

ALAMO COLLEGES DISTRICT

ANNUAL BUDGET

FISCAL YEAR 2022-2023



ALAMO
COLLEGES
DISTRICT

NORTHEAST LAKEVIEW COLLEGE
NORTHWEST VISTA COLLEGE
PALO ALTO COLLEGE
ST. PHILIP'S COLLEGE
SAN ANTONIO COLLEGE



ALAMO COMMUNITY COLLEGE DISTRICT

FY 2022-2023 Annual Budget

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Table of Contents

INTRODUCTION.....	4
Message from the Chancellor.....	5
Organizational Description (Who We Are)	7
The Five Colleges of the Alamo Colleges District	8
District Support Operations (DSO)	8
Off-Campus Sites.....	9
Workforce Profile of Alamo Colleges District.....	10
Regulatory Requirements.....	12
Annual Budget Cycle	13
 REVENUES AND EXPENSES	 14
Revenue and Functional Expense Alignment.....	15
FY23 Revenue Summary.....	16
Cost of Education – Who Pays?.....	16
Tuition and Fees.....	20
Ad Valorem Taxes.....	24
State Appropriations.....	25
FY23 Expense Summary	32
FY23 Budget Funding Model.....	34
FY23 Methodology.....	35
College and DSO Non-Formula	40
Non-Formula Revenue	40
Salaries, Wages and Benefits.....	40
Alamo Colleges District Staffing	41
Facilities Maintenance and Long-Range Planning	47
Capital Allocations.....	47
Preventive Maintenance (PM).....	47
Maintenance Tax Notes.....	48
Capital Improvement Program (CIP).....	50
 TAX REVENUE & DEBT SERVICE	 52
Assessed Value and Tax Levy of Taxable Property	53
Growth in Taxable Valuation.....	53
Tax Rate	55
Debt Supported by M&O Tax Revenue.....	55
Debt Supported by Debt Tax Revenue.....	56
 STUDENT DATA	 58
Daily Registration Report.....	59
Contact Hours.....	63
Headcount – All Parts of Term	64
Annual Enrollment.....	65



APPENDIX 66

- Department Budget Allocations by College by Functional Categories..... 67
- All Funds Financial Structure..... 97
- Ten Year Trend of Revenue Sources 98
- Financial Policies and Procedures..... 99
- Functional Category Descriptions..... 122
- Tuition and Fee History 125
- FY23 Budget-Related Board Minute Orders/Approved Minutes 126
- Glossary..... 151
- Alamo Colleges District Service Area Map 158



INTRODUCTION



Message from the Chancellor

December 1, 2022

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

The overall goal of the Fiscal Year 2023 Annual Budget (FY23) is to continue the momentum we created last year 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.

The Alamo Colleges District is fortunate to have fared well in the face of economic transition over the last several years; we are investing in the “smart growth” initiatives that were first introduced several years ago and have continued to support. Some of the FY23 budget highlights include:

ENHANCEMENTS

- Expanding AlamoADVISE with
 - A three-tiered advising model
 - Reduced 300:1 student to certified advisor ratio
 - 150:1 co-requisite student to certified advisor ratio
 - 600:1 high school program advising ratio
 - Extending certified peer advisor model across all five colleges
- Expanding Transfers Advising Guides to dual credit/high school programs
- SmartTalent compensation strategies to provide for and retain our talent

INNOVATIONS

- Reimagining Universal Access to Instructional Materials via AlamoBOOKS+

Highlights of the accomplishments at the Alamo Colleges District this past year include:

- **SA Ready to Work:** As the largest provider of workforce training in the region, the Alamo Colleges District is one of four partners selected by the City of San Antonio to be part of the \$200 million SA Ready to Work program to expand workforce development efforts across the region. The ACD will partner with the City of San Antonio to provide training, case management and intake services, thereby building new careers for individuals and meeting the needs of businesses, with program launch in Summer 2022.
- **Maintaining focus on Student Success:** Amidst two years of pandemic-related national decreases in enrollment and student success, the ACD continued to see historical achievements in student success:
 - 3-year FTIC graduates rates (15.8% for part time students)
 - 4-year FTIC graduation rates (21% for part time students)
 - Graduates as a % of FTE enrollment (39.1%)
 - 6-year FTIC transfer rates (34.1%)
 - Lowest average semester credit hour to associate degree for native students (65.1)
- **AACC Award of Excellence Student Success:** In May 2022, the ACD received national recognition from the American Association of Community Colleges (AACC) for our work providing seamless pathways that lead to student success through our Transfer Advising Guides (TAGs). The coveted annual award recognizes a community college that has shown a sustained commitment to and proactively advances the cause of student success at a community college. With clear and concise pathways, TAGs provide a two-year, course-by-course crosswalk from one of the Alamo Colleges to a student’s university of choice, meaning courses don’t just transfer – they transfer with degree applicability. As of the 2020-2021 academic year, the Alamo Colleges have developed a total of 1,380 TAGs.



The Board of Trustees adopted The Alamo Way as the educational philosophy of the Alamo Colleges District in July 2011 (Board Policy B.9.1). This annual operating budget provides the financial foundation to implement The Alamo Way with a focus on three key, strategic elements: 1) Student Success, 2) Principle-Centered Leadership, and 3) Performance Excellence. Coupled with this philosophy are the well-defined Mission, Vision, and Values of the district:

Mission

Empowering our diverse communities for success.

Vision

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

Values

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



As we move forward through FY23 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



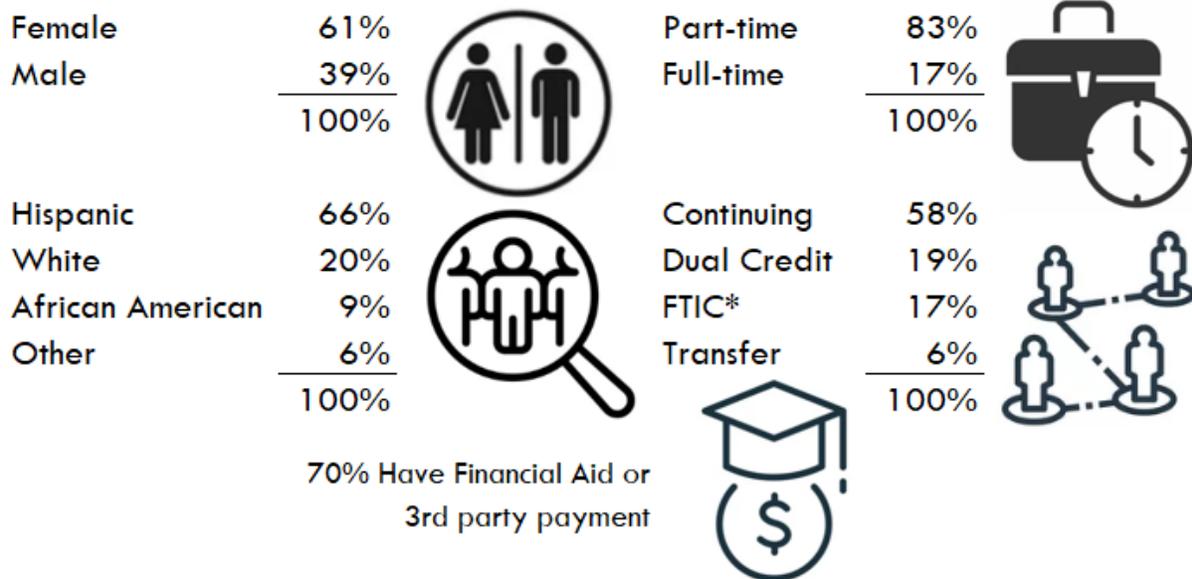
Organizational Description (Who We Are)

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 was the recipient of the 2022 Award of Excellence Student Success by the American Association of Community Colleges.



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: Key Performance Indicator Dashboard - Student Demographics, term Fall '21
 *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 that is 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 DSO (District Support 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 Support Operations (DSO)

District Support Operations (DSO), located close to the urban contemporary Pearl District, provides administrative services and support to the five colleges under Collaborative Agreements. The DSO 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 DSO building has a large conference center for cross-college meetings, program collaboration, and community use. Some remaining DSO personnel are co-located with the colleges on their campuses, enabling them to be close to the students they support.





Off-Campus Sites

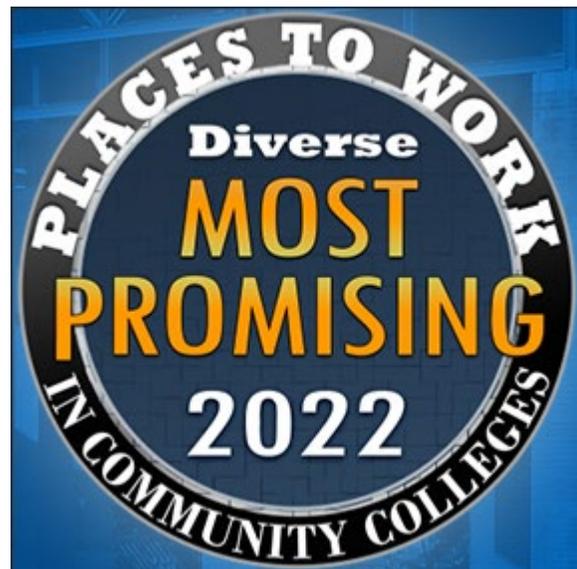
The Alamo Colleges District also maintains several off-campus sites in an effort to better serve the residents of Bexar County and those located within the surrounding service area.

- 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
- Harlandale Education and Training Center
- Northwest Education & Training Center (under development)
- Northwest Vista College Southwest Research Institute Center
- Palo Alto College Off-Campus Locations
- St. Philip's College Military Base Locations
- St. Philip's College Southwest Campus
- Southside Education & Training Center (opening FY23)
- Workforce Center of Excellence
- Westside Workforce 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.

FY22 awards and recognitions

- Northwest Vista College has been nominated for the Aspen Prize for Community College Excellence.
- San Antonio College, Palo Alto College, Northeast Lakeview College, and St. Philip's College received the Veteran Education Excellence Reward award from the Veterans Education Program.
- San Antonio College has been recognized by the Hispanic Outlook on Education Magazine as a Top 100 Colleges and Universities for Hispanics.
- San Antonio College, St. Philip's College, Northeast Lakeview College, and Palo Alto College were selected to join Grow with Google Hispanic-Serving Institutions Career Readiness Program.
- Palo Alto College, Northwest Vista College and San Antonio College were named Top Community Colleges in the country by Hispanic Outlook Magazine.
- St. Philip's College, Northwest Vista College, Northeast Lakeview College, and San Antonio College were recognized as a 2022 Most Promising Places to Work in Community Colleges by *Diverse: Issues in Higher Education*.



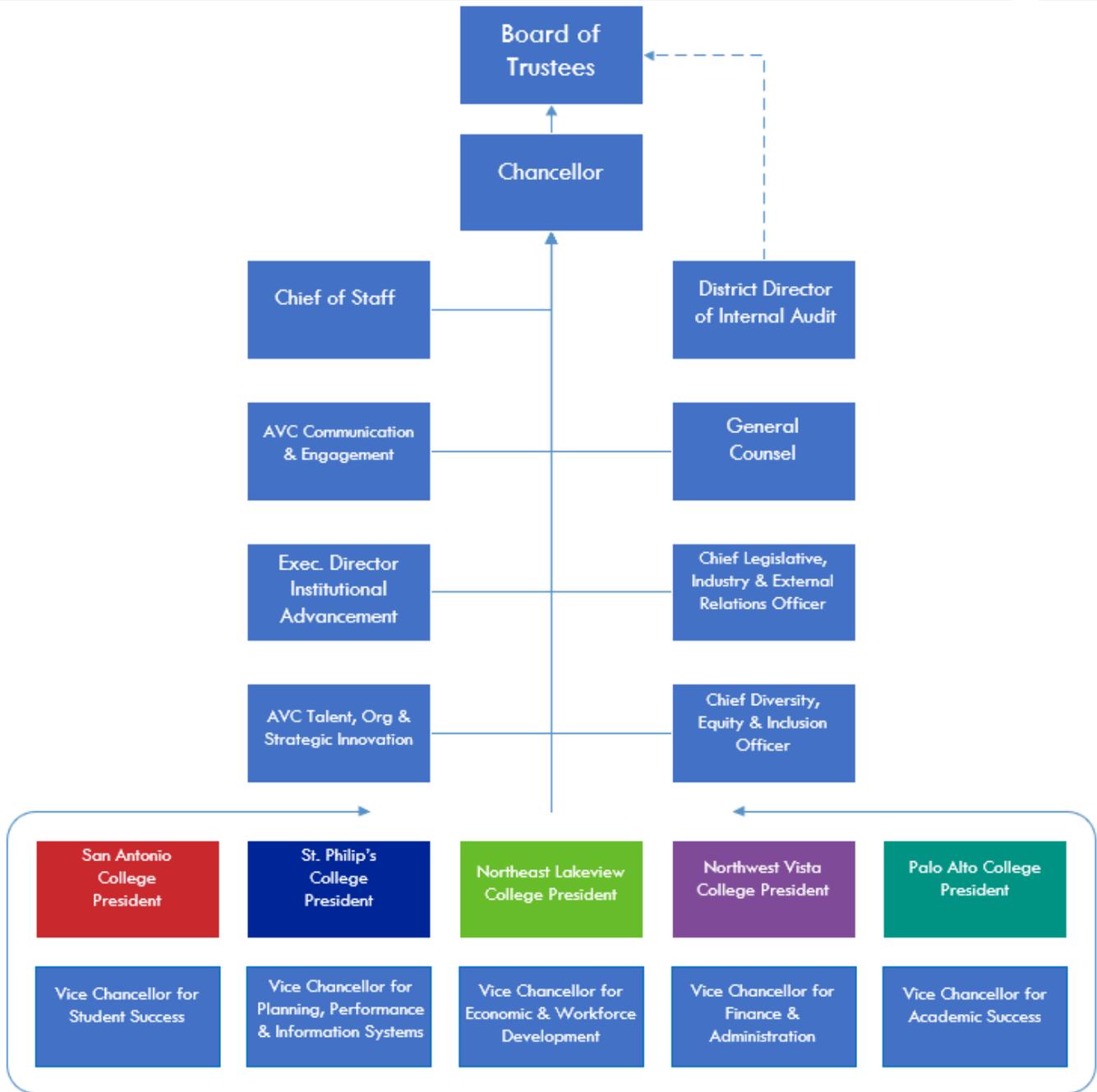


Workforce Profile of Alamo Colleges District

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.

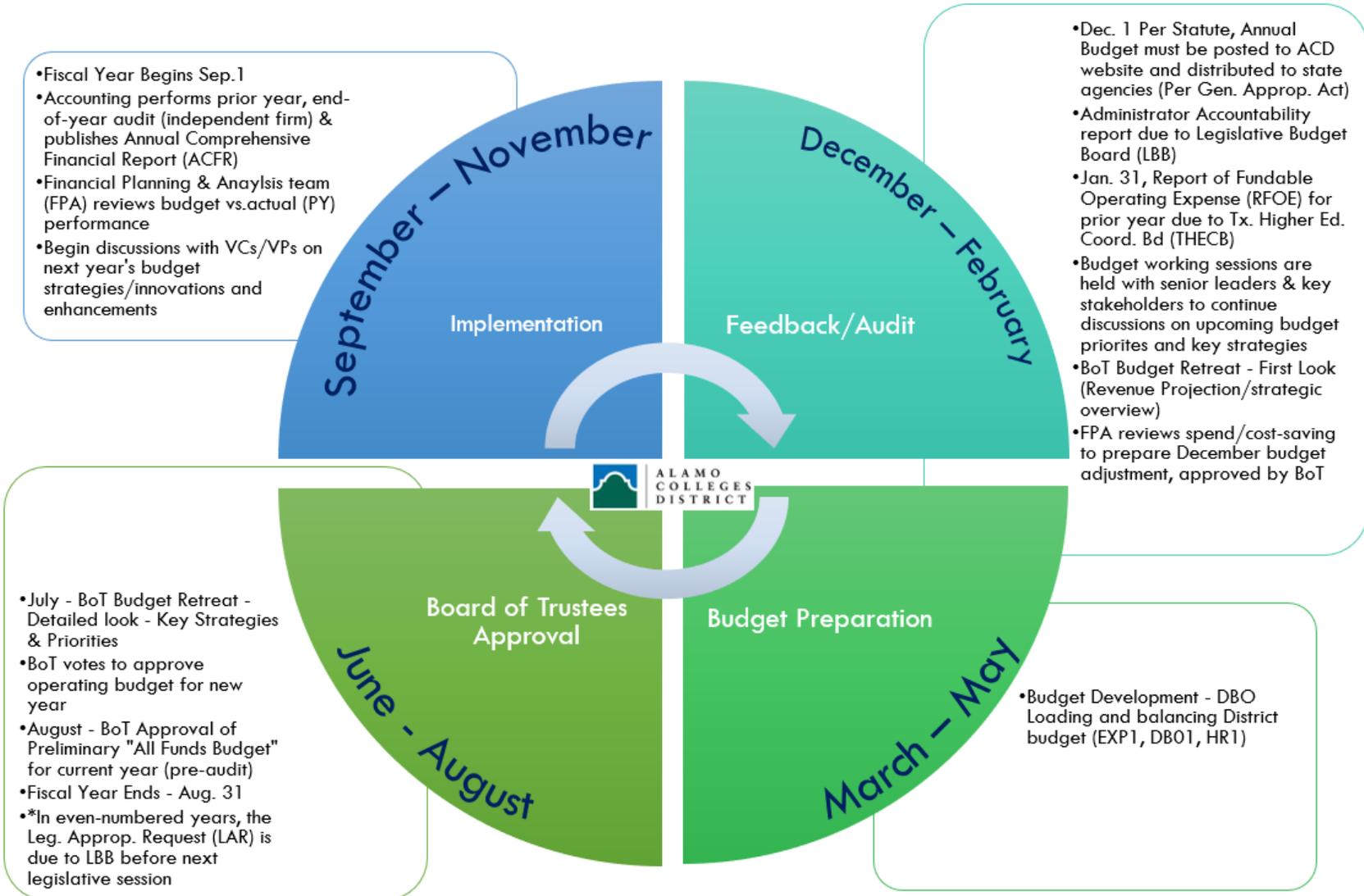
Each community college district in Texas is required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The District's Board of Trustees adopts the annual budget, which is prepared according to Generally Accepted Accounting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

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 FY2023 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

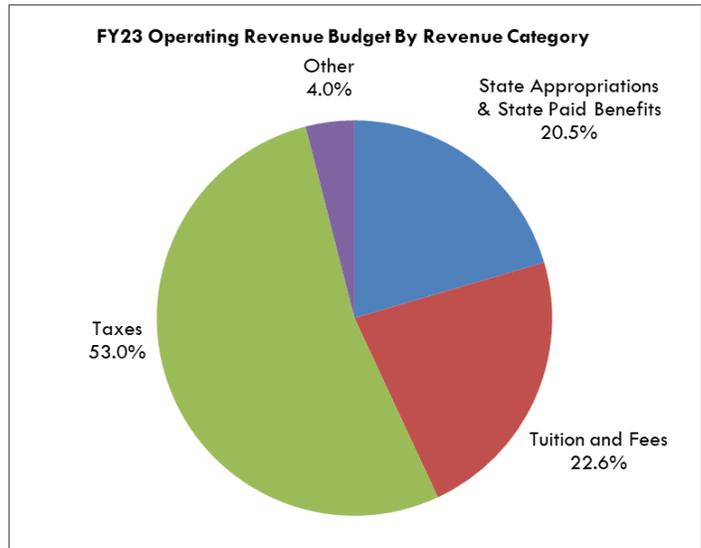
* For full list of program tuition, see Tuition and Fees Schedule in Appendix section.



FY23 Revenue Summary

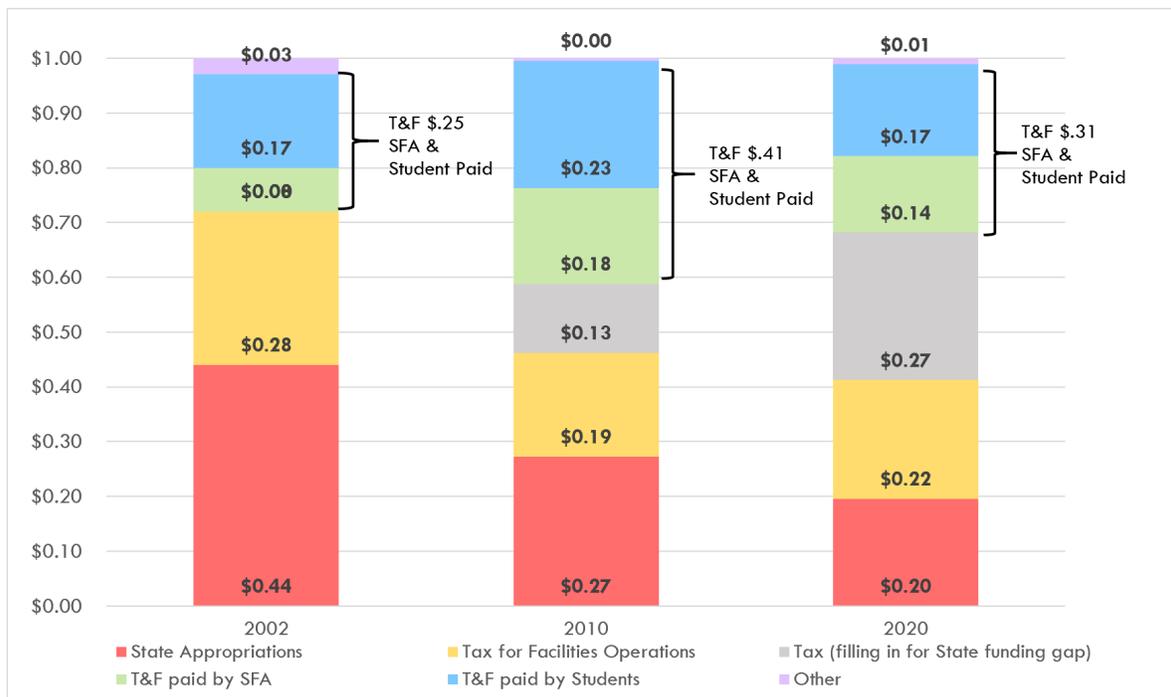
Operating revenues to Alamo Colleges District are from three main sources—tuition and fees, ad valorem taxes, and state appropriations. The FY 2022-2023 Annual Budget is based on the following revenue assumptions:

- 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 increased as the taxable assessed value of properties across Bexar County increased by over 16%, with no change to the property tax rate. This increase funds critical 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 87th Texas Legislature passed the bi-annual General Appropriations Act for the two fiscal years, FY 2021-2022 and FY 2022-2023.



Cost of Education – Who Pays?

Tuition and fees are heavily subsidized by State Appropriations and Federal & State Student Financial Aid. Students pay out of pocket only \$0.17 of each expense \$1 at Alamo Colleges District. Due to State Funding reductions (from 44% to 20%), local property taxes are now covering \$0.22 on the dollar of non-facilities' costs, as shown below.





FY23 REVENUE SUMMARY

	DSO	SAC	SPC	PAC	NVC	NLC	TOTAL
FORMULA REVENUE FOR FUNDING MODELS							
State Appropriations - Educational & General Support	63,938,377	-	-	-	-	-	63,938,377
State Appropriations - Veteran's Assistance Center	3,855,480	-	-	-	-	-	3,855,480
State Paid Benefits	21,449,664	-	-	-	-	-	21,449,664
Tuition - (Exclude CE)	-	28,382,766	14,732,418	11,684,380	22,491,753	9,779,797	87,071,113
Tuition - CE Reimbursable	-	-	-	-	-	-	-
Instructional Material Fee (effective spring 2023)	-	723,411	385,392	281,738	593,089	217,155	2,200,785
Property Taxes	230,923,307	-	-	-	-	-	230,923,307
Other	7,575,000	-	-	-	-	-	7,575,000
Non Designated Auxiliary	135,000	-	-	-	-	-	135,000
Total Formula Revenue	\$327,876,828	\$29,106,177	\$15,117,810	\$11,966,118	\$23,084,842	\$ 9,996,952	\$417,148,726
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
Instruction	1,500	1,702,300	1,330,650	279,000	77,672	-	3,391,122
Public Service	117,218	142,600	100,000	368,000	289,048	-	1,016,866
Academic Support	950,000	1,500	500	1,000	30,333	8,250	991,583
Student Services	276,793	871,657	414,603	549,714	813,857	266,452	3,193,076
Designated Auxiliary	-	312,595	137,000	1,255,000	-	-	1,704,595
Non-Designated Auxiliary	2,001,000	-	-	-	-	-	2,001,000
Continuing Education	5,338,842	-	391,900	30,000	-	-	5,760,742
Designated Unrestricted	-	681,600	85,400	87,339	12,000	15,000	881,339
Total Non-Formula Revenue	8,685,353	3,712,252	2,460,053	2,570,053	1,222,910	289,702	18,940,323
TOTAL REVENUES	\$ 336,562,181	\$ 32,818,429	\$ 17,577,863	\$ 14,536,171	\$ 24,307,752	\$ 10,286,654	\$ 436,089,049



