT and Facility/Trade professions and STEM Tutors job families.

Phase III of this project will finish the effort to align all full-time and part-time staff pay across the college district by applying the Formula to all existing employees in the remaining/unadjusted job families:



FY24 Phase III Offer Equity Adjustment Impact

Phase III Offer Equity Job Families to Align	Employee Count
Academic Support Family	226
Online Learning Support Family	8
Administrative Support Family	173
Communications Family	38
Finance & Audit Family	102
Foundation Family	15
International Services Family	8
IRES/State Reporting Family	15
Other Small Families	172
Support Services Family	77
Workforce Family	7
Total	841

A future recommendation in FY25 or FY26 is anticipated to allow for ongoing application of the Formula once a year to staff who have attained a new qualifying degree, so as to sustain ongoing alignment of the ACD structure of actual staff pay, just as is done for faculty with annual recognition of additional education.

IMPLICATIONS

Financial: **FY24 cost with benefits: \$18,612,170**, (all effective 9/1/23)
Annualized cost with benefits: \$18,612,170

- FY24 market adjustments – \$15,658,255
- FY24 HW/HD faculty stipend increases – \$464,489
- FY24 staff equity pay adjustment project completion – \$1,240,688
- FY24 faculty lab loading rate increase – \$1,200,000
- FY24 minimum market adjustment increases – \$48,737

Strategic Plan: III. Performance Excellence

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

ATTACHMENTS: none

Linda Boyer-Owens Digitally signed by Linda Boyer-Owens
Date: 2023.07.13 14:07:26 -05'00'

Linda Boyer-Owens, SPHR, SHRM-SCP Date
 Associate Vice Chancellor for Talent, Organization,
 & Strategic Innovation

Dr. Mike Flores Date
 Chancellor



ALAMO
 COLLEGES
 DISTRICT



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.

ADA – Americans with Disabilities Act

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.

All Parts of Term – Reports students data taking hours at any time during the term, including 16-weeks, Flex I and Flex II.

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.

Auxiliary Enterprise Function – An entity that exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services.

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 Project

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 outstand 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.

EEOC – Equal Employment Opportunity Commission

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

EPA - Environmental Protection Agency



E-Rate – Tuition charged to students who reside out-of-District and are enrolled exclusively in online classes.

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.

FERPA - Family Educational Rights and Privacy Act

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.

Learning Modality – Describes how (delivery mode) and when (convening method) a class meets. These may include Face-to-Face, Hybrid Asynchronous, Hybrid Synchronous and Fully Online.

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.

Non-Resident – A person who is not a citizen or permanent resident of the United States and who is in this country on a temporary basis and does not have the right to remain indefinitely.

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.

OSHA - Occupational Safety and Health Administration

Out-of-District – A community college student who is a legal resident of Texas but who resides outside the taxing district in which the student attends college.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THEA – Texas Higher Education Assessment

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

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

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

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

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

Unrestricted – Resources that have no stipulation as to their use.

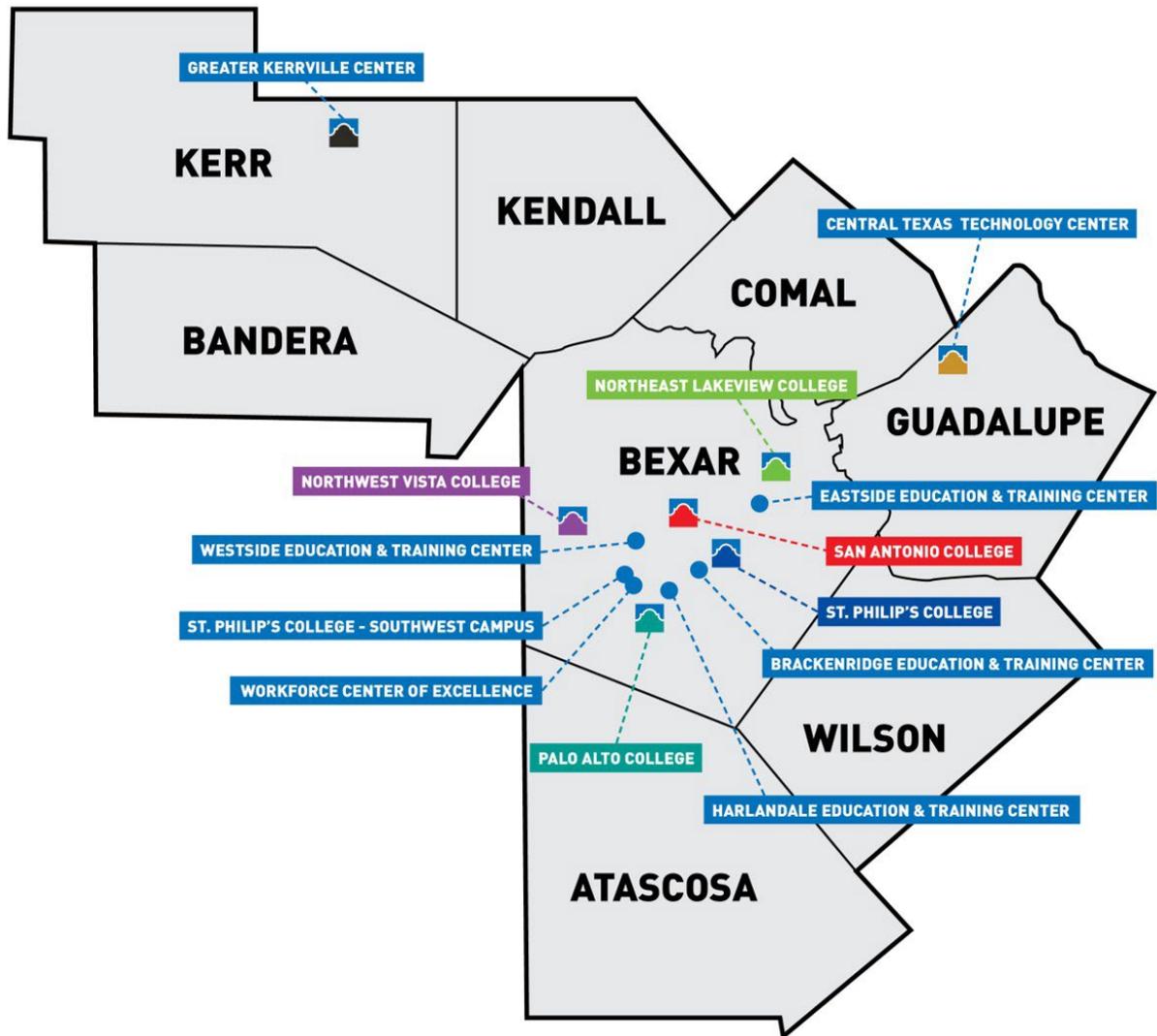
Unduplicated Count – Student enrolled at more than one of the Alamo Colleges counted only once in district-wide totals.

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

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



Alamo Colleges District Service Area Map



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

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

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

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

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

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

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



ALAMO
COLLEGES
DISTRICT

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