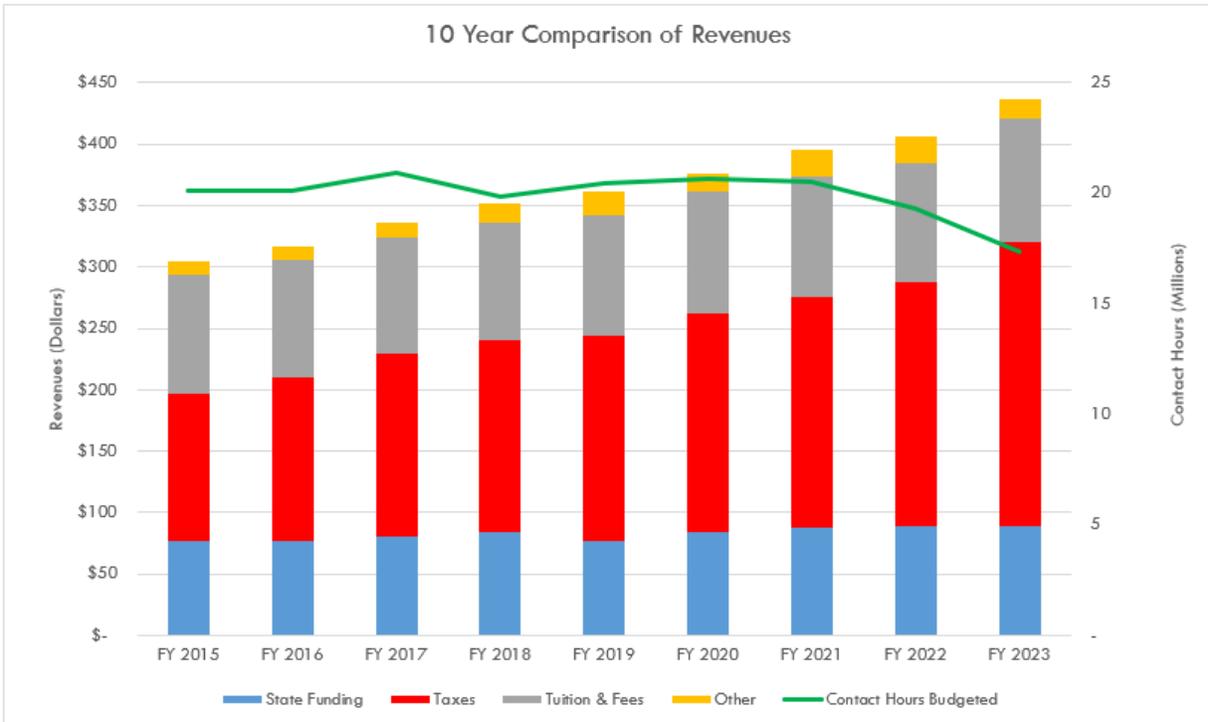
FY23 REVENUE BUDGET

FORMULA REVENUE FOR BUDGET MODELS							
	DSO	SAC	SPC	PAC	NVC	NLC	TOTAL
STATE APPROPRIATIONS							
11X001 State Appropriations - Educational & General Support	63,938,377	-	-	-	-	-	63,938,377
11X001 State Appropriations - Veteran's Assistance Center	3,855,480	-	-	-	-	-	3,855,480
11X001 State Paid Benefits	21,449,664	-	-	-	-	-	21,449,664
TOTAL STATE APPROPRIATIONS	\$ 89,243,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,243,521
TUITION							
11X001 Tuition - Non Exempt	-	22,108,056	11,421,276	9,106,035	17,729,757	7,788,212	68,153,335
11X001 Tuition - Exempt	-	4,349,301	6,757,495	6,185,933	6,683,703	2,624,020	26,600,452
11X001 Tuition - Exempt Discounts	-	(4,349,301)	(6,757,495)	(6,185,933)	(6,683,703)	(2,624,020)	(26,600,452)
11X001 Expanded Summer Momentum Program (ESMP)	-	(1,094,642)	(495,950)	(457,000)	(1,147,923)	(604,486)	(3,800,000)
11X001 Tuition Pledged (25%)	-	7,369,352	3,807,092	3,035,345	5,909,919	2,596,071	22,717,778
TOTAL TUITION	\$ -	\$28,382,766	\$ 14,732,418	\$ 11,684,380	\$ 22,491,753	\$ 9,779,797	\$ 87,071,113
11X001 Instructional Material Fee	-	723,411	385,392	281,738	593,089	217,155	2,200,785
TOTAL INSTRUCTIONAL MATERIAL FEE	\$ -	\$ 723,411	\$ 385,392	\$ 281,738	\$ 593,089	\$ 217,155	\$ 2,200,785
TAXES							
11X001 M&O Current Tax Revenue	230,625,445	-	-	-	-	-	230,625,445
11X001 M&O Penalties & Interest	647,862	-	-	-	-	-	647,862
11X001 TIF Reduction	(350,000)	-	-	-	-	-	(350,000)
TOTAL TAXES	\$ 230,923,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,923,307
OTHER							
11X001 Federal Revenue - IDC - SEOG - Pell	5,000,000	-	-	-	-	-	5,000,000
11X001 Returned Check Fee Revenue	25,000	-	-	-	-	-	25,000
11X001 Sales & Services Revenue	150,000	-	-	-	-	-	150,000
11X001 Pledged Investment Income	750,000	-	-	-	-	-	750,000
11X001 Installment Payment Fee	700,000	-	-	-	-	-	700,000
11X001 Processing Fee	800,000	-	-	-	-	-	800,000
11X001 Transcript Fees	150,000	-	-	-	-	-	150,000
TOTAL OTHERS	\$ 7,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,575,000
NON-DESIGNATED AUXILIARY							
13X001 AUX - UPS Store Commissions	20,000	-	-	-	-	-	20,000
13X001 AUX - Vending Rev	115,000	-	-	-	-	-	115,000
TOTAL NON-DESIGNATED AUX	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
TOTAL FORMULA REVENUES	\$ 327,876,828	\$ 29,106,177	\$ 15,117,810	\$ 11,966,118	\$ 23,084,842	\$ 9,996,952	\$ 417,148,726



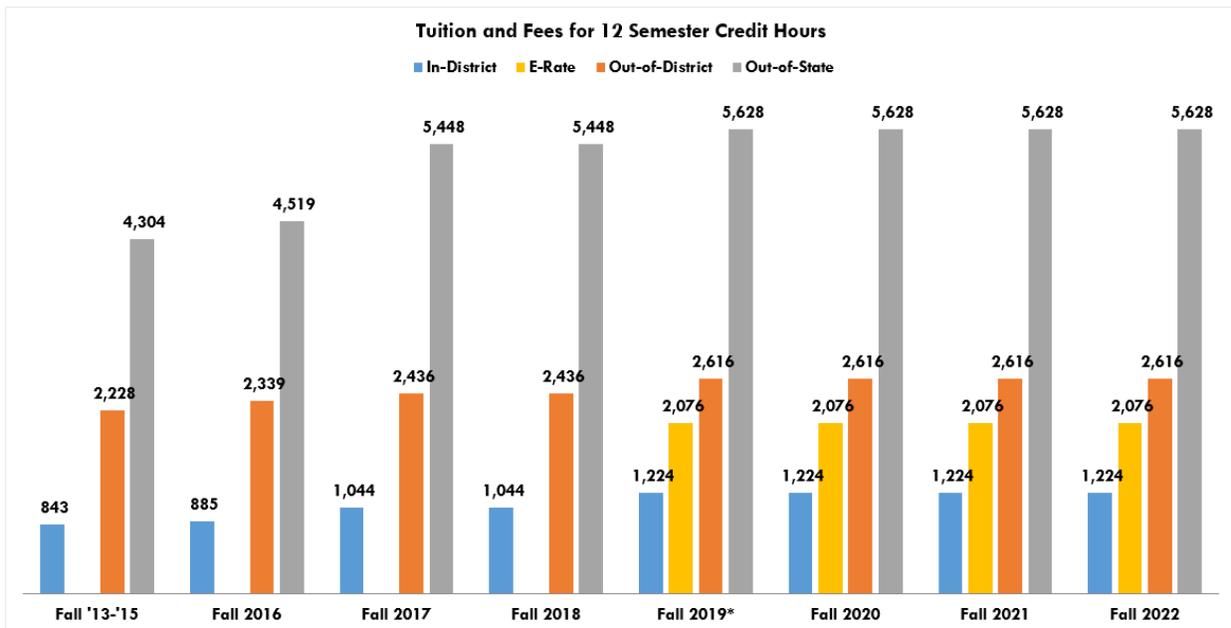
FY23 REVENUE BUDGET

NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
	DSO	SAC	SPC	PAC	NVC	NLC	TOTAL
11X001 Special Prog Tuition	-	1,657,900	1,321,650	149,000	67,672	-	3,196,222
11X001 VCT Fee Revenue	-	-	9,000	10,000	10,000	-	29,000
11X001 Administrative Fee Revenue	1,500	-	-	-	-	-	1,500
111001 Sales & Services Revenue	-	3,500	-	110,000	-	-	113,500
11X001 Seminars & Workshop Revenue	-	28,900	-	-	-	-	28,900
11X001 Miscellaneous Revenue	-	12,000	-	10,000	-	-	22,000
TOTAL INSTRUCTION	\$ 1,500	\$1,702,300	\$1,330,650	\$ 279,000	\$ 77,672	\$ -	\$ 3,391,122
11X001 Other Op - Rental Revenue	23,645	-	-	-	-	-	23,645
11X001 Gym Rental Revenue	-	30,000	-	-	-	-	30,000
11X001 Facilities Rental Revenue	93,573	60,000	-	-	3,853	-	157,426
11X001 Sales & Services Revenue	-	52,600	100,000	150,000	285,195	-	587,795
11X001 Ticket Sales/Fund Raising	-	-	-	218,000	-	-	218,000
TOTAL PUBLIC SERVICE	\$ 117,218	\$ 142,600	\$ 100,000	\$ 368,000	\$ 289,048	\$ -	\$ 1,016,866
11X001 Library Fines	-	-	500	1,000	100	250	1,850
11X001 Facilities Rental Revenue	450,000	-	-	-	-	-	450,000
11X001 Administrative Fee Revenue	470,000	-	-	-	-	-	470,000
11X001 Sales & Services Revenue	-	-	-	-	30,233	8,000	38,233
11X001 Miscellaneous Revenue	30,000	1,500	-	-	-	-	31,500
TOTAL ACADEMIC SUPPORT	\$ 950,000	\$ 1,500	\$ 500	\$ 1,000	\$ 30,333	\$ 8,250	\$ 991,583
11X003 Student Activity Fee - w/o Exemptions	-	755,157	396,003	309,714	630,507	239,202	2,330,583
11X001 Foreign Student Application Fee	10,000	-	-	1,000	-	-	11,000
11X001 Other Test Fee	-	13,500	-	7,000	-	-	20,500
11X001 TSI Test Fee	-	-	-	20,000	-	-	20,000
11X001 TCEQ TX Com Environmental Qual Cert	-	3,000	-	-	-	-	3,000
11X001 CLEP Test Fee	-	2,000	500	-	3,000	5,000	10,500
11X001 Correspondence Test Fee	-	-	1,200	-	-	5,000	6,200
11X001 GED Test Fee	-	-	-	2,000	-	-	2,000
11X001 GED Certificates Test Fee	-	-	1,500	-	-	-	1,500
11X001 Accuplacer Test Fee	-	-	-	1,000	-	-	1,000
119004 International Education Fee	121,793	-	-	-	-	-	121,793
11X001 Conference Fee Revenue	115,000	-	-	-	-	-	115,000
11X001 Sales & Services Revenue	-	73,000	-	115,000	-	-	188,000
11X001 Event Booth Rental Revenue	-	-	-	10,000	-	3,500	13,500
11X001 ID Replacement	-	-	400	1,000	1,500	250	3,150
11X001 Veterans Administration Revenue	-	25,000	15,000	7,000	28,850	13,500	89,350
11X001 Miscellaneous Revenue	30,000	-	-	41,000	150,000	-	221,000
11X001 Auxiliary -Ticket Sales/Fundraising	-	-	-	35,000	-	-	35,000
TOTAL STUDENT SERVICES	\$ 276,793	\$ 871,657	\$ 414,603	\$ 549,714	\$ 813,857	\$ 266,452	\$ 3,193,076
13X001 AUX - Child Care Revenue	-	312,595	120,000	300,000	-	-	732,595
133001 Sales & Services Revenue	-	-	17,000	210,000	-	-	227,000
133003 Auxiliary - Advertising Revenue	-	-	-	10,000	-	-	10,000
133003 Local City Contrib NAT Renew/Replace	-	-	-	735,000	-	-	735,000
TOTAL DESIGNATED AUXILIARY	\$ -	\$ 312,595	\$ 137,000	\$1,255,000	\$ -	\$ -	\$ 1,704,595
13X001 AUX - Student Support Services Fees	2,000,000	-	-	-	-	-	2,000,000
13X001 AUX - Parking Fines	1,000	-	-	-	-	-	1,000
TOTAL NON-DESIGNATED AUX	\$2,001,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,001,000
11X001 CE Tuition Reimburs	3,254,999	-	-	-	-	-	3,254,999
11X001 CE Tuit Non-Reimbursable	203,700	-	-	30,000	-	-	233,700
11X001 CE Tuit Non-Reimb Contracts	-	-	246,900	-	-	-	246,900
11X001 Non-CE Tuit Contract Training	1,879,143	-	125,000	-	-	-	2,004,143
Total CE Tuition	5,337,842	-	371,900	30,000	-	-	5,739,742
11X001 CE Special Fee	-	-	20,000	-	-	-	20,000
Other Test Fee	1,000	-	-	-	-	-	1,000
Total CE Fees	1,000	-	20,000	-	-	-	21,000
TOTAL C.E.	\$5,338,842	\$ -	\$ 391,900	\$ 30,000	\$ -	\$ -	\$ 5,760,742
17XXX Designated Unrestricted	-	681,600	85,400	87,339	12,000	15,000	881,339
TOTAL FUND 17	\$ -	\$ 681,600	\$ 85,400	\$ 87,339	\$ 12,000	\$ 15,000	\$ 881,339
TOTAL NON-FORMULA REVENUES	\$ 8,685,353	\$ 3,712,252	\$ 2,460,053	\$ 2,570,053	\$ 1,222,910	\$ 289,702	\$ 18,940,323



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 2022 = Tuition rate x 12 SCH + Student Activity Fee \$3 x 12 SCH
 Student Activity Fee increased to \$3 per semester credit hour effective Spring 2019.
 E-Rate \$170 per semester credit hour for 100% on-line Out-of-District students effective Fall 2019
 Note: Excludes the \$25 per term Student Support Services Fee



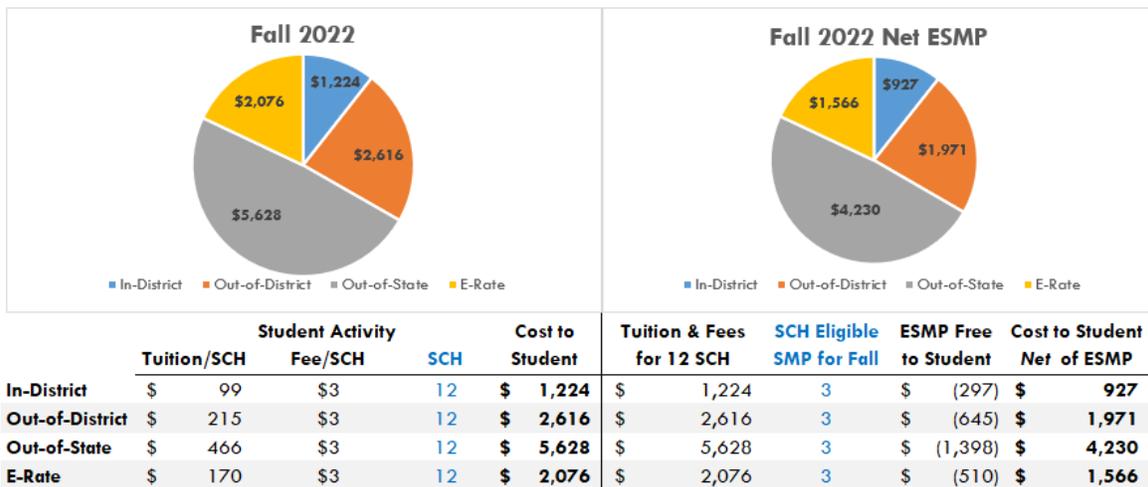
The Board of Trustees continues to maintain an affordable tuition rate for students, with changes to the tuition rates only increasing three times since fall 2010. For the fall semester 2022, per-semester special program tuition included 41 programs. Effective fall 2014, students pay a maximum of \$50 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. To supplement the significant investment made towards AlamoBOOKS+ (\$15.2M in FY23) beginning spring 2023, an Instructional Material Fee of \$5 per semester credit hour will be assessed, this fee will be increased to \$10 per semester credit hour in the fall 2023. 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.

A separate E-Rate tuition rate of \$170 per credit hour was added effective fall 2019 for out-of-district students taking 100% online asynchronous courses. Effective spring 2021, the E-Rate of \$170 per credit hour was expanded to non-Texas residents. The assumption on enrollment is Smart Growth of 2% as compared to the prior year.

The Summer Momentum Program (SMP) was implemented mid-year 2017 to incent students to attend in the summer; research showed this would increase student persistence for the following fall term and ultimately degree/certificate completions. 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:

Fall 2022 Tuition and Fees for 12 SCH

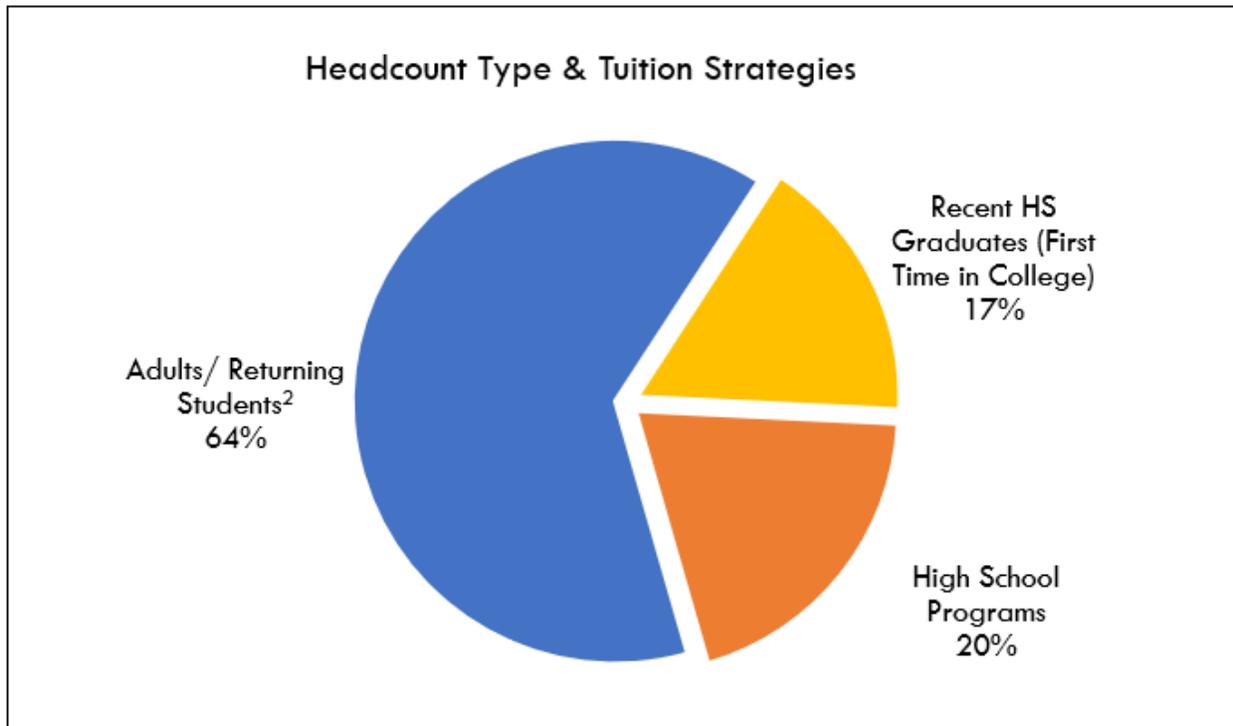




In comparison with other local institutions of higher education, the Alamo Colleges District continues to be one of the most affordable at \$1,250. For comparison purposes, the \$1,250 rate includes \$1,224 (\$99/SCH tuition rate plus \$3/SCH Student Activity fees) plus a \$25/term Student Support Fee plus a \$1/term International Education Fee. At the University of Texas at San Antonio, in-district students taking 12 semester credit hours in Fall 2022 are expected to pay a total of \$4,473 in tuition and fees. Tuition and fees for 12 semester credit hours at St. Mary’s University, a private university in San Antonio, in Fall 2022 totaled \$17,077. The graphic below represents a snapshot of the tuition strategies and benefits to our students.

Tuition Strategies and Key Student Benefits			
Headcount Type	Tuition Strategies	Population Demographic ¹	Demographic %
Adults/Returning Students ²	Expanded Summer Momentum Program (ESMP) ³ Federal and State Financial Aid	41,621	64%
Recent HS Graduates (First Time in College)	ESMP and State Financial Aid AlamoPromise Program	10,812	17%
High School Programs	Waived Tuition	12,896	20%
Total		65,329	100%

¹ Fall 2022 Target
² Estimated 83% enrolled part-time
³ 70% of students receive some form of Financial Aid or 3rd party payment





FY23 Tuition Revenue by Semesters

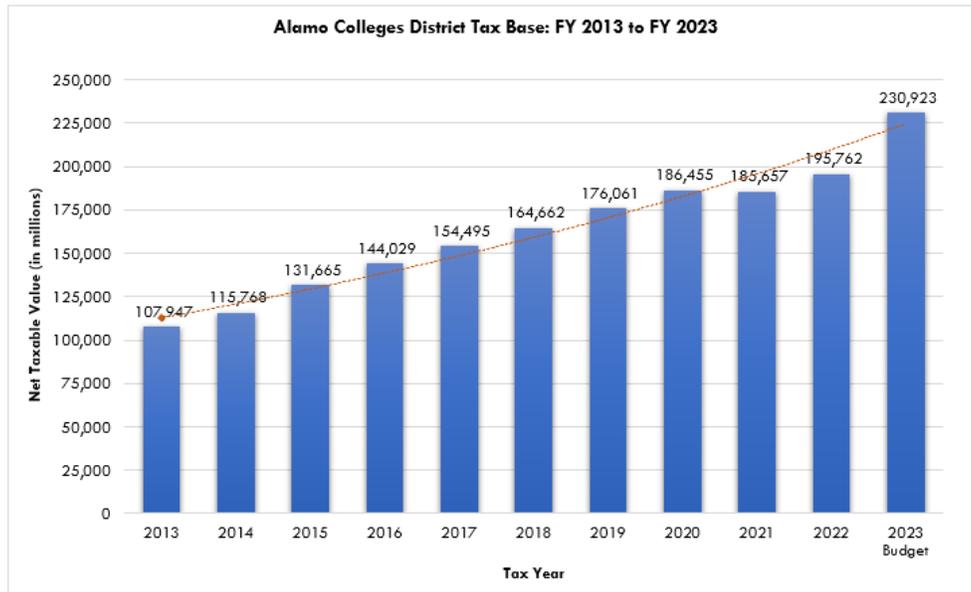
		SAC	SPC	PAC	NVC	NLC	TOTAL
		TUITION					
Non Exempt *							
Fall	50001	12,983,998	6,606,353	5,763,969	10,685,892	4,927,798	40,968,011
Spring	50002	12,611,978	6,047,811	4,547,636	9,450,784	4,311,847	36,970,056
Summer	50003	3,881,432	2,574,203	1,829,775	3,503,000	1,144,637	12,933,047
Total		\$29,477,407	\$15,228,368	\$12,141,380	\$23,639,676	\$10,384,283	\$ 90,871,113
Dual Credit							
Fall	50001	1,721,939	2,812,574	2,781,206	3,405,101	1,102,299	11,823,120
Spring	50002	1,773,957	3,342,680	2,882,719	2,597,883	1,078,340	11,675,579
Summer	50003	42,087	48,077	111,444	-	57,219	258,827
Total		\$ 3,537,983	\$ 6,203,331	\$ 5,775,368	\$ 6,002,985	\$ 2,237,859	\$ 23,757,525
Exempt Other							
Fall	50001	376,596	237,534	197,311	321,167	182,841	1,315,450
Spring	50002	338,704	227,724	150,957	280,945	165,795	1,164,125
Summer	50003	96,019	88,907	62,296	78,606	37,525	363,352
Total		\$ 811,319	\$ 554,164	\$ 410,565	\$ 680,718	\$ 386,161	\$ 2,842,927
Total Tuition							
Fall	50001	15,082,533	9,656,461	8,742,486	14,412,161	6,212,939	54,106,580
Spring	50002	14,724,638	9,618,215	7,581,312	12,329,612	5,555,983	49,809,759
Summer	50003	4,019,538	2,711,187	2,003,514	3,581,605	1,239,381	13,555,226
Total		\$33,826,709	\$21,985,863	\$18,327,313	\$30,323,378	\$13,008,302	\$117,471,565
		EXEMPT TUITION DISCOUNTS					
Dual Credit							
Fall	51701	(1,721,939)	(2,812,574)	(2,781,206)	(3,405,101)	(1,102,299)	(11,823,120)
Spring	51702	(1,773,957)	(3,342,680)	(2,882,719)	(2,597,883)	(1,078,340)	(11,675,579)
Summer	51703	(42,087)	(48,077)	(111,444)	-	(57,219)	(258,827)
Total		\$ (3,537,983)	\$ (6,203,331)	\$ (5,775,368)	\$ (6,002,985)	\$ (2,237,859)	\$ (23,757,525)
Exempt Other							
Fall	51705	(376,596)	(237,534)	(197,311)	(321,167)	(182,841)	(1,315,450)
Spring	51706	(338,704)	(227,724)	(150,957)	(280,945)	(165,795)	(1,164,125)
Summer	51707	(96,019)	(88,907)	(62,296)	(78,606)	(37,525)	(363,352)
Total		\$ (811,319)	\$ (554,164)	\$ (410,565)	\$ (680,718)	\$ (386,161)	\$ (2,842,927)
Total Tuition Discounts							
Fall	5170X	(2,098,535)	(3,050,108)	(2,978,517)	(3,726,269)	(1,285,141)	(13,138,569)
Spring	5170X	(2,112,660)	(3,570,404)	(3,033,676)	(2,878,828)	(1,244,135)	(12,839,704)
Summer	5170X	(138,106)	(136,983)	(173,740)	(78,606)	(94,744)	(622,179)
Total		\$ (4,349,301)	\$ (6,757,495)	\$ (6,185,933)	\$ (6,683,703)	\$ (2,624,020)	\$ (26,600,452)
Expanded Summer Momentum Prog.		(1,094,642)	(495,950)	(457,000)	(1,147,923)	(604,486)	(3,800,000)
Total Tuition		\$ 28,382,766	\$ 14,732,418	\$ 11,684,380	\$ 22,491,753	\$ 9,779,797	\$ 87,071,113

* 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.



The Board of Trustees approved the same combined property tax rate as was levied in FY 2022. The ad valorem property tax is levied each October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. The collection rate in the budget was assumed to be 98%. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest for the previous tax year. Operating revenue of \$230.9 million from total ad valorem taxes is included in the FY 2023 budget, making up 53% of the Alamo Colleges District budget. The year-over-year increase in total M&O tax revenue will be used to support mission critical components of the District’s operations, including further expansion of workforce programs like Nursing and other high demand programs as well as the stand-up of the AlamoBOOKS+ initiative. The overall increase in tax revenues will have a positive impact directly to current and future students and the community. Restricted revenue of \$75 million is for debt service on general obligation bonds and maintenance tax notes. The FY23 Debt Management Plan includes issuance of \$270 million of maintenance tax note bonds for critical building renovations, discussed in more detail in the Facilities Maintenance and Long-Range Planning section of this document.

What do M&O Taxes Fund?			
Property Taxes Funding - \$M	FY22	FY23	Variance
Facilities Operations	\$ 21.3	\$ 23.4	\$ 2.0
Facilities Benefits (Health & Retirement)	2.0	2.4	0.3
Utilities	9.4	9.2	(0.2)
Preventive Maintenance	19.5	19.5	-
Total Maintenance & Operations	52.3	54.5	2.1
Mandatory Trsf (Debt Svc, TPEG)	17.6	16.8	(0.8)
General Institutional (insurance, tax collecting, bad debt, ETAP, contractual, benefits)	19.7	21.1	1.5
Institutional Operating Budget	105.5	138.5	33.1
Total M&O Tax Revenue (Current Rate)	\$ 195.0	\$ 230.9	\$ 35.9 (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 2021, the 87th Texas Legislature continued the use of the Contact Hour Formula, Core Operations, and Student Success Points.

Contact Hour Formula – similar to prior years, the formula is composed of the average cost of instruction per contact hour multiplied by the total contact hours in the base period, which comprises the formula funding request that is submitted to the state every two years. The key component of the formula, the average cost of instruction, is calculated statewide for all academic and technical programs (26 funded disciplines).

Core Operations – each of the fifty community college districts in Texas receives \$680,406 annually (\$1.36 million for the biennium) to fund core operations, regardless of the size of the college district.

Student Success Points (performance-based) – this component of the community college appropriation is determined by each community college district's student success points earned from a three-year average of student completion of certain defined metrics. Examples of these metrics include: a student successfully completing their first 15 semester credit hours at the institution; a student earning a credential (e.g. an associate's degree or certificate); a student transferring to a 4-year institution with 15 or more semester credit hours. A full list of metrics to be measured for student success points is provided later in this section.

General Appropriations Act - All Community Colleges				
	2020-21 Biennium (FY20 & FY21)	2022-23 Biennium (FY22 & FY23)	difference to 2020-21 Biennium	
			\$	%
Core Operations	68,040,600	68,040,600	-	0.0%
Student Success Points	228,296,086	314,796,137	86,500,051	37.9%
Contact Hour	1,533,740,861	1,447,240,810	(86,500,051)	-5.6%
TOTAL	1,830,077,547	1,830,077,547	-	0.0%

As shown in the table above, the General Appropriations Act passed by the 87th Texas Legislature (SB 1), appropriates \$1.83 billion to the fifty community college districts in Texas for the 2022-2023 biennium. This appropriation is identical to the 2020-2021 appropriation. The Legislature, however, made a significant change in the way these funds are distributed by moving \$86.5 million from the Contact Hour Formula to Student Success Points. The Core Operations amount remained the same as the previous biennium. In 2013 when the three components of the instructional formula were established, the distribution was to fund Core Operations first, then provide 90-percent to contact hour funding and 10-percent to student success points. As the next table shows, the trend of the Texas Legislature is to emphasize the outcomes at community colleges through the student success point metrics although contact hour funding still remains the largest component of the state appropriation.

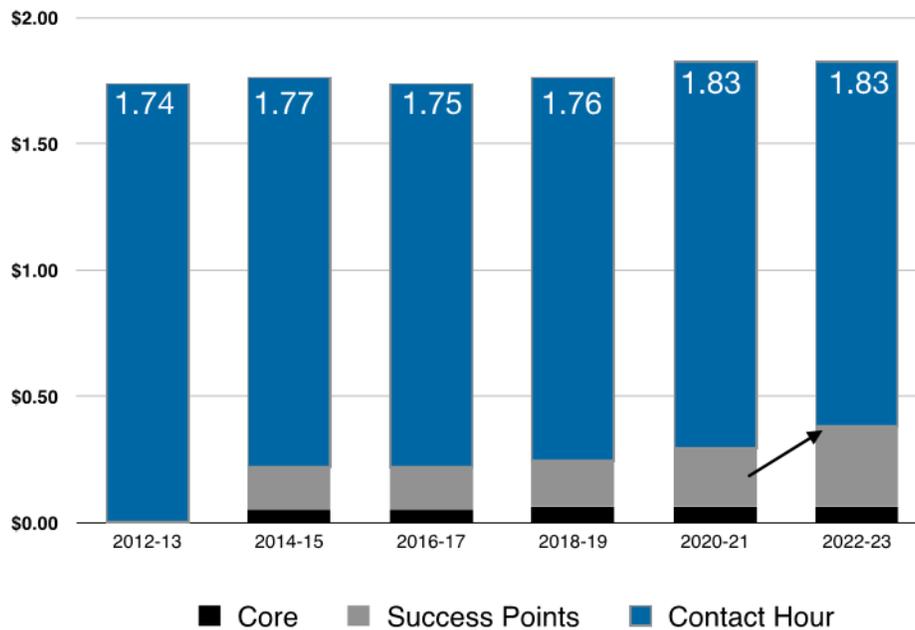


Trends in Community College Appropriation Distribution

TX Legislative Session	Core \$ amount	% Contact Hour	% Success Point
82nd (2011)		100%	
83rd (2013)	\$ 50,000,000	90%	10%
84th (2015)	\$ 50,000,000	90%	10%
85th (2017)	\$ 68,040,600	89%	11%
86th (2019)	\$ 68,040,600	87%	13%
87th (2021)	\$ 68,040,600	82%	18%

Another way of viewing this shift to more funding of the outcomes-based component of the instructional formula system (student success points) is shown in the figure below.

Instructional Appropriation: 2012-13 to 2022-23 (in billions)



In addition to changing the split between contact hour and student success points from 87%/13% to 82%/18%, the Legislature modified the weights for some of the metrics. The following chart summarizes the weight system for student success points adopted in the General Appropriations Act (87th SB 1).



Changes in Student Success Point Metrics		
College Ready	Historical	87th SB 1
DevEduc-Math	1 point	no change
DevEduc-Reading	.5 point	no change
DevEduc-Writing	.5 point	no change
Gateway Courses		
First College Math	1 point	no change
First College Reading	.5 point	no change
First College Writing	.5 point	no change
SCH Completion		
15 SCH completed	1 point	no change
30 SCH completed	1 point	1.5 points
Transfer		
Transfer	2 points	3 points
Co-Enrolled Transfer	2 points	3 points
Degrees/Certificates		
Critical degrees	2.25 points	3.25 points
All other degrees/cert	2 points	1.2 points

The Alamo Colleges District’s FY23 budget includes \$63.9 million in state appropriation revenue, \$14.5 million as the state’s 50% contribution toward employee group health and \$6.9 million for Teacher Retirement System (TRS) including the state contribution rate increase. In addition, the Alamo Colleges District received a special appropriation from the State of Texas of \$7.7 million, spread over the two-year biennium, designated for Veteran’s Assistance Center at Northeast Lakeview College. For Alamo Colleges the instructional appropriation was 1.9% higher than the previous biennium. As noted earlier, the instructional appropriation statewide was identical; in other words, flat funding for the state’s fifty community college districts.

SB 1, General Appropriations Act - Alamo Colleges					
	2020-21 Biennium (FY20 & FY21)	2022-23 Biennium (FY22 & FY23)	difference to 2020-21 Biennium		FY 2022
			\$	%	
Core Operations	1,360,812	1,360,812	-	0.0%	680,406
Student Success Points	18,320,218	24,115,318	5,795,100	31.6%	12,057,659
Contact Hour	105,867,918	102,400,624	(3,467,294)	-3.3%	51,200,312
Total Instructional \$	125,548,948	127,876,754	2,327,806	1.9%	63,938,377
Veterans Assistance Centers	8,116,800	7,710,960	(405,840)	-5.0%	
Total State Appropriation	133,665,748	135,587,714			

Due in large part to the worldwide COVID-19 pandemic, contact hours were down 6.9% at Alamo Colleges; statewide the decline in contact hours was 9.5%. Only 4 of the 50 college districts in the state saw an increase in contact hours.

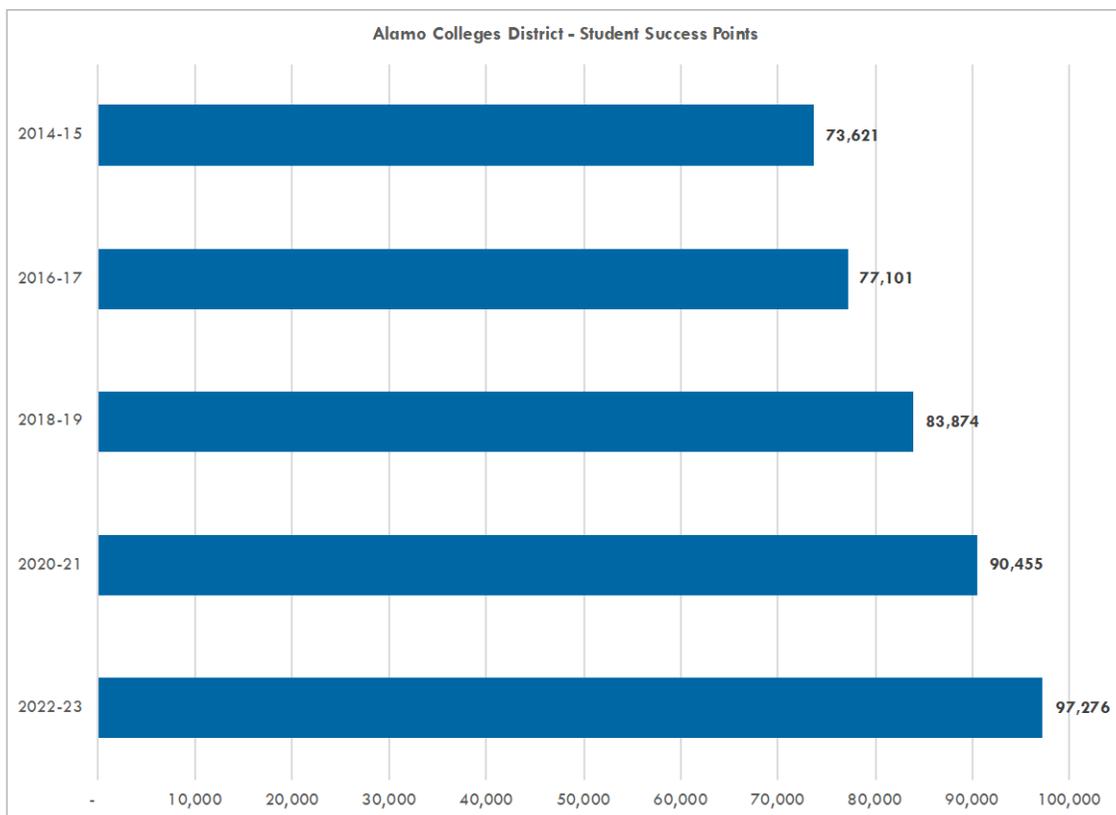
Summary of Base Year Contact Hours			
Alamo Colleges District	Biennium		percent difference
	2020-21	2022-23	
Base Year Contact Hours	19,930,352	18,556,092	-6.9%
\$ per contact hour	2.66	2.76	3.9%
Statewide			
Base Year Contact Hours	281,815,890	254,922,820	-9.5%
\$ per contact hour	2.72	2.84	4.3%



Student success points increased 7.5% for Alamo Colleges and increased 12.9% statewide. There was an increase in student success points at 49 of the 50 college districts.

Summary of Student Success Points			
Alamo Colleges District	Biennium		percent difference
	2020-21	2022-23	
Student Success Points	90,455	97,276	7.5%
\$ per success point	203	248	22.2%
Statewide			
Student Success Points	1,127,204	1,269,815	12.7%
\$ per success point	203	248	22.2%

Student Success Points have steadily increased each biennium at the Alamo Colleges. This is evidence that the District’s priority of student success is supported with the State’s outcome based formula system.



It should be noted that the 87th Legislature passed SB 1230 (by Taylor; House sponsor Rep. Pacheco) which establishes the Texas Commission on Community College Finance. The Commission will make recommendations for consideration by the 88th Texas Legislature regarding the state funding formula and funding levels for community colleges in Texas. It is possible that the next legislative session will bring changes to the community college funding system.



ALAMO COLLEGES DISTRICT
FY 2022 STATE APPROPRIATION ALLOCATION DISTRIBUTION
BASE YEAR CONTACT HOURS - (Summer I/II 2020, Fall 2020, and Spring 2021; CE certified quarters 3, 4, and 1 of 2020; quarter 2 of 2021)

		SAC		SPC		PAC		NVC		NLC		TOTAL			
		Rate	Rate Funded	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount	Contact Hours	Dollar Amount
1	Resident Instruction														
1	Agriculture	\$ 12.44	\$ 2.51	3,504	8,802	720	1,809	49,943	125,456	12,576	31,591	0	0	66,743	167,657
2	Architecture and Precision Production Trades	\$ 14.94	\$ 3.02	70,224	211,852	75,456	227,636	0	0	0	0	0	0	145,680	439,488
3	Biology, Physical Sciences, and Science Technology	\$ 12.35	\$ 2.49	696,626	1,737,252	919,301	2,292,561	406,016	1,012,527	791,654	1,974,235	278,661	694,927	3,092,258	7,711,502
4	Business management, Marketing, and Administrative Services	\$ 12.17	\$ 2.46	349,251	858,271	204,005	501,334	214,402	526,886	209,388	514,564	56,240	138,208	1,033,286	2,539,263
5	Career Pilot	\$ 40.84	\$ 8.25	0	0	0	0	0	0	0	0	0	0	0	0
6	Communications	\$ 15.51	\$ 3.13	155,280	486,322	52,736	165,164	91,920	287,884	220,288	689,920	60,720	190,169	580,944	1,819,460
7	Computer and Information Sciences	\$ 15.98	\$ 3.23	275,317	888,394	129,483	417,817	127,741	412,195	144,426	466,034	32,243	104,043	709,210	2,288,483
8	Construction Trades	\$ 16.42	\$ 3.32	0	0	63,184	209,496	0	0	0	0	0	0	63,184	209,496
9	Consumer and Homemaking Education	\$ 14.20	\$ 2.87	120,003	344,094	134,038	384,339	79,626	228,317	73,558	210,920	52,448	150,388	459,674	1,318,057
10	Engineering	\$ 20.29	\$ 4.10	7,744	31,728	4,101	16,801	2,323	9,518	14,370	58,877	528	2,163	29,066	119,088
11	Engineering Related	\$ 14.63	\$ 2.95	53,011	156,606	199,966	590,740	23,602	69,724	13,825	40,841	0	0	290,403	857,911
12	English Language, Literature, Philosophy, Humanities, and Interdisciplinary	\$ 13.09	\$ 2.64	837,248	2,213,044	373,824	988,105	454,120	1,200,346	809,744	2,140,345	305,168	806,631	2,780,104	7,348,472
13	Foreign Languages	\$ 12.30	\$ 2.48	235,200	584,169	70,080	174,059	39,840	98,951	244,736	607,854	23,968	59,530	613,824	1,524,563
14	Health Occupations - Dental Assisting, Medical Lab, and Associate Degree Nursing	\$ 19.61	\$ 3.96	274,877	1,088,459	46,446	183,919	0	0	0	0	0	0	321,323	1,272,378
15	Health Occupations - Dental Hygiene	\$ 28.37	\$ 5.73	0	0	0	0	0	0	0	0	0	0	0	0
16	Health Occupations - Other	\$ 16.85	\$ 3.40	125,316	426,386	312,194	1,062,234	88,438	300,910	47,415	161,328	1,488	5,063	574,851	1,955,921
17	Health Occupations - Respiratory Therapy	\$ 22.80	\$ 4.60	0	0	67,602	311,235	0	0	0	0	0	0	67,602	311,235
18	Health Occupations - Vocational Nursing	\$ 16.93	\$ 3.42	0	0	92,259	315,401	0	0	0	0	0	0	92,259	315,401
19	Mathematics	\$ 12.56	\$ 2.54	625,346	1,586,011	313,782	795,817	389,858	988,763	819,051	2,077,290	238,674	605,327	2,386,710	6,053,208
20	Mechanics and Repairers - Automotive	\$ 15.53	\$ 3.14	0	0	156,760	491,590	0	0	0	0	0	0	156,760	491,590
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	\$ 18.35	\$ 3.71	0	0	122,508	453,938	3,120	11,561	0	0	0	0	125,628	465,499
22	Mechanics and Repairers - Electronics	\$ 19.39	\$ 3.92	6,800	26,625	4,496	17,604	480	1,879	0	0	8,720	34,142	20,496	80,250
23	Physical Education and Fitness	\$ 17.16	\$ 3.47	28,992	100,460	15,984	55,386	23,136	80,168	31,424	108,887	3,312	11,476	102,848	356,377
24	Protective Services and Public Administration	\$ 13.53	\$ 2.73	260,776	712,462	26,064	71,209	44,928	122,747	45,552	124,452	8,160	22,294	385,480	1,053,164
25	Psychology, Social Sciences, and History	\$ 11.36	\$ 2.29	1,213,536	2,783,732	504,768	1,157,888	723,024	1,658,546	1,316,320	3,019,508	538,032	1,234,192	4,295,680	9,853,865
26	Visual and Performing Arts	\$ 14.83	\$ 2.99	262,208	785,206	125,152	374,779	155,920	466,917	266,288	797,424	74,688	223,660	884,256	2,647,985
Total				5,601,258	15,029,874	4,014,908	11,260,861	2,918,436	7,603,294	5,060,616	13,024,069	1,683,050	4,282,213	19,278,268	51,200,312
Percentage of Total Dollar Amount				29.36%		21.99%		14.85%		25.44%		8.36%		100.00%	
														Add: Core Operations	680,406
														Add: Student Success Points	12,057,659
														Allocated State Funding	63,938,377
FY22 State Appropriation Distribution				18,769,138	14,062,438	9,494,909	16,264,312	5,347,580	63,938,377						

Source: Rates per Base Period Contact Hours - Texas Higher Education Coordinating Board (THECB)

Actual rate of funding % (according to THECB)

20.19%

CBM004 certified contact hours for Summer I, II and Fall 2020 and error free contact hours for Spring 2021; CBM00C certified quarters 3, 4, and 1 of 2020; quarter 2 of 2021



Base Period Contact Hour Rates by Discipline (Statewide)

Every year each community college district completes a *Report of Fundable Operating Expenses (RFOE)* which is based on the District's Annual Financial Report. Expenses are reported based on 26 instructional fields that follow the Classification of Instructional Programs developed by the U.S. Department of Education (see chart below for the 26 disciplines).

The RFOE formula rate is based on the average cost for each of the 26 instructional fields in the three areas: 1) faculty salaries, 2) departmental operating expenses, and 3) an allocated rate. For the last three biennia, the RFOE rate, or the total formula rate, for each discipline is provided in the biennium column. The adjusted rate reflects the rate actually appropriated in the Legislature's General Appropriations Act. As noted below, there has been a steady decline in the level of support provided by the Legislature. In 2018-19, 24.4% of RFOE rate was funded; 22.5% in 2020-21. For the current biennium, 20.2% of the RFOE rate was funded. For contextual purposes, 33.5% of the RFOE was funded a decade ago in the 2012-13 biennium; 66.6% in the 2002-03 biennium.

DISCIPLINE		2018-19	Adjusted	2020-21	Adjusted	2022-23	Adjusted
		Biennium	Rate	Biennium	Rate	Biennium	Rate
		24.4%		22.5%		20.2%	
1	Agriculture	\$ 10.47	\$ 2.56	\$ 10.99	\$ 2.48	\$ 12.44	\$ 2.51
2	Architecture and Precision Production	10.98	2.68	12.66	2.85	14.94	3.02
3	Biology, Physical Sciences, and Science	9.87	2.41	10.68	2.41	12.35	2.49
4	Business Management, Marketing, and	9.74	2.38	10.78	2.43	12.17	2.46
5	Career Pilot	45.42	11.09	36.83	8.30	40.84	8.25
6	Communications	10.39	2.54	13.12	2.96	15.51	3.13
7	Computer and Information Sciences	12.55	3.06	13.80	3.11	15.98	3.23
8	Construction Trades	10.87	2.65	13.88	3.13	16.42	3.32
9	Consumer and Homemaking Education	10.99	2.68	12.41	2.80	14.20	2.87
10	Engineering	15.44	3.77	17.74	4.00	20.29	4.10
11	Engineering Related	11.33	2.77	12.65	2.85	14.63	2.95
12	English Language, Lit, Philosophy, Humanities, & Interdisciplinary	10.37	2.53	11.11	2.50	13.09	2.64
13	Foreign Languages	9.66	2.36	10.79	2.43	12.30	2.48
14	Health Occupations - Dental Assistants, Medical Lab, and Assoc.	16.05	3.92	17.29	3.90	19.61	3.96
15	Health Occupations - Dental Hygiene	22.88	5.59	25.22	5.69	28.37	5.73
16	Health Occupations - Other	13.33	3.25	14.46	3.26	16.85	3.40
17	Health Occupations - Respiratory Therapy	18.65	4.55	19.56	4.41	22.80	4.60
18	Health Occupations - Vocational Nursing	13.48	3.29	14.60	3.29	16.93	3.42
19	Mathematics	9.76	2.38	10.56	2.38	12.56	2.54
20	Mechanics and Repairers - Automotive	12.52	3.06	13.42	3.03	15.53	3.14
21	Mechanics and Repairers - Diesel, Aviation Mechanics, and Transportation Workers	13.03	3.18	14.51	3.27	18.35	3.71
22	Mechanics and Repairers - Electronics	11.19	2.73	15.69	3.54	19.39	3.92
23	Physical Education and Fitness	13.69	3.34	15.34	3.46	17.16	3.47
24	Protective Services and Public	11.12	2.71	12.10	2.73	13.53	2.73
25	Psychology, Social Sciences, and History	8.97	2.19	9.69	2.18	11.36	2.29
26	Visual and Performing Arts	12.05	2.94	12.92	2.91	14.83	2.99



FY23 Operating Budget

The Board of Trustees approved the FY23 Operating Budget at the July 16, 2022 Budget Retreat. The projected property taxes included in the FY23 Approved Budget was \$202.5M, an increase of 4% in property tax revenue over the FY22 Approved Budget. In early August, the Bexar County Appraisal District (BCAD) provided the Certified Property Tax assessments which came in at 14% higher than the July projected amount. With the additional \$28.5 million in property tax revenues representing such a significant increase, the Board of Trustees approved the FY23 Budget Amendment #1 at the August regular Board meeting, increasing the property tax revenues from \$202.5 million to \$230.9 million.

The comparison below provides a snapshot of how the additional property tax revenues are immediately put into production allowing for sustainable funding of critical needs, enhancements and innovations of AlamoBOOKS+, Advising, Safety, Talent, restoring the Preventive Maintenance expense budget that had been reduced by \$8 million, and by positioning the budget for the future with \$17 million in prior year savings (a one-time add to Fund Balance) for FY24 potential State Appropriations reductions, tax law changes, and future funding of AlamoBOOKS+.

	July 16 - Budget Retreat	August 16 - Regular Board Meeting	
	FY23 Approved	FY23 Revised	\$ Change
Revenue			
M&O Property Tax Revenue	\$ 202.5	\$ 230.9	\$ 28.5
Tuition & Fees	87.1	87.1	-
Instructional Material Fee	2.2	2.2	-
State Appropriations	89.2	89.2	-
All Other Revenue	21.7	21.7	-
<u>1-Time Resources</u>			
HEERF	5.0	5.0	-
Designated Fund Balance	2.6	2.6	-
Prior Year Savings from Fund Balance	17.1	-	(17.1)
Total Revenue	\$ 427.4	\$ 438.7	\$ 11.3
Expense			
CORE	\$ 374.6	\$ 374.6	\$ -
Preventive Maintenance	11.5	19.5	8.0
<u>Enhancements</u>			
Advising Model	11.8	11.8	-
Talent	14.3	14.3	-
AlamoPROMISE expansion	-	3.3	3.3
<u>Innovations</u>			
AlamoBOOKS+	15.2	15.2	-
Total Expense	\$ 427.4	\$ 438.7	\$ 11.3
Balance	\$ -	\$ -	\$ -

Figures shown above are presented in millions.

Going forward throughout the FY23 Budget Book, the budget approved in August (FY23 Revised/Amendment #1) will be used as the Approved Budget for FY23.

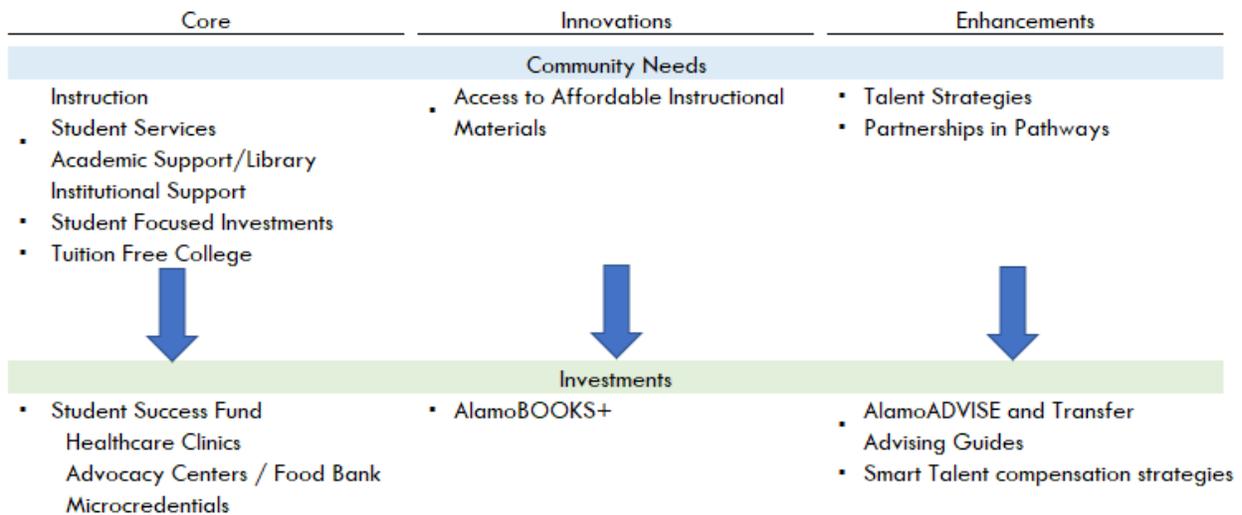


FY23 Expense Summary

The total All Funds expense budget approved by the Board of Trustees for FY 2022-2023 is \$1,002.7 million, comprised of \$438.7 million in operating expense and \$563 million in restricted funds. The operating expense budget is developed using the Funding Model, 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.

FY23 EXPENSE BUDGET By Functional Category										
Functional Category	SAC	SPC	PAC	NVC	NLC	Total Colleges	DSO	Facilities	General Institutional	Total Alamo Colleges District
Operating Funds	64,443,221	48,249,938	30,957,106	46,325,009	20,400,547	210,375,821	93,909,974	34,950,974	44,256,356	383,493,125
Non-Formula Funding	3,712,252	2,460,053	2,570,053	1,222,910	289,702	10,254,970	3,375,999	-	-	13,630,969
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	-	-	-	-	-	-	-	-	16,794,182	16,794,182
Total FY23 Budget	\$ 69,729,249	\$ 52,046,502	\$ 34,305,061	\$ 48,724,144	\$ 21,125,835	\$ 225,930,791	\$ 97,285,973	\$ 54,450,974	\$ 61,050,538	\$ 438,718,276

The driving force behind the FY23 operating budget is funding the strategic priorities of the Alamo Colleges District (ACD) for our students as we begin the return to campus instructional delivery and emerge from the pandemic. 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' 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.





TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY

FUNCTIONAL CATEGORY	SAC	SPC	PAC	NVC	NLC	DSO	TOTAL	%
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%

FY22 APPROVED								
Instruction	39,808,289	30,742,438	17,895,710	26,619,553	9,487,928	1,578,796	126,132,714	30.78%
Academic Support	3,849,462	6,538,726	2,189,651	7,300,465	3,794,177	2,128,176	25,800,657	6.30%
Student Services	12,573,293	7,588,443	6,989,120	8,556,224	4,927,703	14,606,885	55,241,668	13.48%
Institutional Support	8,506,116	3,657,297	4,558,939	3,044,848	2,130,941	98,318,038	120,216,179	29.34%
Operations & Maint of Plant	52,354	22,900	-	-	-	53,830,407	53,905,661	13.16%
Public Service	1,444,372	115,616	-	-	-	53,719	1,613,707	0.39%
Scholarships	50,000	-	50,000	-	-	1,883,906	1,983,906	0.48%
Auxiliary	207,000	127,436	1,524,040	-	-	247,027	2,105,503	0.51%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	17,432,019	22,732,019	5.55%
TOTAL	\$ 68,064,662	\$ 50,129,367	\$ 33,985,362	\$ 46,697,315	\$ 20,776,335	\$ 190,078,973	\$ 409,732,014	100.00%

VARIANCE								
Instruction	2,035,409	1,116,850	105,764	1,742,368	261,690	180,459	5,442,540	4.31%
Academic Support	1,535,371	(19,892)	(122,614)	(641,169)	(98,467)	15,296,502	15,949,731	61.82%
Student Services	754,505	240,656	31,664	853,335	279,484	436,831	2,596,475	4.70%
Institutional Support	(2,896,818)	552,831	133,983	72,295	(143,207)	1,420,554	(860,362)	-0.72%
Operations & Maint of Plant	39,355	2,500	-	-	-	6,899,932	6,941,787	12.88%
Public Service	236,734	7,216	155,000	-	-	(10,804)	388,146	24.05%
Scholarships	(45,000)	-	40,884	-	50,000	(762,113)	(716,229)	-36.10%
Auxiliary	5,031	16,974	(24,982)	-	-	(166,012)	(168,989)	-8.03%
Transfers	-	-	-	-	-	(586,837)	(586,837)	-2.58%
TOTAL	\$ 1,664,587	\$ 1,917,135	\$ 319,699	\$ 2,026,829	\$ 349,500	\$ 22,708,512	\$ 28,986,262	7.07%

Note: FY23 includes Compensation and Benefits Adjustments (General wages, APPQMR, and HWHHD)

Instruction: FY23 compensation increases

Academic Support: DSO - includes AlamoBOOKS+ \$15.2M; FY23 compensation increases

Student Services: Peer Advisors \$1.2M, FY23 compensation increases

Institutional Support: SAC - FY23 includes (-\$1.9M) in vacancy credit, DSO - Includes (\$645K) IDC contra (PY in revenues), FY23 compensation increases

Operations & Maint of Plant: DSO - Includes one-time \$3.3M for safety investments. FY23 compensation increases



FY23 Budget Funding Model

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.

Coming out of the COVID-19 pandemic, senior leadership requested a task force consisting of the District Budget Office, the Colleges' Vice President of College Services, and the College Budget Officers to review the current budget allocation methodology and recommend methodology and allocation revisions.

The revised methodology retains the benefits of the previous funding model:

1. Directly aligns Revenue to Expense allocations
2. Data Driven – methodology continues to rely on Contact Hour, SCH, Headcount and Student Success Points and financial metrics
3. Encourages College & DSO departments to take “the next step” regarding in-depth planning & prioritizing within the funds allocated
4. Utilizes a multi-year planning approach to project current & future year resources available to support and align to the ACD strategic plan

The FY23 Funding model changes the formula expense allocations to the Colleges and District Support Offices by aligning their expenses directly to their revenues, as illustrated in the [FY23 Methodology](#) section.

1. Colleges receive 100% of the State Appropriations and Tuition Revenue:
 - A. State Appropriations are based on the College's contact hours and success points
 - B. State Appropriations include State Paid Benefits which is the State's contribution of 50% toward employee group health and retirement
 - C. Tuition is based directly on the College's Semester Credit Hour smart growth projection.
2. Maintenance and Operations Ad Valorem Tax Revenue covers:
 - A. 100% of the following:
 - a. Facilities funding for Housekeeping, Maintenance, and Grounds primarily utilize a third-party contractor awarded through a Competitive Sealed Proposal
 - b. Utilities, using Energy Systems Laboratory (TEES), is based on current rates and the average electric, gas and water usage from the prior year
 - c. Preventive Maintenance based on a three-year plan and prioritization strategy
 - d. College Capital budgets
 - e. Fringe Benefits (remaining balance after State Paid Benefits)
 - f. District Support Offices Formula Budgets
 - g. General Institutional / Enterprise-wide costs
 - B. Supplement College Formula Budgets that are not fully covered by the State Appropriations and Tuition
 - C. Inlay of other expenses, such as Strategic Investments, Compensation Adjustments and other Board of Trustee approved actions, and Enterprise-wide (General Institutional) expenses



3. College and DSO Non-formula, including Continuing Education, will continue with the existing methodology where expenses are equal to the related revenue
4. Strategic Balancing Actions: When the calculated formula expense allocation exceeds formula revenue projections, cost-saving initiatives are implemented system-wide in order to balance the budget. Board of Trustees may authorize utilization of prior year savings to be transferred from Fund Balance

The above revisions ensure that the expense allocations are fair, equitable, and transparent to each of the five Colleges and DSO. The Colleges have local control as to how the expenses are used within their respective college. The result is a balanced budget.

Expenses funded by Revenue Category	College	DSO	Facilities/Utilities	Preventive Maintenance	Enterprise-wide	Revenues
Formula - Labor/Non-Labor	X					Tuition
Administrator & Chair Positions	X					State Appropriations
Formula - Labor/Non-Labor	X					Core - same methodology as State
Formula - Labor/Non-Labor	X					Success Points
Formula Position Fringe Benefits	X					Contact Hours
Veterans Assistance Centers					X	State-paid Benefits
Capital	X					Non-formula: Veterans Assist Ctrs
Preventive Maintenance				X		M&O Tax
Facilities/Utilities			X			M&O Tax for Capital
Remaining Position Fringe Benefits	X	X	X		X	M&O Tax for Prev. Maintenance
Remaining Formula Labor/Non-Labor	X	X			X	M&O Tax for Facilities/Utilities
Non-Formula	X	X				M&O for Fringe Benefits
						M&O for Formula Funding
						Non-Formula
						Revenue = Expense (1x1 ratio)

FY23 Methodology

The FY23 Methodology was revised to support the enhancements noted above by adopting a Modified Zero-Based Budgeting approach:

Labor: Only filled positions were rolled forward into the new fiscal year budget. Departments evaluated their current staffing levels, aligning them to their projected enrollments and workloads. Vacant positions were evaluated and, as needed, budgeted appropriately.

Non-Labor: Operating Budgets began at zero dollars, allowing the departments to identify and evaluate needs for FY23. In the model, Non-labor Fixed or Contractual costs were identified and budgeted separately. Discretionary non-labor and unfilled position budget dollars were grouped together allowing the Colleges and DSO areas to budget the unallocated/uncommitted dollars to vacant and temporary positions as needed, as well as committing non-labor dollars to planned projects and recurring items required to operate.

By using the Modified Zero-Based budget approach, the Colleges and District Support Offices have the opportunity to evaluate and budget based on FY23 plans.



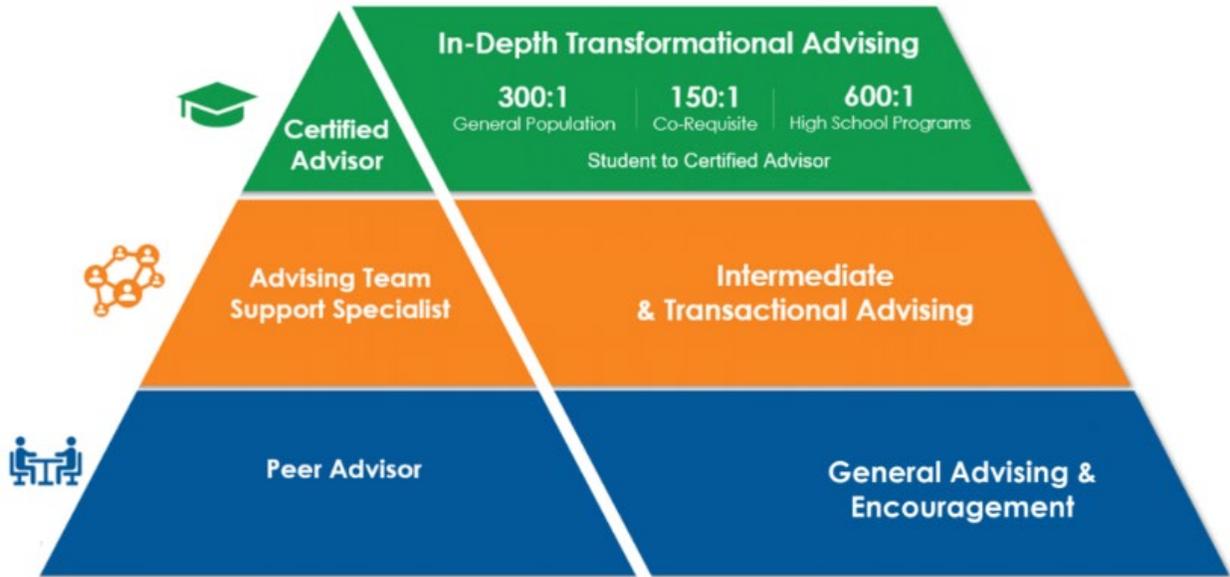
Below is the allocation model used in FY23:

FY23 Budget Allocation Model	SAC	SPC	PAC	NVC	NLC	Total Colleges	DSO	General Institutional	ACD Total
Revenue									
Tuition Allocation	28,382,766	14,732,418	11,684,380	22,491,753	9,779,797	87,071,113	-	-	87,071,113
State Appropriations Allocation	26,586,317	19,738,546	13,033,509	18,530,628	7,499,042	85,388,041	-	3,855,480	89,243,521
M&O Tax Allocation	10,661,546	14,491,086	6,089,120	5,948,137	3,521,795	40,711,684	148,360,948	41,850,675	230,923,307
Other Formula	386,368	624,399	928,000	530,717	35,500	2,504,983	-	7,405,802	9,910,785
Non-formula	3,712,252	2,460,053	2,570,053	1,222,910	289,702	10,254,970	3,375,999	5,309,354	18,940,323
Fund Balance Supplement	-	-	-	-	-	-	-	2,629,227	-
Total Revenue	\$69,729,249	\$52,046,502	\$34,305,061	\$48,724,144	\$21,125,835	\$225,930,791	\$151,736,947	\$61,050,538	\$436,089,049
Expense									
Filled (non-advising) Positions	29,264,727	23,175,787	15,442,010	19,892,137	9,770,276	97,544,938	46,722,441	-	144,267,379
Advising Model	3,322,993	1,732,911	1,574,676	2,782,628	1,122,599	10,535,807	165,691	-	10,701,498
Non-Labor Fixed Costs/Contractual	-	-	-	-	-	-	10,986,944	36,032,496	47,019,440
Unallocated / Uncommitted	13,331,837	8,744,607	5,233,483	10,825,172	3,871,297	42,006,395	74,716,916	20,609,964	137,333,276
College/DSO Formula Subtotal	\$45,919,557	\$33,653,305	\$22,250,169	\$33,499,937	\$14,764,172	\$150,087,140	\$132,591,992	\$56,642,460	\$339,321,592
% of Formula Allocation Uncommitted	29.0%	26.0%	23.5%	32.3%	26.2%	28.0%	56.4%	36.4%	40.5%
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000	-	-	5,300,000
Non-formula (FY22 Budget)	3,712,252	2,460,053	2,570,053	1,222,910	289,702	10,254,970	3,716,525	-	13,971,495
Additional Advising	446,987	184,610	154,687	323,639	138,909	1,248,833	-	-	1,248,833
Smart Talent (Comp/HWHD/OE)*	2,636,231	2,513,591	1,132,219	1,932,393	660,300	8,874,734	2,704,430	555,072	12,134,236
Smart Talent Benefits*	343,317	320,119	150,776	234,752	91,296	1,140,261	417,113	40,732	1,598,107
Fringe Benefits	15,097,129	11,578,313	7,269,254	10,334,288	4,745,869	49,024,853	12,306,887	3,812,273	65,144,013
Total Expense	\$69,729,249	\$52,046,502	\$34,305,061	\$48,724,144	\$21,125,835	\$225,930,791	\$151,736,947	\$61,050,538	\$438,718,276
% Total						51.5%	34.6%	13.9%	100.0%

* July Budget retreat Minute Order includes \$553,474 for Grant employees Smart Talent compensation. The above includes only institutional/operating budget



One of the key components in the Funding Model is AlamoADVISE. This advising model is used to calculate the number of advisors required based on a ratio to unduplicated, home college (non-swirling) headcounts. For FY23, the ratios of student to advisor for non-Dual Credit students decreased from 350:1 to 300:1, providing students more time with an advisor. Alamo Colleges added Advisors for Co-Requisite students at a ratio of 150:1, and to Dual Credit students at a ratio of 600:1.



The Board of Trustees approved the enhancement to the AlamoADVISE Model by implementing Student Peer Advisors at a target ratio of 240:1 for FTIC and Continuing students.



District Support Operations

District Support 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 DSO 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. DSO Indirect Support functions are funded and administered at District Support 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:

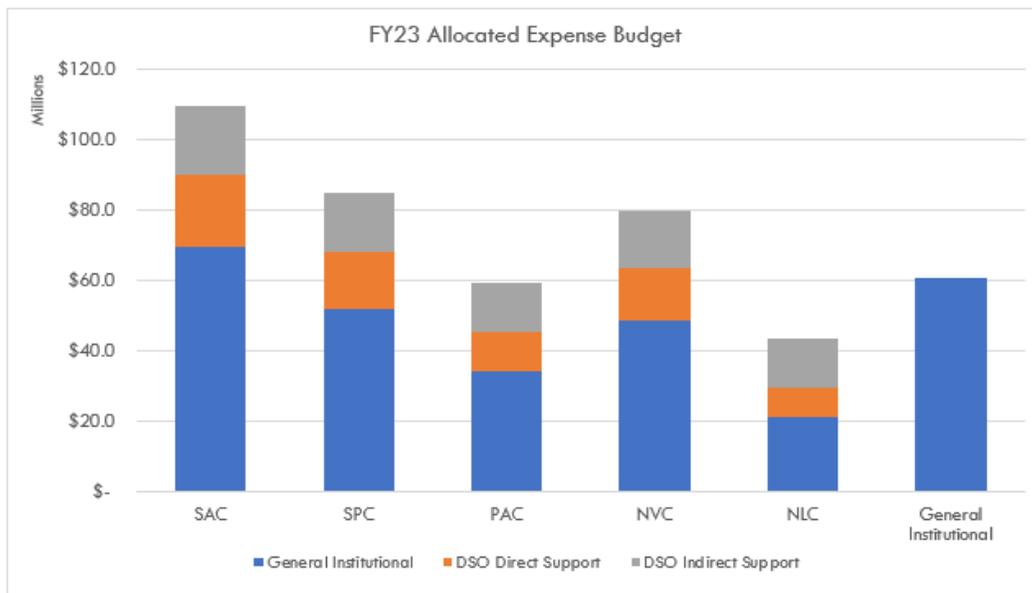
District Support Location	DSO Indirect Support Function
Chancellor's Office	AlamoPROMISE
Vice Chancellors' Offices	District Support Administration
Student Success	Student Leadership Institutes, College Connections
Academic Success	Curriculum alignment
Information Technology, Planning, and Performance	IT, State Reporting, Strategic Planning & Institutional Research
DSO Other	Legal, Ethics, Policy, Internal Audit, Foundation, Diversity, Equity and Inclusion
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, DSO 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.

FY23 FULLY ALLOCATED BUDGET									
FULLY ALLOCATED VIEW	SAC	SPC	PAC	NVC	NLC	Total Colleges	General Institutional	Total ACD	% of Total
College Funding Allocation									
Instruction	38,974,103	29,874,338	15,975,135	27,843,701	9,742,868	122,410,145		122,410,145	
Academic Support	5,382,333	6,507,934	2,066,037	6,617,463	3,673,960	24,247,727		24,247,727	
Student Services	12,487,641	7,364,896	6,478,070	8,747,202	4,945,985	40,023,794		40,023,794	
Institutional Support	5,609,298	4,210,128	4,692,922	3,116,643	1,987,734	19,616,725		19,616,725	
Operation and Maintenance of Plant	91,709	25,400	-	-	-	117,109		117,109	
Scholarships / Exemptions	1,898,137	267,242	1,744,942	-	50,000	3,960,321		3,960,321	
Total Educational and General Expense	64,443,221	48,249,938	30,957,106	46,325,009	20,400,547	210,375,821		210,375,821	
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000		5,300,000	
Non-Formula	3,712,252	2,460,053	2,570,053	1,222,910	289,702	10,254,970		10,254,970	
Total Other Expense	5,286,028	3,796,564	3,347,955	2,399,135	725,288	15,554,970		15,554,970	
Total College Funding Allocation	69,729,249	52,046,502	34,305,061	48,724,144	21,125,835	225,930,791		225,930,791	51.5%
DSO Direct Support									
Building Maintenance	3,645,574	2,687,970	1,043,216	1,754,959	681,322	9,813,041		9,813,041	
Utilities	3,431,735	2,530,301	982,024	1,652,018	641,357	9,237,435		9,237,435	
Preventive Maintenance	5,201,033	5,131,294	3,443,514	4,082,296	1,641,863	19,500,000		19,500,000	
Housekeeping	1,456,785	1,229,908	1,922,478	1,635,897	3,044,919	9,289,987		9,289,987	
Groundskeeping	934,541	689,060	267,428	449,883	174,657	2,515,569		2,515,569	
Bursar	342,167	236,367	201,808	315,105	144,344	1,239,791		1,239,791	
Student Financial Aid (SFA)	1,383,207	955,510	815,808	1,273,809	583,509	5,011,843		5,011,843	
Student Contact Center	469,455	324,296	276,882	432,325	198,041	1,700,999		1,700,999	
Public Safety	2,333,482	1,611,954	1,376,276	2,148,926	984,385	8,455,023		8,455,023	
Center for Student Information (CSI)	650,995	449,703	383,954	599,508	274,624	2,358,783		2,358,783	
Interpreter and Immunization	188,167	129,984	110,980	173,285	79,379	681,795		681,795	
Emergency Risk Management	253,716	175,265	149,641	233,650	107,031	919,303		919,303	
Total DSO Direct Support	20,290,857	16,151,612	10,974,009	14,751,661	8,555,430	70,723,569		70,723,569	16.1%
DSO Indirect Support	19,779,337	16,775,227	14,199,039	16,516,153	13,743,622	81,013,378		81,013,378	18.5%
General Institutional							61,050,538	61,050,538	13.9%
Total FY23 Budget - Fully Allocated	109,799,443	84,973,341	59,478,108	79,991,958	43,424,887	377,667,738	61,050,538	438,718,276	

For additional information on preventive maintenance see the [Facilities Maintenance and Long-Range Planning](#) section.





College and DSO Non-Formula

Non-Formula Revenue

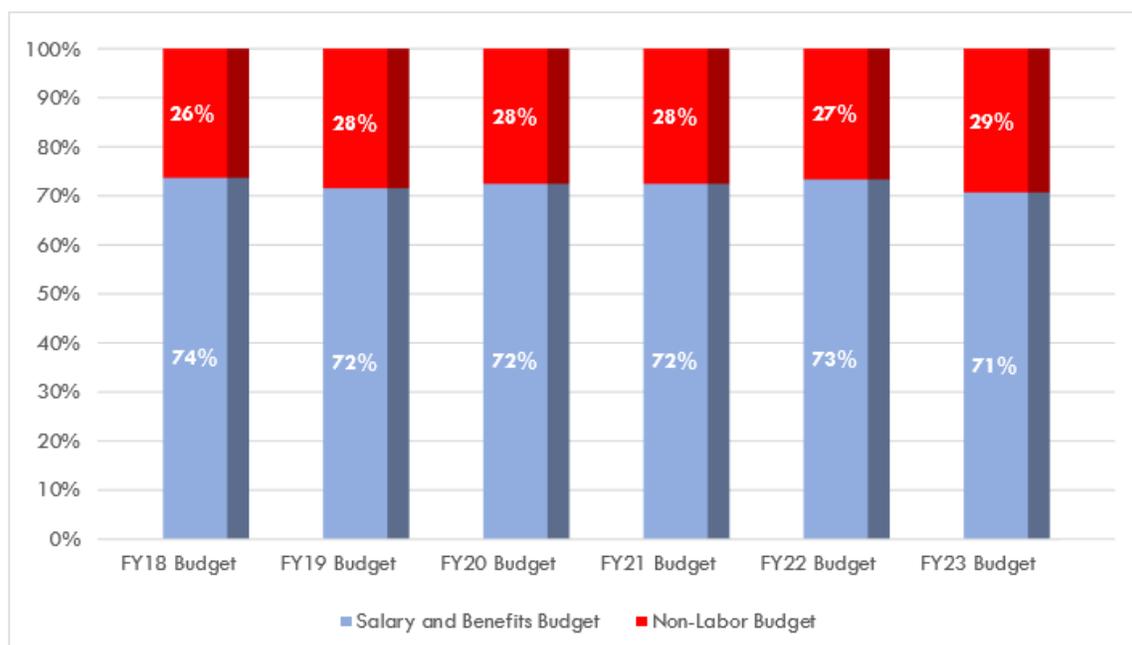
Non-formula revenues are revenues generated by activities, fees and non-credit instruction that are outside the formula-funding stream (tuition and fees, state appropriations and ad valorem taxes). These revenues can be summarized by function as seen below:

- 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 DSO 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 more than 70% of the total operating expense budget, excluding transfers. This percentage has remained relatively stable between 71% and 74% of the fiscal year operating budget, with the inclusion of fringe benefits paid by the State. Continuing the emphasis on Smart Talent as discussed in the Message from the Chancellor, the FY23 budget Talent Enhancements for all employees including High Wage/High Demand faculty stipends, Offer Equity and a general wage increase.





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 FY23 FTE count is a snapshot of all full-time positions as of September 1, 2022. 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 are 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: 2,809.60 for FY23, with \$167.5M in salary dollars.

Total Alamo Colleges District	Account Code	FY21 FTE	FY21 Salary	FY22 FTE	FY22 Salary	FY23 FTE	FY23 Salary
Faculty	61001	862.00	55,074,835	867.00	53,488,187	868.60	55,521,272
Non-Instructional Faculty	61003	21.75	1,670,474	21.50	1,422,308	15.50	1,143,790
Administrator	61011	80.00	11,663,893	87.00	12,095,471	91.00	12,792,574
Professional	61012	1,005.00	61,821,605	1,046.50	64,773,632	1,075.50	69,467,181
Classified	61021	760.00	28,418,559	746.08	27,870,676	759.00	28,607,818
Total		2,728.75	\$ 158,649,366	2,768.08	\$ 159,650,274	2,809.60	\$ 167,532,635

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

FY23 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year Staffing Summary - Full Time Positions by Functional Category

	FY21		FY22		FY23	
	FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College						
Instruction	340.00	21,000,289.00	345.00	19,703,639.00	340.60	20,535,039.20
Public Service	15.00	736,305.00	16.00	724,617.00	17.72	878,233.00
Academic Support	45.50	2,491,111.00	46.50	2,047,750.00	51.50	2,447,102.00
Student Services	149.75	7,525,326.00	153.08	7,307,571.00	159.00	8,027,462.00
Institutional Support	68.00	3,718,740.00	69.00	3,813,214.00	71.28	3,936,268.00
Total	618.25	\$ 35,471,771.00	629.58	\$ 33,596,791.00	640.10	\$ 35,824,104.20
St. Philip's College						
Instruction	258.00	14,868,903.00	259.00	14,697,565.00	261.00	15,090,917.00
Academic Support	68.00	3,866,117.00	69.00	3,980,691.00	67.00	4,046,427.00
Student Services	83.00	4,507,672.00	85.00	4,616,472.00	84.00	4,883,760.00
Institutional Support	27.00	1,847,551.00	27.00	1,675,158.00	28.00	1,828,866.00
Auxiliary Enterprises	2.00	69,703.00	2.00	69,703.00	2.00	73,988.00
Total	438.00	\$ 25,159,946.00	442.00	\$ 25,039,589.00	442.00	\$ 25,923,958.00
Palo Alto College						
Instruction	148.50	8,665,266.50	152.00	9,041,115.00	152.00	9,367,620.00
Academic Support	25.00	1,220,689.00	20.00	1,162,270.00	17.00	976,034.00
Student Services	75.50	3,961,472.50	77.50	4,047,873.50	75.50	4,239,177.50
Institutional Support	36.00	2,002,587.00	40.00	2,344,649.00	40.00	2,562,033.00
Auxiliary Enterprises	6.00	144,658.00	-	-	-	-
Total	291.00	\$ 15,994,673.00	289.50	\$ 16,595,907.50	284.50	\$ 17,144,864.50
Northwest Vista College						
Instruction	189.00	11,983,334.00	192.00	11,998,573.00	193.00	12,355,142.00
Academic Support	67.00	3,399,165.00	69.00	3,473,767.00	69.00	3,727,871.00
Student Services	102.30	5,067,895.40	106.00	5,214,201.00	107.00	5,775,957.00
Institutional Support	22.70	1,648,043.60	24.00	1,669,560.00	24.00	1,730,181.00
Total	381.00	\$ 22,098,438.00	391.00	\$ 22,356,101.00	393.00	\$ 23,589,151.00
Northeast Lakeview College						
Instruction	91.50	5,606,877.00	90.00	5,421,124.00	90.00	5,529,945.00
Academic Support	32.00	1,824,912.00	35.00	2,084,212.00	35.00	2,055,703.00
Student Services	57.00	2,879,267.00	59.00	3,000,347.00	61.00	3,284,803.00
Institutional Support	19.00	1,410,744.00	15.00	1,167,257.00	15.00	1,155,359.00
Total	199.50	\$ 11,721,800.00	199.00	\$ 11,672,940.00	201.00	\$ 12,025,810.00
District Support Operations						
Academic Support	20.00	1,007,616.00	22.00	1,142,829.00	23.00	1,282,843.00
Student Services	115.00	6,214,032.00	120.00	6,668,811.00	128.00	7,299,671.00
Institutional Support	531.64	34,619,975.00	536.64	35,958,376.76	545.64	36,823,161.44
Operations and Maintenance of Plant	134.00	6,342,587.00	138.00	6,602,032.00	152.00	7,606,344.00
Auxiliary Enterprises	0.36	18,528.00	0.36	16,896.24	0.36	12,727.56
Total	801.00	\$ 48,202,738.00	817.00	\$ 50,388,945.00	849.00	\$ 53,024,747.00
Total Alamo College District						
Instruction	1,027.00	62,124,669.50	1,038.00	60,862,016.00	1,036.60	62,878,663.20
Public Service	15.00	736,305.00	16.00	724,617.00	17.72	878,233.00
Academic Support	257.50	13,809,610.00	261.50	13,891,519.00	262.50	14,535,980.00
Student Services	582.55	30,155,664.90	600.58	30,855,275.50	614.50	33,510,830.50
Institutional Support	704.34	45,247,640.60	711.64	46,628,214.76	723.92	48,035,868.44
Operations and Maintenance of Plant	134.00	6,342,587.00	138.00	6,602,032.00	152.00	7,606,344.00
Auxiliary Enterprises	8.36	232,889.00	2.36	86,599.24	2.36	86,715.56
Total	2,728.75	\$ 158,649,366.00	2,768.08	\$ 159,650,273.50	2,809.60	\$ 167,532,634.70

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

FY23 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year College Staffing Summary - Full Time Positions

		FY21		FY22		FY23	
		FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College							
Faculty	61001	274.00	18,170,400.00	276.00	16,848,088.00	274.60	17,723,807.20
Non-Instructional Faculty	61003	8.75	731,921.00	8.50	555,419.00	3.50	359,514.00
Administrators	61011	10.00	1,398,285.00	14.00	1,662,521.00	17.00	1,568,183.00
Professionals	61012	183.50	10,055,203.00	188.00	9,830,861.00	197.00	11,190,107.00
Classified	61021	142.00	5,115,962.00	143.08	4,699,902.00	148.00	4,982,493.00
Total		618.25	\$ 35,471,771.00	629.58	\$ 33,596,791.00	640.10	\$ 35,824,104.20
St. Philip's College							
Faculty	61001	206.00	12,578,801.00	206.00	12,384,664.00	209.00	12,814,748.00
Non-Instructional Faculty	61003	3.00	213,259.00	3.00	205,171.00	2.00	137,890.00
Administrators	61011	17.00	1,896,529.00	17.00	1,802,325.00	15.00	1,788,247.00
Professionals	61012	126.00	7,304,639.00	130.00	7,490,793.00	131.00	7,903,837.00
Classified	61021	86.00	3,166,718.00	86.00	3,156,636.00	85.00	3,279,236.00
Total		438.00	\$ 25,159,946.00	442.00	\$ 25,039,589.00	442.00	\$ 25,923,958.00
Palo Alto College							
Faculty	61001	122.50	7,634,276.00	122.00	7,652,767.00	122.00	7,891,901.00
Non-Instructional Faculty	61003	2.00	116,324.00	2.00	116,324.00	2.00	119,814.00
Administrators	61011	9.00	1,118,995.00	9.00	1,165,846.00	10.00	1,147,754.00
Professionals	61012	91.50	5,033,310.00	102.50	5,797,627.50	99.50	6,060,303.50
Classified	61021	66.00	2,091,768.00	54.00	1,863,343.00	51.00	1,925,092.00
Total		291.00	\$ 15,994,673.00	289.50	\$ 16,595,907.50	284.50	\$ 17,144,864.50
Northwest Vista College							
Faculty	61001	181.00	11,594,750.00	184.00	11,609,989.00	184.00	11,951,852.00
Non-Instructional Faculty	61003	2.00	137,463.00	2.00	137,463.00	2.00	144,349.00
Administrators	61011	9.00	1,170,576.00	9.00	1,170,575.00	9.00	1,205,696.00
Professionals	61012	127.00	7,050,850.00	133.00	7,293,197.00	134.00	7,961,007.00
Classified	61021	62.00	2,144,799.00	63.00	2,144,877.00	64.00	2,326,247.00
Total		381.00	\$ 22,098,438.00	391.00	\$ 22,356,101.00	393.00	\$ 23,589,151.00
Northeast Lakeview College							
Faculty	61001	78.50	5,096,608.00	79.00	4,992,679.00	79.00	5,138,964.00
Administrators	61011	8.00	1,069,270.00	8.00	1,062,766.00	8.00	1,094,653.00
Professionals	61012	71.00	4,035,309.00	73.00	4,266,641.00	79.00	4,587,670.00
Classified	61021	42.00	1,520,613.00	39.00	1,350,854.00	35.00	1,204,523.00
Total		199.50	\$ 11,721,800.00	199.00	\$ 11,672,940.00	201.00	\$ 12,025,810.00
Total Colleges							
Faculty	61001	862.00	55,074,835.00	867.00	53,488,187.00	868.60	55,521,272.20
Non-Instructional Faculty	61003	15.75	1,198,967.00	15.50	1,014,377.00	9.50	761,567.00
Administrators	61011	53.00	6,653,655.00	57.00	6,864,033.00	59.00	6,804,533.00
Professionals	61012	599.00	33,479,311.00	626.50	34,679,119.50	640.50	37,702,924.50
Classified	61021	398.00	14,039,860.00	385.08	13,215,612.00	383.00	13,717,591.00
Total		1,927.75	\$ 110,446,628.00	1,951.08	\$ 109,261,328.50	1,960.60	\$ 114,507,887.70

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

FY23 FTE salary budgets do not include approved Compensation and Talent adjustments.



Three Year District Staffing Summary - Full Time Positions

			FY21		FY22		FY23	
			FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
VC for Academic Success								
Non-Instructional Faculty	61003		1.00	109,932.00	1.00	81,465.00	1.00	83,851.00
Administrator	61011		4.00	745,242.00	4.00	592,434.00	4.00	791,436.00
Professional	61012		30.00	1,811,407.00	32.00	1,946,594.00	34.00	2,209,205.00
Classified	61021		4.00	158,252.00	4.00	151,198.00	5.00	178,420.00
Total			39.00	\$ 2,824,833.00	41.00	\$ 2,771,691.00	44.00	\$ 3,262,912.00
VC for Finance and Administration								
Administrator	61011		6.00	1,114,451.00	7.00	1,154,244.00	8.00	1,399,494.00
Professional	61012		139.00	9,153,832.00	140.00	9,506,800.00	144.00	9,342,959.00
Classified	61021		272.00	11,015,444.00	271.00	11,129,116.00	287.00	11,438,475.00
Total			417.00	\$ 21,283,727.00	418.00	\$ 21,790,160.00	439.00	\$ 22,180,928.00
VC for Planning Performance and Info Systems								
Administrator	61011		3.00	515,779.00	3.00	530,053.00	3.00	545,955.00
Professional	61012		85.00	6,934,793.00	86.00	7,419,008.00	88.00	7,743,379.00
Classified	61021		22.00	942,151.00	22.00	923,407.00	19.00	831,029.00
Total			110.00	\$ 8,392,723.00	111.00	\$ 8,872,468.00	110.00	\$ 9,120,363.00
VC for Economic and Workforce Development								
Administrator	61011		3.00	491,425.00	3.00	496,284.00	3.00	445,839.00
Professional	61012		32.00	1,968,332.00	32.00	1,960,132.00	33.00	2,189,539.00
Classified	61021		12.00	395,506.00	12.00	435,003.00	14.00	497,801.00
Total			47.00	\$ 2,855,263.00	47.00	\$ 2,891,419.00	50.00	\$ 3,133,179.00
VC for Student Success								
Administrator	61011		3.00	568,690.00	4.00	739,498.00	4.00	779,341.00
Professional	61012		30.00	2,014,547.00	36.00	2,233,444.00	39.00	2,746,182.00
Classified	61021		26.00	917,917.00	26.00	1,021,112.00	26.00	1,000,780.00
Total			59.00	\$ 3,501,154.00	66.00	\$ 3,994,054.00	69.00	\$ 4,526,303.00
DSO Other								
Non-Instructional Faculty	61003		5.00	361,575.00	5.00	326,466.00	5.00	298,372.00
Administrator	61011		8.00	1,574,651.00	9.00	1,718,925.00	10.00	2,025,976.00
Professional	61012		90.00	6,459,383.00	94.00	7,028,534.00	97.00	7,532,992.00
Classified	61021		26.00	949,429.00	26.00	995,228.00	25.00	943,722.00
Total			129.00	\$ 9,345,038.00	134.00	\$ 10,069,153.00	137.00	\$ 10,801,062.00
Total District Support Operations								
Non-Instructional Faculty	61003		6.00	471,507.00	6.00	407,931.00	6.00	382,223.00
Administrator	61011		27.00	5,010,238.00	30.00	5,231,438.00	32.00	5,988,041.00
Professional	61012		406.00	28,342,294.00	420.00	30,094,512.00	435.00	31,764,256.00
Classified	61021		362.00	14,378,699.00	361.00	14,655,064.00	376.00	14,890,227.00
Total			801.00	\$ 48,202,738.00	817.00	\$ 50,388,945.00	849.00	\$ 53,024,747.00

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

FY23 FTE salary budgets do not include approved Compensation and Talent adjustments.

VCFA increase in FY23 primarily related to the insourcing of Facilities Trade work.



FY23 Budget Summary by Functional Category

CAMPUS	FTE SALARY	VACANCY CREDIT	OTHER SALARY	BENEFITS	OTHER EXPENSES	TOTAL BUDGET	%
San Antonio College							
Instruction	20,535,040	-	10,035,173	8,364,614	2,908,871	41,843,698	60.0%
Public Service	878,233	-	153,465	296,347	353,061	1,681,106	2.4%
Academic Support	2,447,102	-	1,466,890	897,237	573,604	5,384,833	7.7%
Student Services	8,027,462	-	1,646,648	2,762,068	891,620	13,327,798	19.1%
Institutional Support	3,936,268	(1,872,945)	332,976	697,655	2,515,344	5,609,298	8.0%
Operations and Maintenance	-	-	82,486	6,181	3,042	91,709	0.1%
Institutional Scholarships	-	-	-	-	5,000	5,000	0.0%
Auxiliary Enterprises	-	-	-	-	212,031	212,031	0.3%
Transfers (Capital Budget)	-	-	-	-	1,573,776	1,573,776	2.3%
Total	\$ 35,824,105	\$(1,872,945)	\$ 13,717,638	\$ 13,024,102	\$ 9,036,349	\$ 69,729,249	100.0%
St. Philip's College							
Instruction	15,090,917	-	8,454,471	6,392,481	1,921,419	31,859,288	61.2%
Public Service	-	-	90,992	7,840	24,000	122,832	0.2%
Academic Support	4,046,427	-	577,909	1,369,472	525,026	6,518,834	12.5%
Student Services	4,883,760	-	894,135	1,641,572	409,632	7,829,099	15.0%
Institutional Support	1,828,866	-	51,376	599,500	1,730,386	4,210,128	8.1%
Operations and Maintenance	-	-	-	-	25,400	25,400	0.0%
Auxiliary Enterprises	73,988	-	19,015	25,529	25,878	144,410	0.3%
Transfers (Capital Budget)	-	-	-	-	1,336,511	1,336,511	2.6%
Total	\$ 25,923,958	\$ -	\$ 10,087,898	\$ 10,036,394	\$ 5,998,252	\$ 52,046,502	100.0%
Palo Alto College							
Instruction	9,367,620	(1,082,000)	5,239,933	3,492,711	983,210	18,001,474	52.5%
Public Service	-	-	-	-	155,000	155,000	0.5%
Academic Support	976,034	-	509,866	357,491	223,646	2,067,037	6.0%
Student Services	4,239,178	(168,000)	831,630	1,403,964	714,012	7,020,784	20.5%
Institutional Support	2,562,033	-	402,264	862,922	865,703	4,692,922	13.7%
Institutional Scholarships	-	-	-	-	90,884	90,884	0.3%
Auxiliary Enterprises	-	-	603,154	141,749	754,155	1,499,058	4.4%
Transfers (Capital Budget)	-	-	-	-	777,902	777,902	2.3%
Total	\$ 17,144,865	\$(1,250,000)	\$ 7,586,847	\$ 6,258,837	\$ 4,564,512	\$ 34,305,061	100.0%
Northwest Vista College							
Instruction	12,355,142	-	10,082,446	5,388,178	536,155	28,361,921	58.2%
Academic Support	3,727,871	(1,080,000)	1,181,429	1,012,912	1,817,084	6,659,296	13.7%
Student Services	5,775,957	-	1,108,901	1,945,321	579,380	9,409,559	19.3%
Institutional Support	1,730,181	-	128,023	568,633	690,306	3,117,143	6.4%
Transfers (Capital Budget)	-	-	-	-	1,176,225	1,176,225	2.4%
Total	\$ 23,589,151	\$(1,080,000)	\$ 12,500,799	\$ 8,915,044	\$ 4,799,150	\$ 48,724,144	100.0%
Northeast Lakeview College							
Instruction	5,529,945	(218,335)	1,939,634	2,011,724	486,650	9,749,618	46.2%
Academic Support	2,055,703	(88,440)	444,410	674,253	609,784	3,695,710	17.5%
Student Services	3,284,803	(168,588)	262,279	1,030,277	798,416	5,207,187	24.6%
Institutional Support	1,155,359	(74,620)	109,172	363,922	433,901	1,987,734	9.4%
Institutional Scholarships	-	-	-	-	50,000	50,000	0.2%
Transfers (Capital Budget)	-	-	-	-	435,586	435,586	2.1%
Total	\$ 12,025,810	\$(549,983)	\$ 2,755,495	\$ 4,080,176	\$ 2,814,337	\$ 21,125,835	100.0%
District Support Operations							
Instruction	-	-	1,033,908	145,280	580,067	1,759,255	0.8%
Public Service	-	-	39,520	3,395	-	42,915	0.0%
Academic Support	1,282,843	-	57,807	429,408	15,654,620	17,424,678	8.2%
Student Services	7,299,671	-	392,604	2,484,356	4,867,085	15,043,716	7.1%
Institutional Support	36,823,162	(608,692)	6,457,080	18,801,722	38,265,320	99,738,592	46.9%
Operations and Maintenance	7,606,344	-	427,296	2,559,145	50,137,554	60,730,339	28.5%
Institutional Scholarships	-	-	-	-	1,121,793	1,121,793	0.5%
Auxiliary Enterprises	12,728	-	579	4,261	63,447	81,015	0.0%
Transfers (Debt Svcs & TPEG)	-	-	-	-	16,845,182	16,845,182	7.9%
Total	\$ 53,024,748	\$(608,692)	\$ 8,408,794	\$ 24,427,567	\$ 127,535,068	\$ 212,787,485	100.0%
Alamo Colleges District							
Instruction	62,878,664	(1,300,335)	36,785,565	25,794,988	7,416,372	131,575,254	30.0%
Public Service	878,233	-	283,977	307,582	532,061	2,001,853	0.5%
Academic Support	14,535,980	(1,168,440)	4,238,311	4,740,773	19,403,764	41,750,388	9.5%
Student Services	33,510,831	(336,588)	5,136,197	11,267,558	8,260,145	57,838,143	13.2%
Institutional Support	48,035,869	(2,556,257)	7,480,891	21,894,354	44,500,960	119,355,817	27.2%
Operations and Maintenance	7,606,344	-	509,782	2,565,326	50,165,996	60,847,448	13.9%
Institutional Scholarships	-	-	-	-	1,267,677	1,267,677	0.3%
Auxiliary Enterprises	86,716	-	622,748	171,539	1,055,511	1,936,514	0.4%
Transfers	-	-	-	-	22,145,182	22,145,182	5.0%
TOTAL	\$ 167,532,637	\$(5,361,620)	\$ 55,057,471	\$ 66,742,120	\$ 154,747,668	\$ 438,718,276	100.0%

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

Other Salary includes Compensation increases, HWHHD, and other Talent adjustments.



FY23 Non-Labor Expenses by Functional Category

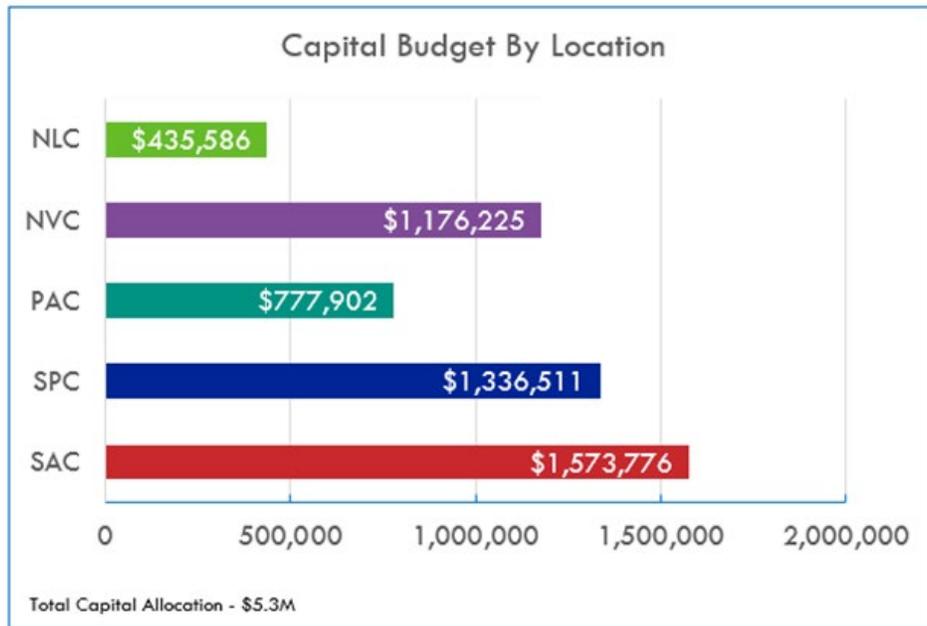
Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Travel	Scholarships	Transfers	Total
San Antonio College							
Instruction	-	-	2,908,871	-	-	-	2,908,871
Public Service	-	-	353,061	-	-	-	353,061
Academic Support	-	-	573,604	-	-	-	573,604
Student Services	-	-	891,620	-	-	-	891,620
Institutional Support	-	-	2,515,344	-	-	-	2,515,344
Institutional Scholarships	-	-	3,042	-	5,000	-	8,042
Auxiliary Enterprises	-	-	212,031	-	-	-	212,031
Transfers	-	-	-	-	-	1,573,776	1,573,776
Total	\$ -	\$ -	\$ 7,457,573	\$ -	\$ 5,000	\$ 1,573,776	\$ 9,036,349
St. Philip's College							
Instruction	26,520	-	1,894,899	-	-	-	1,921,419
Public Service	-	-	24,000	-	-	-	24,000
Academic Support	18,643	-	427,983	78,400	-	-	525,026
Student Services	680	-	387,192	21,760	-	-	409,632
Institutional Support	-	-	1,672,726	56,160	1,500	-	1,730,386
Operations and Maintenance	-	-	25,400	-	-	-	25,400
Auxiliary Enterprises	-	-	25,878	-	-	-	25,878
Transfers	-	-	-	-	-	1,336,511	1,336,511
Total	\$ 45,843	\$ -	\$ 4,458,078	\$ 156,320	\$ 1,500	\$ 1,336,511	\$ 5,998,252
Palo Alto College							
Instruction	186,352	-	796,858	-	-	-	983,210
Public Service	-	-	155,000	-	-	-	155,000
Academic Support	27,419	-	189,276	6,951	-	-	223,646
Student Services	4,481	-	706,260	3,271	-	-	714,012
Institutional Support	138,305	-	723,919	3,479	-	-	865,703
Institutional Scholarships	-	-	-	-	90,884	-	90,884
Auxiliary Enterprises	-	-	754,155	-	-	-	754,155
Transfers	-	-	-	-	-	777,902	777,902
Total	\$ 356,557	\$ -	\$ 3,325,468	\$ 13,701	\$ 90,884	\$ 777,902	\$ 4,564,512
Northwest Vista College							
Instruction	18,615	-	516,790	750	-	-	536,155
Academic Support	73,052	-	1,739,995	4,037	-	-	1,817,084
Student Services	74,000	-	468,405	36,975	-	-	579,380
Institutional Support	27,935	-	653,533	8,838	-	-	690,306
Transfers	-	-	-	-	-	1,176,225	1,176,225
Total	\$ 193,602	\$ -	\$ 3,378,723	\$ 50,600	\$ -	\$ 1,176,225	\$ 4,799,150
Northeast Lakeview College							
Instruction	14,750	-	471,900	-	-	-	486,650
Academic Support	166,066	-	370,794	72,924	-	-	609,784
Student Services	31,100	-	701,151	66,165	-	-	798,416
Institutional Support	4,250	-	330,475	99,176	-	-	433,901
Institutional Scholarships	-	-	-	-	50,000	-	50,000
Transfers	-	-	-	-	-	435,586	435,586
Total	\$ 216,166	\$ -	\$ 1,874,320	\$ 238,265	\$ 50,000	\$ 435,586	\$ 2,814,337
District Support Operations							
Instruction	-	-	580,067	-	-	-	580,067
Academic Support	12,500	-	15,626,720	15,400	-	-	15,654,620
Student Services	111,372	-	4,682,424	73,289	-	-	4,867,085
Institutional Support	2,945,720	3,200,000	31,631,802	477,798	10,000	-	38,265,320
Operations and Maintenance	878,371	-	49,259,183	-	-	-	50,137,554
Institutional Scholarships	-	-	-	-	1,121,793	-	1,121,793
Auxiliary Enterprises	-	-	63,447	-	-	-	63,447
Transfers	-	-	-	-	-	16,845,182	16,845,182
Total	\$ 3,947,963	\$ 3,200,000	\$101,843,643	\$ 566,487	\$ 1,131,793	\$ 16,845,182	\$ 127,535,068
Total Alamo Colleges							
Instruction	246,237	-	7,169,385	750	-	-	7,416,372
Public Service	-	-	532,061	-	-	-	532,061
Academic Support	297,680	-	18,928,372	177,712	-	-	19,403,764
Student Services	221,633	-	7,837,052	201,460	-	-	8,260,145
Institutional Support	3,116,210	3,200,000	37,527,799	645,451	11,500	-	44,500,960
Operations and Maintenance	878,371	-	49,284,583	-	-	-	50,162,954
Institutional Scholarships	-	-	3,042	-	1,267,677	-	1,270,719
Auxiliary Enterprises	-	-	1,055,511	-	-	-	1,055,511
Transfers	-	-	-	-	-	22,145,182	22,145,182
Total	\$ 4,760,131	\$ 3,200,000	\$122,337,805	\$ 1,025,373	\$ 1,279,177	\$ 22,145,182	\$ 154,747,668



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 FY2023.



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.

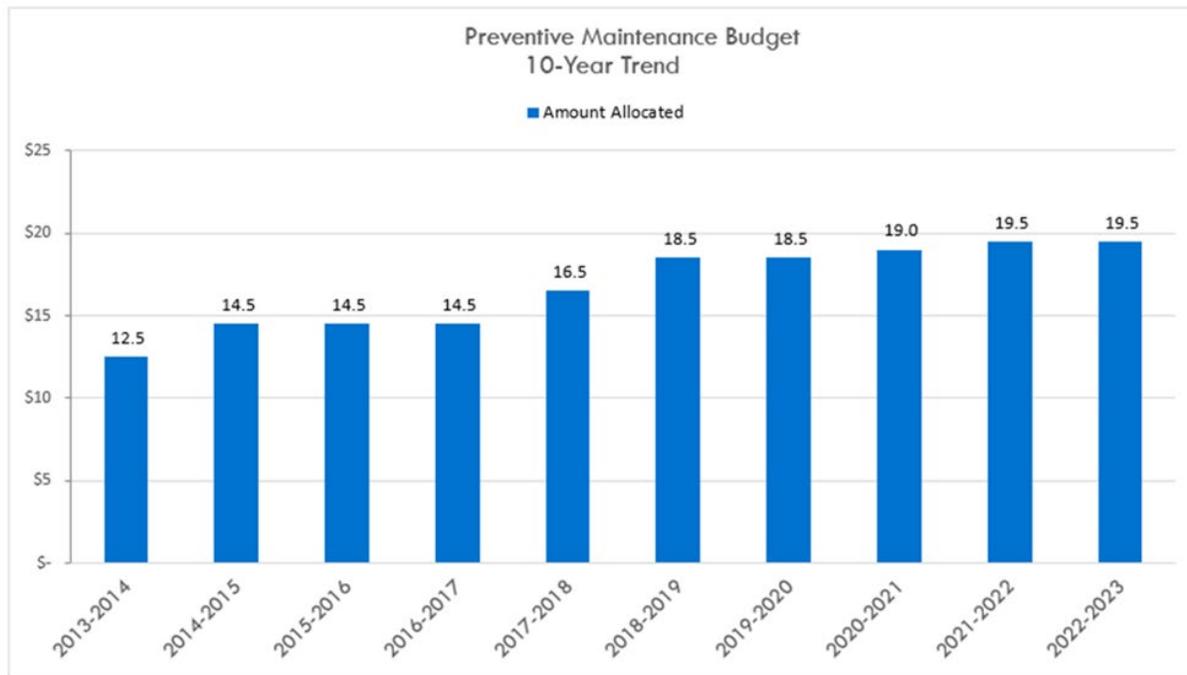


PM Budget Categories	Annual Budget (\$ in Millions)
Preventive Maintenance Projects	\$ 4.6
Trailing "Soft Cost"	1.0
Annual/Recurring Maintenance	3.1
Security/Infrastructure	8.0
Set-aside for Demolition	2.7
FY 2023 PM Budget	\$ 19.5

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 FY23 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). 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

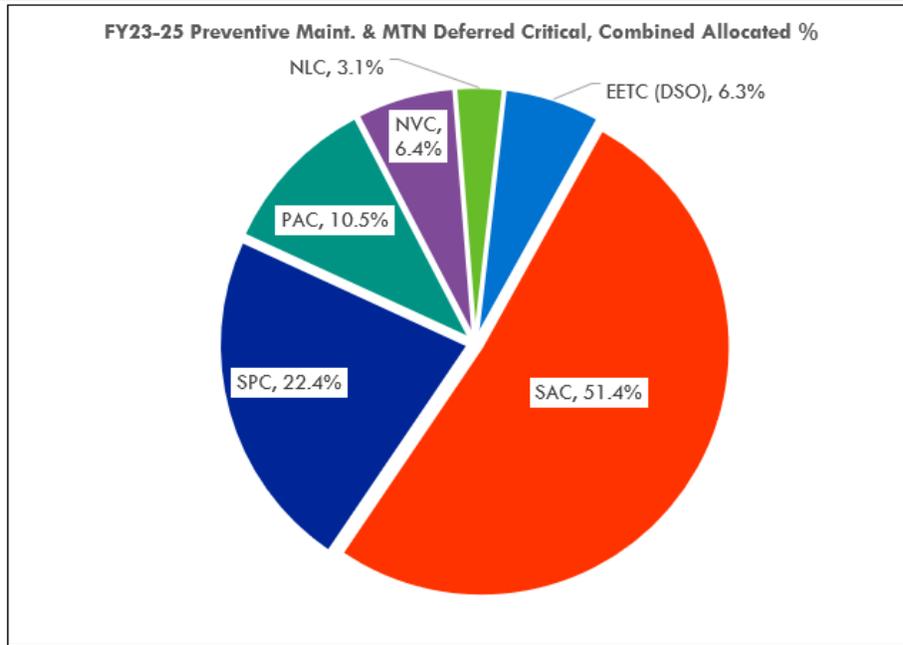
Prioritization Strategy

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 FY23 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. 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 and maintenance tax notes to be allocated annually FY23-25, by location:

Campus	FY2023		FY2024		FY2025		Total (Projected FY23-FY25)	Funding % FY23 - FY25
	PM	MTN	PM	MTN	PM	MTN		
SAC	\$ -	\$ 109.8	\$ -	\$ -	\$ -	\$ -	\$ 109.8	37.5%
Eastside Education & Training Center (DSO)	-	18.3	-	-	-	-	18.3	6.3%
Full Facility Renovations	\$ -	\$ 128.1	\$ -	\$ -	\$ -	\$ -	\$ 128.1	44%
SAC (and FRA)	\$ 0.0	\$ 38.8	\$ 0.2	\$ -	\$ 1.7	\$ -	\$ 40.7	13.9%
SPC (and SWC)	1.1	50.7	8.0	-	5.7	-	65.5	22.4%
PAC	1.6	23.9	0.3	-	4.9	-	30.7	10.5%
NVC	1.3	16.1	0.2	-	1.1	-	18.7	6.4%
NLC	0.6	7.4	0.9	-	0.1	-	8.9	3.1%
DSO	0.0		-	-	0.0	-	0.0	0.0%
Preventive Maintenance & MTN Deferred Critical Subtotal	\$ 4.6	\$ 136.9	\$ 9.5	\$ -	\$ 13.6	\$ -	\$ 164.6	56%
Total Full Facility Renovations + PM & MTN							\$ 292.7	100%
Trailing "Soft Costs"	1.0	-	1.8	-	2.6	-		
Annual/Recurring	3.1	-	3.2	-	3.3	-		
Security/Infrastructure Projects	8.0	-	5.0	-	0.0	-		
Set-aside for demolition	2.7	-	0.0	-	0.0	-		
District-Wide Contingency		5.0						
Grand Total	\$ 19.5	\$ 270.0	\$ 19.5	\$ -	\$ 19.5	\$ -		

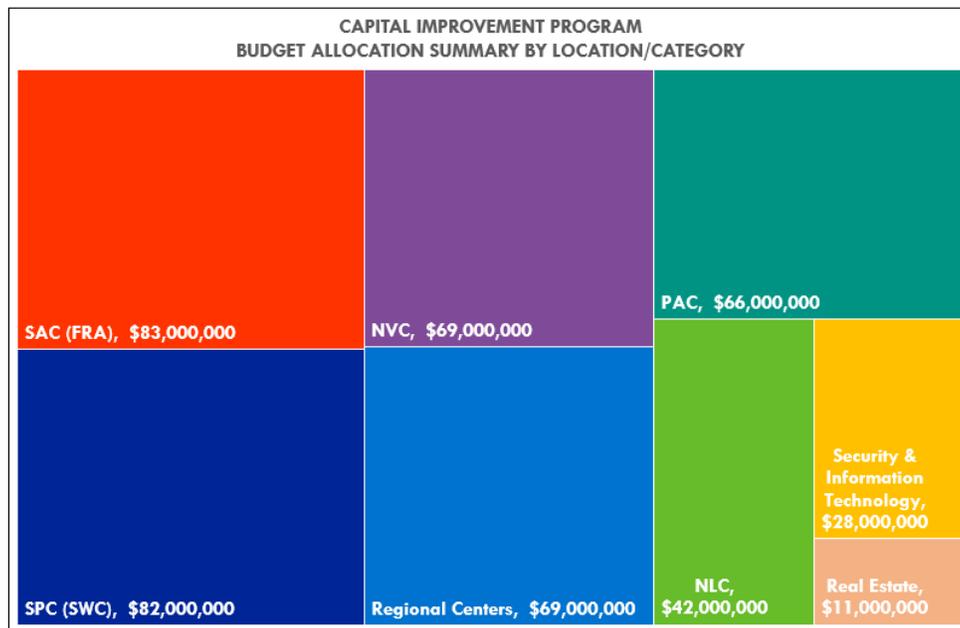
3-Year Preventive Maintenance & MTN Full Facility Renovation & Critical Deferred Maintenance Summary (Shown in Millions)

*Due to the approval/issuance of New MTN Notes in FY22, College locations were assessed and funds allocated based on a total of both funding streams (e.g. SAC, PM Funding for FY23 supplemented by MTN Funds)



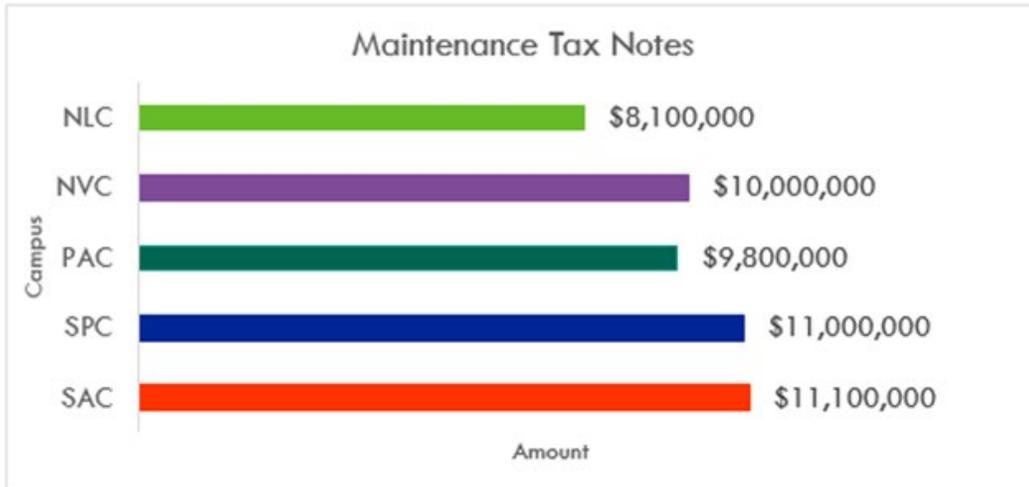
Capital Improvement Program (CIP)

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 FY23, 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.

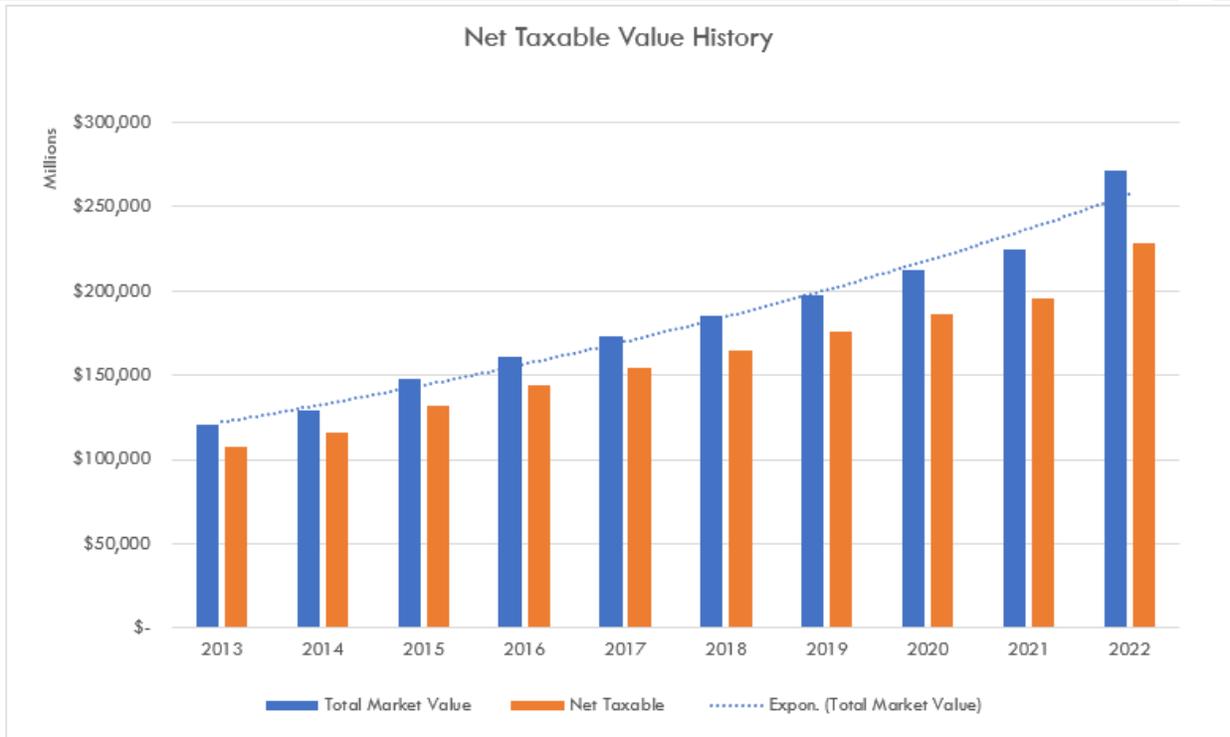
By local referendum held in 1952, the District is limited to a total tax rate not to exceed \$0.25. This is lower than the \$1.00 ad valorem tax rate for community college districts permitted by Section 130.122, as amended, of the Texas Education Code.

The average Bexar County residence homestead imposed on taxpayers in 2021 was approximately \$0.06 of every \$1.00, the breakdown by taxing entity is shown below:

Allocation of \$1 - Average Bexar	
County Homestead	2021
Alamo Colleges District	\$ 0.06
Avg. School District	0.47
Bexar County	0.11
City/San Antonio	0.23
Flood Fund	0.01
Hospital District	0.11
San Antonio River Authority	0.01
	\$ 1.00

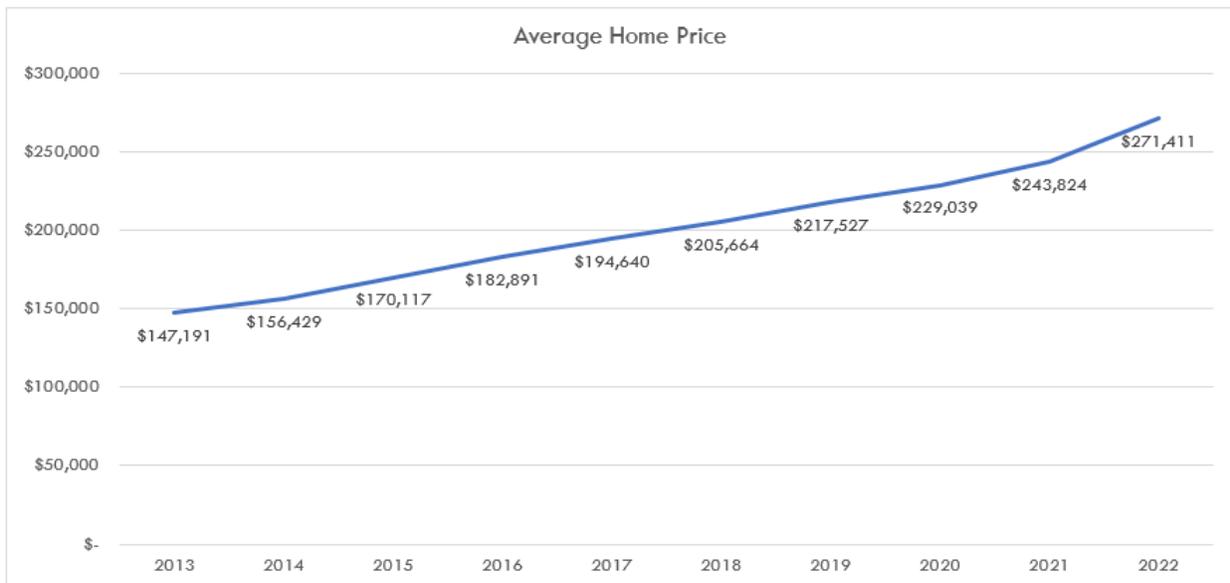
Growth in Taxable Valuation

The District has benefitted from increasing taxable values in Bexar County as shown on the following chart. As of the initial roll certification in July 2012, the net taxable value of the appraisal roll for the District was approximately \$100 billion, and in 2022 that figure has grown to over \$228 billion. The rise in taxable assessed value has resulted in an increasing revenue stream for the Alamo Colleges District, without the need to raise the tax rate since FY2013. It has provided for consistent funding for facilities operations and maintenance on infrastructure. Until last year, the net taxable value had grown approximately 6% at an annualized rate. With this most recent year seeing a substantial year-over-year increase in home values, the annualized rate for the most recent 5 years is higher, at approximately 8%. During the height of the COVID-19 pandemic, mortgage interest rates were historically low and as more buyers turned to purchasing a home, supply began to fall short, forcing home prices and assessed values up. Although this trend continued throughout 2021, the last quarter of 2022 sees home prices falling slightly as buyer's now are challenged with the strains of historically high inflation increases and high mortgage interest rates. Between the months of April and June 2022, other large metropolitan areas in the state have seen home sales decline by 5% or more.



Source: Bexar County Appraisal District Certified Values Grand Totals

The San Antonio housing market continues to be hot, with demand outpacing supply even with home prices steadily increasing. Although the Federal Reserve continues to increase interest rates to encourage a market cool-off, 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 over 6% 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 \$271,411.



Source: Bexar County Appraisal District Certified Values July 2022



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"> - Maintenance and Operations - Covers facilities, salaries, utilities, day-to-day operations - 1/2 of M&O revenues support Student Success Strategies and mitigate for past decade of State Funding cuts - State funding now makes up 22% 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

Results of Managing a Stable Tax Rate

M&O	Debt
<ul style="list-style-type: none"> - Covers the cost to operate new buildings in the CIP - Preventive Maintenance on aging facilities 	<ul style="list-style-type: none"> - Flexibility to pay down debt for interest savings and create additional capacity - Funded \$770M for CIP and maintenance without having to raise the rate (\$450M CIP, \$50M MTN for CIP, and 8/2022 new \$270M MTN)

Strategy of targeting a stable tax rate since 2013 has allowed ACD to maintain 5.5M 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⁾	\$ 28,960,000
2017	Acquire, purchase, construct, equipping of any property or buildings of any nature of the District. Dated January 15, 2017.	34,880,000	2047 ⁽²⁾	32,020,000
2017	(Variable Rate) Acquire, purchase, construct, equipping of any property or buildings 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⁾	1,135,000
Total - Revenue Financing System Bonds				\$ 62,115,000

(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
2023	\$ 6,715	\$ 2,679
2024	7,055	2,356
2025	4,245	2,092
2026	3,395	1,910
2027	2,110	1,784
2028-2032	10,835	7,646
2033-2037	10,210	5,474
2038-2042	7,715	3,396
2043-2047	9,835	1,279
Total	\$ 62,115	\$ 28,616

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 at \$0.04139 has remained relatively stable for 15 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 2022.



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	47,735,000
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	179,735,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 18, 2021.	195,980,000	2046	193,210,000
Subtotal - General Obligation Bonds				\$ 502,070,000
Maintenance Tax Notes				
2014	Refunding of certain maturities of the 2007 Maintenance Tax Notes. Dated January 15, 2014.	\$ 40,665,000	2023	\$ 4,030,000
2020	Renovate and repair existing District facilities. Dated January 28, 2020.	48,475,000	2023	3,770,000
2021	Refund the District's outstanding Maintenance Tax Notes, Series 2021. Dated April 14, 2021.	21,660,000	2031	19,950,000
2022	Renovate and repair existing District facilities. Dated August 1, 2022	270,000,000	2030	247,570,000
Subtotal - Maintenance Tax Notes				\$ 275,320,000
Total Bonds				\$ 777,390,000

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
2023	\$ 19,600	\$ 21,512	\$ 33,920	\$ 11,882	\$ 53,520	\$ 33,393
2024	20,575	20,541	29,210	11,313	49,785	31,854
2025	21,615	19,509	30,705	9,815	52,320	29,324
2026	22,705	18,425	32,280	8,241	54,985	26,665
2027	23,835	17,286	33,935	6,585	57,770	23,871
2028-2032	109,000	69,111	115,270	9,007	224,270	78,118
2033-2037	155,015	42,243	-	-	155,015	42,243
2038-2042	87,035	14,896	-	-	87,035	14,896
2043-2047	42,690	2,564	-	-	42,690	2,564
Total	\$ 502,070	\$ 226,087	\$ 275,320	\$ 56,842	\$ 777,390	\$ 282,930

Does not include future refunding/CIP issuance or defeasance.



STUDENT DATA



Daily Registration Report

FY23 APPROVED BUDGET
Headcount by Tuition Status

COLLEGE	Tuition Status	Historical			FY23 Approved Budget		
		Summer 2021	Spring 2021	Fall 2021	Fall 2022	Spring 2023	Summer 2023
NLC	In District	1,619	3,826	4,130	4,316	3,840	1,692
	Out of District	424	1,053	1,248	1,304	1,139	443
	Non-Resident	21	68	67	70	62	22
	Exempt	58	196	191	200	190	61
	Dual Credit	88	1,015	1,068	1,716	1,689	92
	Total	2,210	6,158	6,704	7,606	6,920	2,310
NVC	In District	5,763	10,913	11,472	11,472	10,281	5,763
	Out of District	615	1,060	1,191	1,191	1,059	615
	Non-Resident	64	126	172	172	168	64
	Exempt	124	386	348	348	308	124
	Dual Credit	-	3,838	3,421	3,421	3,152	-
	Total	6,566	16,323	16,604	16,604	14,968	6,566
PAC	In District	3,131	5,997	6,523	6,569	5,503	3,131
	Out of District	443	867	1,039	1,046	821	443
	Non-Resident	30	43	107	108	90	30
	Exempt	104	277	266	268	209	104
	Dual Credit	197	3,285	2,624	2,643	3,173	197
	Total	3,905	10,469	10,559	10,634	9,796	3,905
SAC	In District	5,914	12,826	13,286	13,552	13,120	6,049
	Out of District	732	1,533	1,648	1,681	1,637	781
	Non-Resident	73	206	261	266	313	111
	Exempt	182	486	405	413	408	151
	Dual Credit	87	2,477	2,077	2,118	2,317	82
	Total	6,988	17,528	17,677	18,030	17,795	7,174
SPC	In District	4,388	7,692	7,916	7,916	7,303	4,616
	Out of District	574	1,028	1,138	1,138	1,070	582
	Non-Resident	39	89	103	103	107	34
	Exempt	136	344	300	300	279	130
	Dual Credit	131	3,859	2,998	2,998	3,882	82
	Total	5,268	13,012	12,455	12,455	12,641	5,444
Alamo	In District	20,815	41,254	43,327	43,825	40,047	21,251
	Out of District	2,788	5,541	6,264	6,360	5,726	2,864
	Non-Resident	227	532	710	719	740	261
	Exempt	604	1,689	1,510	1,529	1,394	570
	Dual Credit	503	14,474	12,188	12,896	14,213	453
	Total	24,937	63,490	63,999	65,329	62,120	25,399



Headcount by All Parts of Term

College	All PRM	Historical			FY23 Approved Budget			College	All PRM	Historical			FY23 Approved Budget		
		Summer 2021	Spring 2021	Fall 2021	Fall 2022	Spring 2023	Summer 2023			Summer 2021	Spring 2021	Fall 2021	Fall 2022	Spring 2023	Summer 2023
NLC	Continuing	1,659	4,350	3,440	3,595	4,346	1,734	SAC	Continuing	5,288	12,390	9,368	9,555	12,162	5,195
	Dual Credit	16	583	672	1,302	1,290	17		Dual Credit	18	1,982	1,632	1,665	1,690	15
	ECHS	72	432	396	414	399	75		ECHS	69	495	445	454	627	88
	Early Admit	-	-	-	-	1	-		Early Admit	-	-	15	15	6	-
	New First Time	101	267	1,335	1,395	266	106		New First Time	260	648	3,212	3,276	909	366
	Returning, Former	79	224	382	399	257	83		Returning, Former	367	845	1,436	1,465	1,105	481
	Transfer	118	248	397	415	281	123		Transfer	490	921	1,288	1,314	961	514
	Transfer Military	1	-	-	-	1	1		Transfer Military	-	5	2	2	4	-
	Transfer, Former	10	20	42	44	49	10		Transfer, Former	46	112	168	171	208	86
	Transient	154	34	40	42	30	161		Transient	450	130	111	113	123	429
	Total	2,210	6,158	6,704	7,606	6,920	2,310		Total	6,988	17,528	17,677	18,030	17,795	7,174
NVC	Continuing	5,290	10,664	8,390	8,390	9,767	5,290	SPC	Continuing	4,110	7,703	6,153	6,153	7,187	4,264
	Dual Credit	-	3,838	3,421	3,421	3,152	-		Dual Credit	43	2,621	2,016	2,016	2,679	82
	ECHS	-	-	-	-	-	-		ECHS	88	1,238	982	982	1,203	20
	Early Admit	-	-	-	-	4	-		Early Admit	-	-	-	-	4	-
	New First Time	208	532	2,784	2,784	565	208		New First Time	143	319	1,508	1,508	411	101
	Returning, Former	246	528	998	998	653	246		Returning, Former	238	435	853	853	554	210
	Transfer	316	602	801	801	583	316		Transfer	287	541	727	727	429	295
	Transfer Military	1	5	5	5	2	1		Transfer Military	10	17	10	10	11	12
	Transfer, Former	33	43	96	96	120	33		Transfer, Former	27	60	119	119	114	63
	Transient	472	111	109	109	122	472		Transient	322	78	87	87	49	397
	Total	6,566	16,323	16,604	16,604	14,968	6,566		Total	5,268	13,012	12,455	12,455	12,641	5,444
PAC	Continuing	2,993	6,270	4,808	4,842	5,596	2,993	Alamo	Continuing	19,340	41,377	32,159	32,535	39,058	19,476
	Dual Credit	48	1,707	1,432	1,442	1,553	48		Dual Credit	125	10,731	9,173	9,846	10,364	162
	ECHS	149	1,578	1,192	1,200	1,620	149		ECHS	378	3,743	3,015	3,050	3,849	332
	Early Admit	-	-	-	-	2	-		Early Admit	-	-	15	15	17	-
	New First Time	134	212	1,836	1,849	293	134		New First Time	846	1,978	10,675	10,812	2,444	915
	Returning, Former	143	328	673	678	350	143		Returning, Former	1,073	2,360	4,342	4,393	2,919	1,163
	Transfer	179	299	504	508	266	179		Transfer	1,390	2,611	3,717	3,765	2,520	1,427
	Transfer Military	1	7	2	2	3	1		Transfer Military	13	34	19	19	21	15
	Transfer, Former	20	24	72	73	67	20		Transfer, Former	136	259	497	503	558	212
	Transient	238	44	40	40	46	238		Transient	1,636	397	387	391	370	1,697
	Total	3,905	10,469	10,559	10,634	9,796	3,905		Total	24,937	63,490	63,999	65,329	62,120	25,399



FY23 BUDGET PROJECTIONS
Total Semester Credit Hours by Tuition Status

COLLEGE	Tuition Status	Historical			Projections for FY23 Budget		
		Summer 2021	Spring 2021	Fall 2021	Fall 2022	Spring 2023	Summer 2023
NLC	In District	6,674	23,013	25,700	26,985	23,910	7,008
	Out of District	1,936	7,499	9,576	10,055	8,794	2,033
	Non-Resident	84	505	469	492	369	88
	Exempt	291	1,368	1,420	1,491	1,352	306
	Dual Credit	346	6,620	6,660	6,993	6,841	363
	Total	9,331	39,005	43,825	46,016	41,266	9,798
NVC	In District	27,440	78,683	83,321	85,821	75,930	28,263
	Out of District	2,704	6,662	7,509	7,734	6,742	2,785
	Non-Resident	299	1,021	1,314	1,353	1,233	308
	Exempt	622	2,781	2,543	2,619	2,291	641
	Dual Credit	-	19,580	20,973	21,602	16,481	-
	Total	31,065	108,727	115,660	119,129	102,677	31,997
PAC	In District	13,905	36,550	40,866	41,156	33,284	13,905
	Out of District	1,929	5,182	6,481	6,527	4,951	1,929
	Non-Resident	138	246	796	802	546	138
	Exempt	508	1,560	1,598	1,609	1,231	508
	Dual Credit	707	19,029	17,520	17,644	18,288	707
	Total	17,187	62,567	67,261	67,738	58,300	17,187
SAC	In District	27,947	89,438	95,406	97,314	93,704	29,280
	Out of District	3,470	10,130	11,453	11,682	10,946	3,749
	Non-Resident	363	1,802	2,093	2,135	2,422	487
	Exempt	962	3,392	3,011	3,071	2,762	783
	Dual Credit	292	12,265	10,710	10,924	11,254	267
	Total	33,034	117,027	122,673	125,126	121,088	34,566
SPC	In District	20,057	47,598	49,407	49,407	45,081	20,036
	Out of District	2,691	6,252	7,079	7,079	6,412	2,597
	Non-Resident	176	516	618	618	627	144
	Exempt	659	2,205	1,937	1,937	1,857	725
	Dual Credit	481	20,329	17,843	17,843	21,206	305
	Total	24,064	76,900	76,884	76,884	75,183	23,807
Alamo	In District	96,023	275,282	294,700	300,683	271,909	98,492
	Out of District	12,730	35,725	42,098	43,077	37,845	13,093
	Non-Resident	1,060	4,090	5,290	5,400	5,197	1,165
	Exempt	3,042	11,306	10,509	10,727	9,493	2,963
	Dual Credit	1,826	77,823	73,706	75,006	74,070	1,642
	Total	114,681	404,226	426,303	434,893	398,514	117,355



**FY23 APPROVED BUDGET
Fund Code and Discipline Contact Hours**

Fund Code and Discipline	Funded Contact Hours					
	Total FY23 Approved Budget CH					
	NLC	NVC	PAC	SAC	SPC	ACD
00 - Cross-Listed Courses With Different Fund Codes	-	-	18,428	-	816	19,244
01 - Agriculture	-	9,600	57,309	2,840	-	69,749
02 - Architecture and Precision Production Trades	-	-	677	57,047	85,924	143,648
03 - Biology, Physical Sciences, and Science Technology	244,323	702,272	327,442	546,741	706,614	2,527,392
04 - Business Management, Marketing, and Administrative Services	62,513	165,232	218,678	325,017	181,652	953,092
05 - Career Pilot	-	-	19,872	-	-	19,872
06 - Communications	71,165	241,936	92,203	207,528	54,768	667,600
07 - Computer and Information Sciences	34,743	127,776	101,789	226,260	109,837	600,405
08 - Construction Trades	-	-	12,992	-	80,156	93,148
09 - Consumer and Homemaking Education	41,177	61,504	71,690	111,456	153,906	439,733
10 - Engineering	-	13,344	2,524	3,346	4,684	23,898
11 - Engineering Related	-	11,072	37,922	45,870	196,170	291,034
12 - Eng Language, Literature, Philosophy, Humanities, and Interdisciplinary	278,225	750,184	341,993	741,036	337,603	2,449,041
13 - Foreign Languages	29,702	142,090	27,989	191,837	66,047	457,665
14 - Health Occupations - Dental Asst., Medical Lab, and Assoc. Degree Nursing	-	-	-	260,834	42,628	303,462
16 - Health Occupations-Other (Excludes Dental Hygiene, Dental Assisting, Medical Lab, Associate Degree Nursing, Vocational Nursing, and Respiratory Therapy)	2,167	31,536	21,868	121,150	274,451	451,172
17 - Health Occupations-Respiratory Therapy	-	-	-	-	64,554	64,554
18 - Health Occupations-Vocational Nursing	-	-	-	-	55,936	55,936
19 - Mathematics	176,081	504,797	228,187	333,202	218,328	1,460,595
20 - Mechanics and Repairers-Automotive	-	-	-	-	171,228	171,228
21 - Mechanics and Repairers-Diesel, Aviation Mechanics, and Transportation Workers	-	-	-	-	117,431	117,431
22 - Mechanics and Repairers-Electronics	-	-	1,853	5,793	5,456	13,102
23 - Physical Education and Fitness	6,653	39,360	16,944	27,237	15,437	105,631
24 - Protective Services and Public Administration	6,602	43,200	33,581	227,515	22,760	333,658
25 - Psychology, Social Services, and History	530,006	1,172,150	620,117	1,124,038	524,831	3,971,142
26 - Visual and Performing Arts	75,919	267,590	135,701	253,910	128,207	861,327
28 - Developmental Math	60,144	85,872	89,530	200,253	95,860	531,659
29 - Developmental English and Reading	15,641	45,216	30,639	79,761	17,129	188,386
Total	1,635,061	4,414,731	2,509,928	5,092,671	3,732,413	17,384,804



Contact Hours

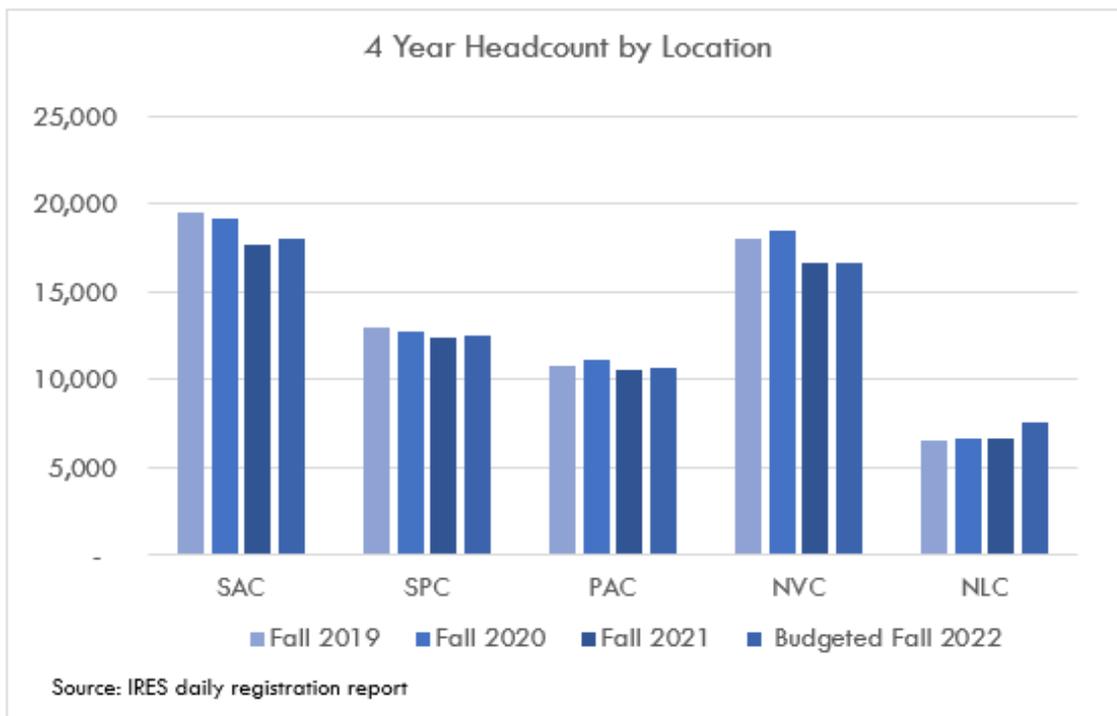
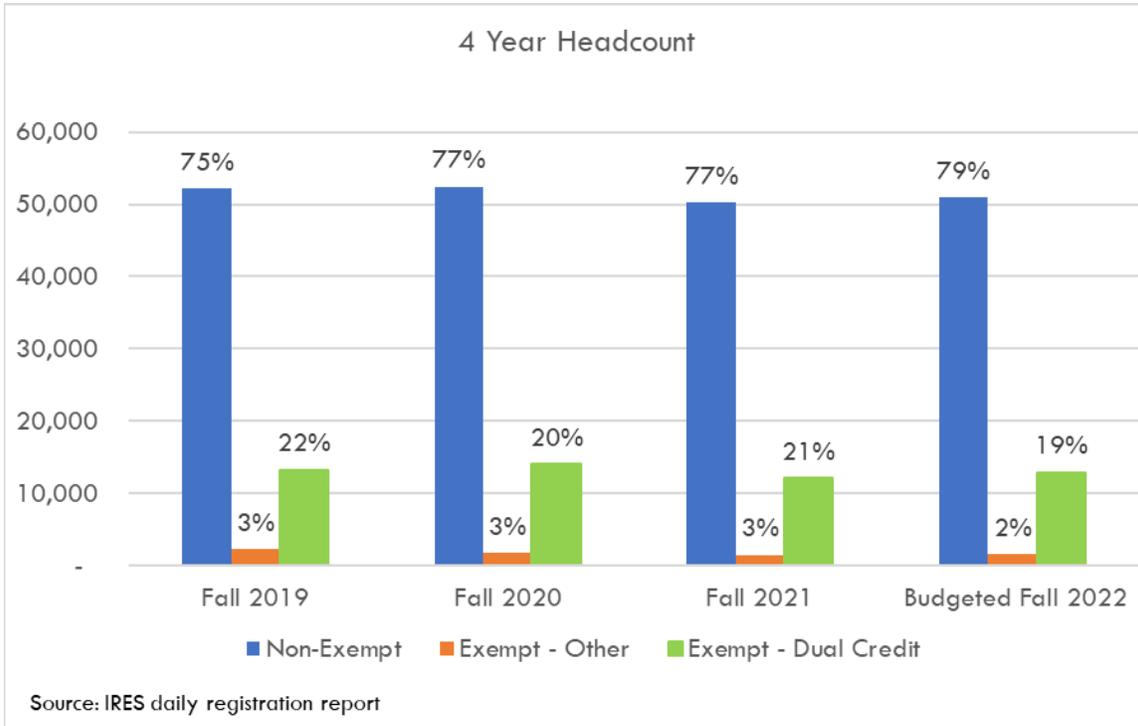
Contact hours and student enrollment are significant drivers of both revenues and expenses. Contact hours represent the number of scheduled instruction hours given to students and are the foundation for both appropriations from the State of Texas and instructional dollars allocated to the Colleges through the funding model. The FY23 budget includes a 1.6% Smart Growth increase compared to the projected prior fiscal year.





Headcount – All Parts of Term

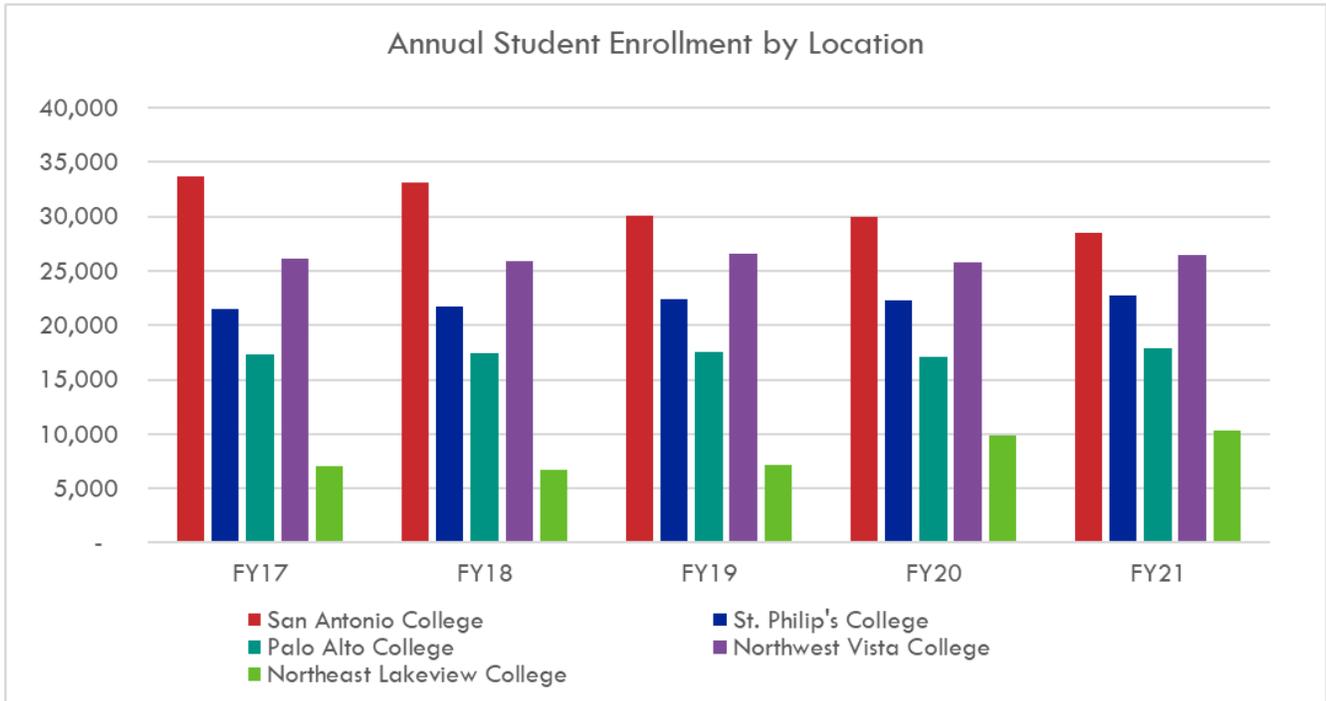
Student headcount for all parts of term is the number of students enrolled in a course(s) at one of the five Colleges, and are categorized as Non-Exempt (students paying full tuition), Exempt-Dual Credit (waived tuition for high school students, Academies, and Early College High School) enrolled in college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



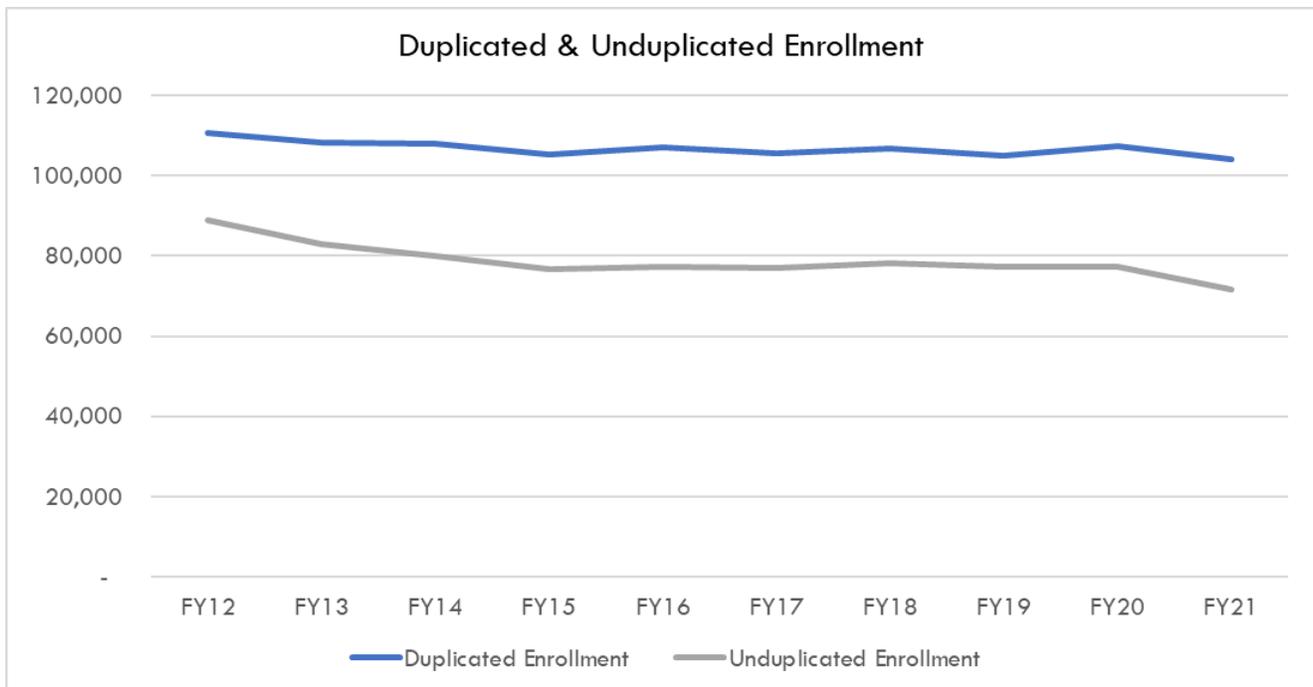


Annual Enrollment

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)



Source: THECB Accountability System - Enrollment (Annual Unduplicated)



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	256,146	197,758		500	454,404
SAC Biological Sciences	111001	811121	1030	13.00	828,000	590,708		21,500	1,440,208
SAC Astronomy	111001	811131	1030	3.00	229,275	45,730		250	275,255
SAC Chemistry	111001	811132	1030	5.00	264,475	202,771		10,000	477,246
SAC Earth Sciences	111001	811133	1030	2.00	138,892	97,945		500	237,337
SAC Anthropology	111001	811134	1030	1.00	55,000	71,955			126,955
SAC Physics	111001	811243	1030	2.00	143,535	75,706		500	219,741
SAC Mortuary Science	111001	812081	1030	5.00	321,923	51,076		90,000	462,999
SAC Mortuary Science	111005	812081	1030					28,000	28,000
SAC Business Occupations	111001	812011	1040	4.00	233,611	107,764		250	341,625
SAC Conf and Court Reporting	111001	812013	1040	2.00	109,535	37,860		250	147,645
SAC Legal Assistant	111001	812014	1040	1.00	72,345	40,936		250	113,531
SAC Banking Technology	111001	812041	1040			10,984			10,984
SAC Business Administration	111001	812042	1040	3.00	248,942	107,300			356,242
SAC Management	111001	812043	1040	5.00	431,339	170,295		1,500	603,134
SAC Real Estate Program	111001	812045	1040	1.00	64,145	66,336			130,481
SAC Journalism	111001	811182	1060	1.00	47,711	46,283		7,000	100,994
SAC KSYM	111001	811186	1060			65,011		1,000	66,011
SAC Radio and Television and Film	111001	811187	1060	4.00	247,537	124,645		10,000	382,182
SAC Computer Information Systems	111001	812061	1070	12.00	832,046	713,449		8,000	1,553,495
SAC Child Development Operations	111001	812053	1090	3.00	207,706	70,961		2,000	280,667
SAC Engineering	111001	811244	1100	1.00	63,539	27,164		500	91,203
SAC English	111001	811152	1120	23.07	1,618,253	657,339		500	2,276,092
SAC Multicultural Conference	111001	811153	1120					2,000	2,000
SAC Humanities	111001	811155	1120	2.00	119,702	96,818			216,520
SAC English As A Second Language	111001	811161	1120	5.00	240,427	247,917		500	488,844
SAC Philosophy	111001	811221	1120	8.00	534,854	271,444		250	806,548
SAC Auditorium	111001	811271	1120			156,925			156,925
SAC Speech Communication	111001	811275	1120	7.00	408,131	141,083		1,000	550,214
SAC Theater	111001	811276	1120	2.00	55,000	81,812		7,000	143,812
SAC Dance	111001	811277	1120			6,000		1,000	7,000
SAC Education	111001	811291	1120			8,305			8,305
SAC English As A Second Language	111001	811161	1130			2,070			2,070



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 World Languages	111001	811162	1130	6.00	437,235	365,865		2,500	805,600
SAC Interpreter Training	111001	812031	1130	10.00	623,843	317,809		500	942,152
SAC Dental Assistants	111001	812021	1140	3.00	167,084	98,455		22,000	287,539
SAC Medical Assisting	111001	812022	1140			2,000			2,000
SAC Credit EMS	111001	812024	1140			7,500			7,500
SAC Nursing Ed Associate Degree	111001	812091	1140	23.59	1,306,679	1,619,904		512,000	3,438,583
SAC Nursing Ed Associate Degree	111005	812091	1140					1,382,400	1,382,400
SAC Bachelor of Science-Nursing BSN	111001	812094	1140	2.41	138,709	320,258		50,000	508,967
SAC Bachelor of Science-Nursing BSN	111005	812094	1140					72,000	72,000
SAC Mental Health/Human Services	111001	812202	1140			23,500			23,500
SAC Library	111001	815301	1140					55,221	55,221
SAC Medical Assisting	111001	812022	1160	4.00	266,812	94,570		8,000	369,382
SAC Credit EMS	111001	812024	1160	2.00	101,255	44,104		8,500	153,859
SAC Mental Health/Human Services	111001	812202	1160	3.00	184,798	177,728		500	363,026
SAC Mathematics	111001	811203	1190	10.00	776,624	664,891		500	1,442,015
SAC Physical Education	111001	811192	1230	4.00	265,155	169,175		10,000	444,330
SAC Gym Rental	111001	811193	1230					8,000	8,000
SAC Budget Office	111001	810021	1240					60,000	60,000
SAC Fire Technology	111001	812104	1240	5.00	192,159	517,512		103,000	812,671
SAC Fire Technology	111005	812104	1240					110,000	110,000
SAC Emergency Mgt and HL Security	111001	812106	1240					500	500
SAC Law Enforcement	111001	812107	1240	1.00	54,481	305,679		97,000	457,160
SAC Law Enforcement	111005	812107	1240					35,000	35,000
SAC Public Administration	111001	812204	1240			25,077			25,077
SAC Criminal Justice	111001	812205	1240	3.00	237,657	78,535		500	316,692
SAC History	111001	811171	1250	12.60	747,766	497,733		500	1,245,999
SAC Mexican American Studies	111001	811172	1250					500	500
SAC Political Science	111001	811231	1250	9.00	589,196	384,664		500	974,360
SAC Economics	111001	811232	1250	3.00	137,357	58,359			195,716
SAC Psychology	111001	811251	1250	9.00	768,736	326,930		500	1,096,166
SAC Sociology	111001	811261	1250	5.00	171,934	135,882		500	308,316
SAC Social Work	111001	811262	1250	1.00	66,215	39,436		500	106,151
SAC Student Development	111001	816409	1250	11.00	790,887	20,909			811,796
SAC Photography	111001	811183	1260			48,086		250	48,336
SAC Communication Design	111001	811185	1260	3.00	246,796	43,857			290,653
SAC Communication Design	111005	811185	1260					5,500	5,500



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 Music Business Program	111001	811188	1260			52,811		2,500	55,311
SAC Music	111001	811211	1260	6.00	333,331	226,445			559,776
SAC Music	111005	811211	1260					25,000	25,000
SAC Art	111001	811281	1260	5.00	328,865	395,188		5,000	729,053
SAC General Institutional Costs	111001	810002	1270			693,336	8,364,614		9,057,950
SAC VP Academic Success	111001	811001	1270			290,000			290,000
SAC Dual Credit Admin and Operation	111001	811703	1270			73,790		110,000	183,790
SAC Professional CE	111001	812003	1270					250	250
SAC Academic Success Tutoring Centr	111001	815008	1270			40,389		25,000	65,389
SAC Mathematics	111001	811203	1280	10.00	776,624	72,318			848,942
SAC Developmental English	111001	811151	1290	2.93	241,540	8,861			250,401
SAC CE Vocational ESL	111001	813005	1999			12,500			12,500
PUBLIC SERVICE									
SAC General Institutional Costs	111001	810002	2010				255,867		255,867
SAC General Institutional Costs	171007	810002	2010				4,979		4,979
SAC General Institutional Costs	171009	810002	2010					90,000	90,000
SAC General Institutional Costs	171011	810002	2010				10,496		10,496
SAC General Institutional Costs	171012	810002	2010				25,005		25,005
SAC Office of the President	171012	810003	2010			76,326			76,326
SAC Budget Office	111001	810021	2010					66,600	66,600
SAC Fredstock	111001	811103	2010					14,500	14,500
SAC AUX Student Publications	171003	811181	2010					500	500
SAC Funeral Home	171012	812082	2010					44,175	44,175
SAC CE Vocational ESL	111001	813005	2010					8,500	8,500
SAC Eco Centro	111001	813011	2010			319,209		2,500	321,709
SAC Eco Centro	171011	813011	2010			51,487		28,676	80,163
SAC CLCSA	171007	813017	2010					97,610	97,610
SAC Tech Store	111001	817007	2010			151,721			151,721
SAC Scobee Education Center	111001	817401	2010			375,007			375,007
SAC Scobee Education Center	171007	817401	2010			57,948			57,948
ACADEMIC SUPPORT									
SAC General Institutional Costs	111001	810002	3010				897,237		897,237
SAC Budget Office	111001	810021	3010			712,787		14,500	727,287
SAC VP Academic Success	111001	811001	3010			267,819		50,000	317,819
SAC Honors Academy	111001	811003	3010					500	500
SAC Special Projects	111001	811005	3010					7,000	7,000



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 Quality Enhancement Plan	111001	811007	3010			1,434			1,434
SAC Dean Academic Success CCAST	111001	811101	3010			143,221		72,020	215,241
SAC Forensic Account	111001	811272	3010					11,000	11,000
SAC Writing Center	111001	811301	3010			12,540			12,540
SAC Dual Credit Admin and Operation	111001	811703	3010			355,516			355,516
SAC Dean Academic Success HBBEPS	111001	812001	3010			278,786		76,601	355,387
SAC Dean Academic Success:Acad Svcs	111001	815001	3010			161,987		41,083	203,070
SAC Teaching and Learning Center	111001	815002	3010			142,360		5,000	147,360
SAC Academic Success Tutoring Centr	111001	815008	3010			852,836			852,836
SAC Library	111001	815301	3010			547,764		270,000	817,764
SAC Creative Multimedia	111001	815333	3010			396,942		25,900	422,842
SAC VP Student Success Office	111001	816001	3010			40,000			40,000
STUDENT SERVICES									
SAC General Institutional Costs	111001	810002	4010				2,682,191	14,000	2,696,191
SAC General Institutional Costs	111003	810002	4010				79,877		79,877
SAC Student Advocacy Center	111001	811006	4010			263,841		18,000	281,841
SAC Child Development Center	111001	812051	4010			519,745			519,745
SAC Child Development Center	131001	812051	4010					23,943	23,943
SAC VP Student Success Office	111001	816001	4010			181,817		81,052	262,869
SAC Student Conduct	111001	816105	4010			244,446		2,500	246,946
SAC Student Activities	111001	816106	4010			293,625		12,000	305,625
SAC Student Activity Fee-Designated	111003	816110	4010			298,367		399,375	697,742
SAC Student Enrichment Center	111001	816111	4010			124,918		1,500	126,418
SAC Outreach & Recruitment	111001	816201	4010			1,243,257		30,000	1,273,257
SAC Admissions and Records	111001	816202	4010			546,400		2,500	548,900
SAC Commencement	111001	816204	4010					170,000	170,000
SAC Advising Services	111001	816401	4010			3,011,033		15,000	3,026,033
SAC Intl Student Services	111001	816403	4010			85,168		2,500	87,668
SAC Student Development	111001	816409	4010			293,406		500	293,906
SAC Counseling Services	111001	816410	4010			224,206		250	224,456
SAC Veterans Affairs	111001	816411	4010			873,357		30,000	903,357
SAC New Student Orientation	111001	816413	4010					6,000	6,000
SAC Disability Support Services	111001	816507	4010			357,345		5,000	362,345
SAC Womens Center	111001	816612	4010			27,169			27,169
SAC Empowerment Center	111001	816616	4010			653,682		10,000	663,682
SAC Assessment and Testing	111001	816701	4010			222,268		17,500	239,768



San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Dean of Student Succss-Inst Sup	111001	816801	4010			99,690		25,000	124,690
SAC Dean of Student Succss-Holistic	111001	816802	4010			110,370		25,000	135,370
INSTITUTIONAL SUPPORT									
SAC General Institutional Costs	111001	810002	5010			(1,872,945)	697,655	500,000	(675,290)
SAC Office of the President	111001	810003	5010			490,345		200,000	690,345
SAC Institutional Memberships	111001	810004	5010					82,250	82,250
SAC Hospitality Account	111001	810005	5010					125,000	125,000
SAC Special Initiatives	111001	810009	5010					3,000	3,000
SAC Staff Council Fund Raising	111001	810012	5010					9,000	9,000
SAC Paper Recycling	111001	810013	5010					41,000	41,000
SAC Budget Office	111001	810021	5010			164,679		105,315	269,994
SAC Faculty Senate	111001	810101	5010					5,000	5,000
SAC Resource College Development	111001	810103	5010			139,018		8,000	147,018
SAC Equity & Inclusion Excellence	111001	810105	5010			96,896			96,896
SAC Marketing & Strategic Communica	111001	810501	5010			452,297		110,000	562,297
SAC Child Development Center	131001	812051	5010					276,621	276,621
SAC Campus Logistics	111001	814007	5010			73,920			73,920
SAC Software	111001	815103	5010					420,000	420,000
SAC IT Asset Management	111001	815332	5010					171,158	171,158
SAC Intg Plan&PerformanceExcellence	111001	816002	5010			524,847		8,500	533,347
SAC VP College Services Office	111001	817001	5010			249,865		100,000	349,865
SAC Consolidated Printers	111001	817003	5010					250,000	250,000
SAC SACSCOC Reaccreditation	111001	817006	5010			5,393		13,000	18,393
SAC-FACES Fine Arts&Cultural Events	111001	817009	5010					20,000	20,000
SAC Risk Management	111001	817010	5010			720			720
SAC Campus Operations Management	111001	817013	5010			110,102		40,000	150,102
SAC Technology Center	111001	817201	5010			1,961,162		2,500	1,963,662
SAC Go-Print	111001	817202	5010					25,000	25,000
OPERATIONS AND MAINTENANCE OF PLANT									
SAC General Institutional Costs	111001	810002	6010				3,655		3,655
SAC General Institutional Costs	171005	810002	6010				2,526		2,526
SAC Gym Rental	111001	811193	6010			12,841			12,841
SAC Auditorium	111001	811271	6010			35,687			35,687
SAC Auditorium	171005	811271	6010			33,958		3,042	37,000
INSTITUTIONAL SCHOLARSHIPS									
SAC General Institutional Costs	111001	810002	7010					5,000	5,000



San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
AUXILIARY ENTERPRISES									
SAC Dean Academic Success:Acad Svcs	131001	815001	8010					12,031	12,031
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				274.60	\$ 17,723,807	\$ 29,944,991	\$ 13,024,102	\$ 9,036,349	\$ 69,729,249

* 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	105,060	159,813			264,873
SPC SWC AMT Program	112005	828013	1020					28,000	28,000
SWC Machine Technology	112001	828562	1020	5.00	250,108	177,120		30,665	457,893
SWC Machine Technology	112005	828562	1020					4,500	4,500
SWC Welding	112001	828563	1020	4.00	211,900	65,264		35,357	312,521
SWC Welding	112005	828563	1020					40,000	40,000
SPC Physics	112001	821151	1030	1.00	63,539	48,048		4,079	115,666
SPC Biological Sciences	112001	821152	1030	11.00	715,106	566,368		35,765	1,317,239
SPC Chemistry	112001	821153	1030	6.00	394,677	386,144		37,396	818,217
SPC Counseling and Student Develop	112001	826031	1030	1.00	65,061	2,544			67,605
SPC Business Administration	112001	821133	1040			13,520			13,520
SPC Administrative Computer Tech	112001	822041	1040			82,241		7,275	89,516
SPC Accounting Informatn Sys Tech	112001	822042	1040	1.00	91,270	15,330		203	106,803
SPC Business Management	112001	822043	1040	3.00	191,597	80,988		84	272,669
SPC VP Academic Affairs Office	112001	821001	1070			137,000			137,000
SPC Computer Science	112001	821134	1070	3.00	174,402	31,896			206,298
SPC Computer Maintenance	112001	822032	1070	1.00	65,256	47,493			112,749
SPC Computer Maintenance	112005	822032	1070					1,000	1,000
SPC Information Technology	112001	822044	1070	4.00	255,092	263,822		6,459	525,373
SWC Electrician	112001	828502	1080	2.00	120,254	105,994		13,598	239,846
SWC Electrician	112005	828502	1080					12,000	12,000
SWC Plumbing	112001	828505	1080	1.00	49,324	29,518		679	79,521
SWC Plumbing	112005	828505	1080					4,000	4,000
SPC Early Childhood Studies	112001	822004	1090	2.00	136,061	43,553		1,019	180,633
SPC Tourism Hospitality Culinary	112001	822061	1090	9.00	569,716	325,501		5,249	900,466
SPC Tourism Hospitality Culinary	112005	822061	1090					60,000	60,000
SPC Child Development Operations	112001	826021	1090			405,604			405,604
SPC Engineering	112001	821135	1100	1.00	71,721	64,973		33,997	170,691
SPC Electronic Systems Technology	112001	822031	1110	3.00	177,772	61,493		11,117	250,382
SPC Power Generation & Altrn Energy	112001	822034	1110			30,000			30,000
SWC Allied Construction	112001	828011	1110	1.00	88,067	41,414			129,481
SWC HVAC	112001	828501	1110	2.00	127,514	164,062		26,857	318,433
SWC HVAC	112005	828501	1110					12,000	12,000
SWC Home Building	112001	828503	1110	1.00	64,814	61,013		8,839	134,666
SWC Home Building	112005	828503	1110					8,000	8,000



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 English	112001	821112	1120	9.80	643,057	324,046		7,547	974,650
SPC Writing Center	112001	821113	1120					2,379	2,379
SPC Reading and Education	112001	821171	1120	1.00	78,432	196,622			275,054
SPC Foreign Languages	112001	821172	1130	2.00	143,636	9,119			152,755
SPC Nursing Associate Degree	112001	822052	1140	3.00	175,903	80,061		3,399	259,363
SPC Nursing Associate Degree	112005	822052	1140					40,000	40,000
SPC Nursing Special Program Tuition	112001	822055	1140			310,000			310,000
SPC Nurse Aide	112001	822056	1140	2.00	114,754	22,000		3,841	140,595
SPC Simulation Center	112001	822057	1140					30,937	30,937
SPC VP Academic Affairs Office	112001	821001	1160			705,000			705,000
SPC Dean of Health Science Office	112001	821801	1160			92,030			92,030
SPC Bio-Med Technology	112001	822005	1160	2.00	95,433	17,528		3,501	116,462
SPC Bio-Med Technology	112005	822005	1160					7,000	7,000
SPC Echocardiography	112001	822006	1160	1.00	54,481	17,103			71,584
SPC Echocardiography	112005	822006	1160					14,000	14,000
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	184,542	34,640		1,733	220,915
SPC Occupational Therapy Assistant	112005	822012	1160			44,054		2,289	46,343
SPC Radiography	112001	822013	1160	6.00	363,863	265,100		2,685	631,648
SPC Radiography	112005	822013	1160			34,321		95,039	129,360
SPC Sonography	112001	822014	1160	2.00	112,485	68,538		1,223	182,246
SPC Sonography	112005	822014	1160					50,000	50,000
SPC Respiratory Care	112001	822015	1160	5.00	275,578	187,888		747	464,213
SPC Respiratory Care	112005	822015	1160			16,208		61,036	77,244
SPC Surgical Tech	112001	822016	1160	2.00	125,264	80,930		713	206,907
SPC Surgical Tech	112005	822016	1160			16,208		1,036	17,244
SPC Cardiovascular	112001	822017	1160	2.00	108,173	35,898		1,835	145,906
SPC Cardiovascular	112005	822017	1160					35,000	35,000
SPC Medical Laboratory	112001	822018	1160	2.00	103,572	68,474		22,132	194,178
SPC Medical Laboratory	112005	822018	1160					45,000	45,000
SPC Physical Therapy Assistant	112001	822019	1160	3.00	191,917	81,396		1,733	275,046
SPC Physical Therapy Assistant	112005	822019	1160			44,054		12,289	56,343
SPC Health Information Systems	112001	822020	1160	2.00	106,081	172,227		696	279,004
SPC Health Information Systems	112005	822020	1160					35,000	35,000
SPC Vision Care Technology	112001	822063	1160	2.00	118,402	9,024		407	127,833
SPC Vision Care Technology	112005	822063	1160					15,000	15,000
SPC Histologic Technician	112001	822064	1160	2.00	97,735	23,743		2,039	123,517



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 Histologic Technician	112005	822064	1160					35,000	35,000
SPC Nursing Vocational	112001	822051	1180	15.00	914,182	277,916		8,601	1,200,699
SPC Nursing Vocational	112005	822051	1180					275,000	275,000
SPC Nursing New Braunfels Prog	112001	822053	1180	2.00	133,534	61,558		2,056	197,148
SPC Mathematics	112001	821131	1190	8.35	515,995	276,947		35,697	828,639
SPC Automotive Technology	112001	822021	1200	11.00	646,936	198,221		27,010	872,167
SPC Automotive Technology	112005	822021	1200					60,150	60,150
SPC General Motors	112001	822022	1200					103,800	103,800
SPC Ford Motors	112001	822023	1200			74,756		39,386	114,142
SWC Auto Body	112001	828561	1200	2.00	100,087	69,251		37,736	207,074
SWC Auto Body	112005	828561	1200					6,500	6,500
SWC Aviation	112001	828541	1210	9.00	576,966	182,606		34,949	794,521
SWC Aviation	112005	828541	1210					41,000	41,000
SWC Diesel Technology	112001	828543	1210	4.00	223,615	179,340		31,209	434,164
SWC Diesel Technology	112005	828543	1210					30,000	30,000
SWC Auto Body	112001	828561	1210	1.00	50,234	2,070			52,304
SPC Kinesiology	112001	821141	1230	2.00	120,651	80,954		5,269	206,874
SPC Music	112001	821122	1250			2,071			2,071
SPC Psychology	112001	821161	1250	4.00	258,649	272,773		1,257	532,679
SPC Social Sciences	112001	821162	1250	18.00	1,104,618	447,608		1,053	1,553,279
SPC Theater and Fine Arts	112001	821121	1260	2.00	166,511	252,783		23,288	442,582
SPC Music	112001	821122	1260	3.00	177,426	103,323		8,703	289,452
SPC Music	112005	821122	1260					13,500	13,500
SPC General Institutional Costs	112001	820002	1270			717,624	6,349,587		7,067,211
SPC General Institutional Costs	112005	820002	1270				42,894		42,894
SPC VP Academic Affairs Office	112001	821001	1270			523,000			523,000
SPC Community Svc and Training	112001	823008	1270			30,800		8,703	39,503
SPC Distance Learning	112001	823053	1270					9,000	9,000
SPC School To Work Program	112001	828004	1270			44,039		69,929	113,968
SPC Mathematics	112001	821131	1280	1.00	49,374	2,069			51,443
SPC Developmental Math	112001	821132	1280	6.65	469,602	472,756		4,249	946,607
SPC Developmental English	112001	821111	1290	3.20	224,749	28,713			253,462
SPC Writing Center	112001	821113	1290			62,534			62,534
SPC General Institutional Costs	112005	820002	1999					80,000	80,000
PUBLIC SERVICE									
SPC General Institutional Costs	112001	820002	2010				7,840		7,840



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 OE - Fine Arts	112001	821123	2010			21,645		19,500	41,145
SPC CETC-BIS Contract Training	112001	822045	2010					3,000	3,000
SPC Community Svc and Training	112001	823008	2010			69,347			69,347
SPC GED Testing	112001	826065	2010					1,500	1,500
ACADEMIC SUPPORT									
SPC General Institutional Costs	112001	820002	3010				1,369,472		1,369,472
SPC Marketing & Strategic Commun.	112001	820041	3010			2,913			2,913
SPC Leadership and Learning Cntr	112001	820301	3010			54,367			54,367
SPC VP Academic Affairs Office	112001	821001	3010			287,119		180,108	467,227
SPC Dean Arts and Sciences Office	112001	821101	3010			207,590		26,151	233,741
SPC Dual Credit/ECHS	112001	821102	3010			523,790			523,790
SPC Dean of Health Science Office	112001	821801	3010			360,114		36,163	396,277
SPC Dean Applied Science Office	112001	822001	3010			147,278		12,747	160,025
SPC Instructional Development	112001	823041	3010			349,022		3,467	352,489
SPC Information&Communication Tech	112001	823051	3010			1,130,129		48,819	1,178,948
SPC Library Services	112001	824001	3010			892,527		21,656	914,183
SPC Library Archives	112001	824002	3010					3,552	3,552
SPC Library Books and Materials	112001	824003	3010					160,262	160,262
SPC Media Services	112001	824004	3010			53,885		6,146	60,031
SPC Dean Interdisciplinary Programs	112001	825001	3010			143,634		1,513	145,147
SWC Dean Of Administration	112001	828003	3010			130,263		9,995	140,258
SPC Dean for Academic Success SWC	112001	828005	3010			341,705		14,447	356,152
STUDENT SERVICES									
SPC General Institutional Costs	112001	820002	4010				1,615,414	12,500	1,627,914
SPC General Institutional Costs	112003	820002	4010				26,158		26,158
SPC VP Student Success Office	112001	826001	4010			369,235		33,489	402,724
SPC Student Activity Fee-Designated	112003	826005	4010			178,861		191,777	370,638
SPC Counseling and Student Develop	112001	826031	4010			50,102			50,102
SPC Recruitment	112001	826033	4010			441,052		16,624	457,676
SPC Educational Support Svcs	112001	826041	4010			716,042		58,203	774,245
SPC Advising	112001	826042	4010			1,979,040		13,598	1,992,638
SPC Admissions and Records	112001	826062	4010			914,609		22,327	936,936
SPC Assessment and Testing	112001	826068	4010			272,927		17,678	290,605
SPC Veterans Affairs	112001	826069	4010					15,000	15,000
SPC Military Support Services	112001	826070	4010			409,109		1,019	410,128
SPC Service Learning	112001	826081	4010			48,494		22,778	71,272



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 Health Center	112001	826091	4010			107,105		1,002	108,107
SPC Student Activities	112001	826092	4010			291,319		3,637	294,956
INSTITUTIONAL SUPPORT									
SPC General Institutional Costs	112001	820002	5010				599,500	190,000	789,500
SPC Office of the President	112001	820003	5010			991,777		69,828	1,061,605
SPC Hospitality Account	112001	820004	5010					58,500	58,500
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					500	500
SPC Marketing & Strategic Commun.	112001	820041	5010			407,857		110,417	518,274
SPC Institutional Advancement	112001	820101	5010			316,607		44,496	361,103
SPC Planning and Research	112001	820201	5010			164,001		8,822	172,823
SPC CETC-BIS Contract Training	112001	822045	5010					7,000	7,000
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					84,992	84,992
OPERATIONS AND MAINTENANCE OF PLANT									
SPC General Institutional Costs	172002	820002	6010					5,000	5,000
SPC Office of the President	172001	820003	6010					10,400	10,400
SPC Theater and Fine Arts	172002	821121	6010					10,000	10,000
AUXILIARY ENTERPRISES									
SPC General Institutional Costs	132001	820002	8010				25,529		25,529
SPC GoPrint	132001	823055	8010					17,000	17,000
SPC Child Development Center	112001	826022	8010					3,365	3,365
SPC Child Development Center	132001	826022	8010			93,003		5,513	98,516
TRANSFERS									
SPC General Institutional Costs	112002	820002	9425					1,336,511	1,336,511
Total St. Philip's College				209.00	\$ 12,814,748	\$ 23,197,108	\$ 10,036,394	\$ 5,998,252	\$ 52,046,502

* 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	58,268	22,331		7,185	87,784
PAC Horticulture	113001	831212	1010	1.00	55,206	173,908		10,664	239,778
PAC Biology - General	113001	831231	1030	11.00	746,094	468,996		19,666	1,234,756
PAC Chemistry	113001	831232	1030	4.00	276,332	160,508		27,985	464,825
PAC Physics	113001	831235	1030	1.00	57,863	32,315		12,632	102,810
PAC Geology	113001	831236	1030	1.00	49,385	12,069		1,663	63,117
PAC Biology - A&P/Micro	113001	831237	1030					23,446	23,446
PAC Business Administration	113001	831221	1040			40,000			40,000
PAC Business Occupations	113001	831222	1040			100,000		6,808	106,808
PAC Distribution Logistics	113001	831223	1040	1.00	60,389	47,357		6,883	114,629
PAC Mid-Management	113001	831224	1040	2.00	146,377	109,621		6,050	262,048
PAC Accounting	113001	831263	1040	2.00	160,495	32,070			192,565
PAC Mass Communications	113001	831175	1060	1.00	54,481	15,000		378	69,859
PAC VP Academic Success Office	113001	831001	1070			120,000			120,000
PAC Computer Science	113001	831251	1070	3.00	246,670	131,539		6,807	385,016
PAC Computer Information Systems	113001	831252	1070	3.00	220,586	259,874		7,564	488,024
PAC Cybersecurity	113001	831253	1070	1.00	59,114	2,365		7,564	69,043
PAC Teacher Assistant and Aide Prog	113001	831136	1090			20,000			20,000
PAC Cosmetology	113001	831225	1090	3.00	155,216	313,273		94,181	562,670
PAC Cosmetology	113005	831225	1090					55,000	55,000
PAC VP Academic Success Office	113001	831001	1100			20,000			20,000
PAC Engineering	113001	831234	1100			56,000		8,321	64,321
PAC Electro-Mechanical Technology	113001	831281	1110			20,000		7,564	27,564
PAC Oil and Gas Technology	113001	831283	1110	1.00	67,533	85,201		12,481	165,215
PAC Oil and Gas Technology	113005	831283	1110					4,000	4,000
PAC Industrial Technology	113001	831297	1110	2.00	139,067	104,749		13,993	257,809
PAC Speech	113001	831113	1120	5.00	281,790	167,710		2,269	451,769
PAC Humanities	113001	831131	1120	1.00	66,689	42,551			109,240
PAC Philosophy	113001	831133	1120	3.00	214,275	77,912			292,187
PAC English	113001	831172	1120	11.00	699,840	489,879		1,513	1,191,232
PAC Reading and Education	113001	831176	1120	2.00	75,182	9,832			85,014
PAC Working Writers Series	113001	831179	1120					3,782	3,782
PAC LIS	113001	831303	1120			124,607			124,607
PAC Foreign Languages	113001	831174	1130	2.00	131,402	50,139		61	181,602
PAC Nursing ADN	113001	831293	1140			91,699			91,699



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 Dental Hygiene	113001	831292	1150			126,691		16,353	143,044
PAC Dental Hygiene	113005	831292	1150					45,000	45,000
PAC VP Academic Success Office	113001	831001	1160			65,000			65,000
PAC Healthcare Administrator	113001	831226	1160	1.00	65,703	76,979		7,488	150,170
PAC Veterinary Technology	113001	831296	1160	2.00	112,414	372,586		37,062	522,062
PAC Veterinary Technology	113005	831296	1160					30,000	30,000
PAC Mathematics	113001	831261	1190	10.00	532,626	417,734		3,782	954,142
PAC Kinesiology	113001	831266	1230	4.00	299,196	71,266		7,336	377,798
PAC Criminal Justice	113001	831271	1240	1.00	61,107	77,444		756	139,307
PAC Social Work	113001	831272	1240			20,000			20,000
PAC Psychology	113001	831134	1250	3.00	210,672	175,747			386,419
PAC Sociology	113001	831135	1250	1.00	50,218	52,070			102,288
PAC Student Development	113001	831137	1250	5.00	396,948	138,311		1,513	536,772
PAC Economics	113001	831151	1250	1.00	51,000	100,000		756	151,756
PAC Geography	113001	831152	1250	1.00	55,741	12,171			67,912
PAC Government	113001	831153	1250	6.00	414,702	227,271			641,973
PAC History	113001	831154	1250	7.00	430,772	233,515		1,513	665,800
PAC Mexican-American Studies	113001	832505	1250			20,000		11,447	31,447
PAC Art	113001	831111	1260	4.00	326,790	83,345		3,025	413,160
PAC Drama	113001	831112	1260	2.00	153,165	52,575		7,185	212,925
PAC Music	113001	831114	1260	3.00	131,286	80,135		3,479	214,900
PAC Music	113005	831114	1260					15,000	15,000
PAC Dance	113001	831118	1260			5,000		756	5,756
PAC TEDx Program	113001	831119	1260					2,647	2,647
PAC Marching Mariachi Band	113001	831121	1260					3,782	3,782
PAC General Institutional Costs	113001	830002	1270			260,869	3,492,711	57,237	3,810,817
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					4,089	4,089
PAC Business Services	113001	830015	1270			(726,000)			(726,000)
PAC Paper Recycling Fund	113001	830017	1270					34,751	34,751
PAC GoPrint Services	113001	830106	1270					15,000	15,000
PAC Distance Learning	113001	830201	1270			44,272		10,000	54,272
PAC VP Academic Success Office	113001	831001	1270			(340,000)			(340,000)
PAC One-Stop STEM Center	113001	831006	1270			171,965			171,965
PAC Comm Prmgs-Adult Learn GED/ESL	113001	831405	1270			106,054		75,946	182,000



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 Comm Prgms-Outreach & Engagment	113001	831417	1270			69,428		85	69,513
PAC Developmental Math	113001	831262	1280	6.00	406,173	185,905			592,078
PAC Developmental English	113001	831171	1290	3.00	171,134	51,814			222,948
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				357,491		357,491
PAC VP Academic Success Office	113001	831001	3010			259,082		28,618	287,700
PAC Quality Enhancement Plan	113001	831002	3010			51,000		12,266	63,266
PAC Tutoring Services	113001	831008	3010			345,317		13,992	359,309
PAC Teaching & Learning Center	113001	831009	3010			84,396		4,908	89,304
PAC Dean Of Arts & Sciences Office	113001	831101	3010			152,922		33,525	186,447
PAC Dean Of Career & Technology Off	113001	831201	3010			146,393		14,719	161,112
PAC Dean Of Learning Resource	113001	831301	3010			111,671		6,542	118,213
PAC Learning Resources	113001	831302	3010			330,940		1,696	332,636
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 Dean of CE & Workforce Office	113001	831401	3010			2,007			2,007
PAC Assessment	113001	832204	3010			2,172			2,172
PAC Alumni Engagement	113001	832503	3010					2,269	2,269
STUDENT SERVICES									
PAC General Institutional Costs	113001	830002	4010				1,367,366	5,070	1,372,436
PAC General Institutional Costs	113003	830002	4010				36,598		36,598
PAC Business Services	113001	830015	4010			154,687			154,687
PAC Commencement	113001	830102	4010					57,238	57,238
PAC New Student Orientation	113001	830205	4010			463,548		27,986	491,534
PAC VP Student Success Office	113001	832001	4010			21,757		28,209	49,966
PAC PACfest	113001	832005	4010					155,000	155,000
PAC Dean of Advocacy & Student Life	113001	832006	4010			106,893		7,768	114,661
PAC Dean of Advising & Enrollment	113001	832051	4010			115,470		7,768	123,238
PAC Student Conduct	113001	832052	4010			89,387		4,160	93,547
PAC Student Govt Assoc	113001	832053	4010					3,680	3,680



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 Student Activities	113001	832101	4010			170,127		9,076	179,203
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			171,475		142,494	313,969
PAC SHARE Center	113001	832107	4010			158,894		24,939	183,833
PAC Community Garden	113001	832108	4010					8,176	8,176
PAC Admissions and Records	113001	832201	4010			470,556		3,782	474,338
PAC Assessment	113001	832204	4010			171,897		30,000	201,897
PAC Veterans Affairs	113001	832206	4010			280,191		10,253	290,444
PAC Counseling	113001	832401	4010			154,691		3,857	158,548
PAC Puente Program	113001	832402	4010					7,359	7,359
PAC Special Populations	113001	832502	4010			71,920		3,555	75,475
PAC Alumni Engagement	113001	832503	4010			59,166			59,166
PAC Scholarship Support Services	113001	832504	4010					3,403	3,403
PAC Undergraduate Advising	113001	832506	4010			129,570			129,570
PAC Dual Credit	113001	832507	4010			154,572		121,287	275,859
PAC College & Career Readiness Mdls	113001	832508	4010			483,980		12,857	496,837
PAC STEAM Advising Center	113001	832509	4010			428,981		3,101	432,082
PAC SEED Advising Center	113001	832510	4010			384,487		3,101	387,588
PAC BOLD Advising Center	113001	832511	4010			395,754		1,740	397,494
PAC Advising Management	113001	832512	4010			260,719		5,748	266,467
PAC ECHS & DC Management	113001	832513	4010			4,086		4,089	8,175
INSTITUTIONAL SUPPORT									
PAC General Institutional Revenue	113001	830001	5010					12,000	12,000
PAC General Institutional Costs	113001	830002	5010				862,922	34,037	896,959
PAC Office of the President	113001	830003	5010			660,580		35,978	696,558
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			194,807		378	195,185
PAC Business Services	113001	830015	5010					211,044	211,044
PAC Staff Council Designated Rev	113001	830016	5010					4,089	4,089
PAC Information Technology Services	113001	830018	5010			915,290		30,591	945,881
PAC SACS Accreditation	113001	830024	5010					15,127	15,127
PAC Marketing & Strategic Comm.	113001	830101	5010			415,634		150,513	566,147



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 VP of College Services Office	113001	830104	5010			237,118		20,610	257,728
PAC Hospitality College Services	113001	830105	5010					4,089	4,089
PAC Campus Safety	113001	830107	5010			51,242		10,945	62,187
PAC Planning and Research	113001	830203	5010			149,087		18,967	168,054
PAC Institutional Advancement	113001	830209	5010			65,604		3,403	69,007
PAC Campus Operations Mngmt	113001	830210	5010			179,561		26,791	206,352
PAC Strategic Planning	113001	830300	5010					8,177	8,177
PAC Faculty Senate	113001	831004	5010					8,177	8,177
PAC One-Stop STEM Center	113001	831006	5010					8,177	8,177
PAC Hospitality Academic Affairs	113001	831007	5010					4,089	4,089
PAC Auditorium	113001	831117	5010			95,374		10,968	106,342
PAC Health Wellness Program	113001	831267	5010					2,454	2,454
PAC Hospitality Student Affairs	113001	832003	5010					4,088	4,088
INSTITUTIONAL SCHOLARSHIPS									
PAC Scholarship Support Services	113001	832504	7010					90,884	90,884
AUXILIARY ENTERPRISES									
PAC General Institutional Costs	133001	830002	8010				80,912		80,912
PAC General Institutional Costs	133003	830002	8010				60,837		60,837
PAC Misc Facility Rentals	173003	830019	8010					5,000	5,000
PAC Natatorium Operation + Maint	133003	830022	8010			180,434		436,034	616,468
PAC - Soccer Field	173003	830023	8010					7,000	7,000
PAC Summer Camps - Athletics	133001	830026	8010					100,000	100,000
PAC Summer Camps - Fine Arts	133001	830027	8010			3,201		54,000	57,201
PAC Summer Camps - Library	133001	830028	8010					6,000	6,000
PAC Summer Camps - STEM	133001	830029	8010					50,000	50,000
PAC Natatorium - LTS prgm	133003	830030	8010			133,657			133,657
PAC Drama	173002	831112	8010					1,000	1,000
PAC Auditorium	173002	831117	8010					10,000	10,000
PAC TEDx Program	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			285,862		20,782	306,644
TRANSFERS									
PAC General Institutional Costs	113002	830002	9425					777,902	777,902
Total Palo Alto College				122.00	\$ 7,891,901	\$ 15,589,811	\$ 6,258,837	\$ 4,564,512	\$ 34,305,061

* 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 Natural and Phys Sciences Chair	114001	842041	1030			2,675			2,675
NVC Biological Sciences	114001	842042	1030	18.00	1,173,659	624,822		89,828	1,888,309
NVC Chemistry	114001	842043	1030	7.00	396,228	243,903		33,293	673,424
NVC Geology	114001	842044	1030	3.00	218,258	53,478		2,143	273,879
NVC Physics	114001	842045	1030	3.00	190,981	198,827		7,903	397,711
NVC Science Tutoring & Advocacy Lab	114001	842047	1030			231,337		1,750	233,087
NVC Clinical Research Coordinator	114001	842054	1030	1.00	64,796	54,843			119,639
NVC Business Administration	114001	842022	1040	1.00	50,238	74,877			125,115
NVC Accounting	114001	842023	1040	3.00	209,439	125,128			334,567
NVC Customer Services/Sales Ops	114001	842055	1040	1.00	59,248	29,861			89,109
NVC Digital Video & Cinema Prod	114001	842060	1060	1.00	60,221	57,086		9,665	126,972
NVC Digital Video & Cinema Prod	114005	842060	1060					23,562	23,562
NVC Gaming Development	114001	842061	1060	2.00	106,863	164,204		10,728	281,795
NVC Mass Communications	114001	842083	1060	1.00	52,818	50,546		250	103,614
NVC Digital Media	114001	842059	1070	2.00	146,562	110,632		7,325	264,519
NVC Digital Media	114005	842059	1070					24,000	24,000
NVC Digital Video & Cinema Prod	114001	842060	1070			47,611			47,611
NVC Computer Information Systems	114001	842062	1070	3.00	235,970	217,293			453,263
NVC Info Assurance and Cybersecurit	114001	842063	1070	1.00	62,766	49,451		4,500	116,717
NVC Education	114001	842085	1090	2.00	131,764	75,893		250	207,907
NVC Engineering	114001	842046	1100	2.00	168,455	119,808		3,850	292,113
NVC Water Resource Science	114001	842053	1110	1.00	68,396	15,267		5,200	88,863
NVC Nanotechnology	114001	842058	1110	1.00	61,888	8,776		1,575	72,239
NVC Philosophy	114001	842032	1120	4.00	236,138	233,694			469,832
NVC Humanities	114001	842033	1120	2.00	130,853	95,719		600	227,172
NVC Speech	114001	842084	1120	6.00	399,259	254,301		250	653,810
NVC English	114001	842092	1120	20.00	1,300,613	885,497			2,186,110
NVC CE ESL Program	114001	842508	1120			210,763		3,180	213,943
NVC Student Development	114001	845303	1120	2.00	124,277	130,963			255,240
NVC Foreign Languages	114001	842034	1130	2.00	127,547	177,659		300	305,506
NVC Community Health	114001	842056	1160	2.00	125,727	37,907			163,634
NVC Pharmacy Technology	114001	842057	1160	1.00	53,722	63,675		1,500	118,897
NVC Mathematics	114001	842073	1190	26.00	1,730,857	658,144			2,389,001
NVC Kinesiology	114001	842016	1230	3.00	213,074	103,355		5,900	322,329
NVC Personal Fitness Trainer	114001	842052	1230	1.00	61,518	47,451			108,969



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 Personal Fitness Trainer	114005	842052	1230					6,110	6,110
NVC Criminal Justice	114001	842086	1240	2.00	127,994	102,757		250	231,001
NVC Economics	114001	842024	1250	4.00	264,457	159,320		250	424,027
NVC Government	114001	842025	1250	11.00	726,521	471,715		200	1,198,436
NVC History	114001	842035	1250	11.00	683,583	630,775		500	1,314,858
NVC Mexican-American Studies	114001	842036	1250	2.00	60,690	101,666		1,300	163,656
NVC Geography	114001	842082	1250	2.00	143,702	59,593		1,000	204,295
NVC Psychology	114001	842087	1250	7.00	474,668	327,374		750	802,792
NVC Sociology	114001	842088	1250	3.00	185,422	101,876		250	287,548
NVC Anthropology	114001	842089	1250	2.00	107,631	91,370		1,000	200,001
NVC Student Development	114001	845303	1250			306,126			306,126
NVC Fine Arts	114001	842012	1260	8.00	541,375	340,814		28,864	911,053
NVC Drama	114001	842013	1260	2.00	135,804	52,977		25,170	213,951
NVC Dance	114001	842014	1260	2.00	133,931	29,748		11,449	175,128
NVC Music	114001	842015	1260	4.00	263,185	165,148		20,660	448,993
NVC Music	114005	842015	1260					14,000	14,000
NVC General Institutional Costs	114001	840002	1270			568,739	5,388,178		5,956,917
NVC Academic Affairs	114001	842001	1270			60,000			60,000
NVC Math Lab	114001	842072	1280			401,403		100	401,503
NVC Developmental Math	114001	842074	1280			602,660			602,660
NVC Developmental English	114001	842093	1290	2.00	140,754	5,397			146,151
NVC English and Reading Labs	114001	842094	1290			287,919		750	288,669
NVC General Institutional Costs	114001	840002	1999					150,000	150,000
NVC Community Education	114001	848003	1999			162,915		36,000	198,915
ACADEMIC SUPPORT									
NVC General Institutional Costs	114001	840002	3010			(1,080,000)	1,012,912	633,511	566,423
NVC Academic Affairs	114001	842001	3010			506,937		20,700	527,637
NVC Faculty Development	114001	842003	3010					20,000	20,000
NVC Quality Enhancement Plan	114001	842006	3010			98,785		23,550	122,335
NVC Dean for Academic Success	114001	842007	3010			106,173			106,173
NVC Arts and Kinesiology Chair	114001	842011	3010			64,266		2,334	66,600
NVC Arts and Kinesiology Chair	174003	842011	3010					11,500	11,500
NVC Music	114001	842015	3010			14,054			14,054
NVC Theater Scene Shop	114001	842017	3010			104,228		17,000	121,228
NVC Theater Box Office	114001	842018	3010			94,938		2,050	96,988
NVC Humanities Chair	114001	842031	3010			50,253		10,600	60,853



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 Natural and Phys Sciences Chair	114001	842041	3010			194,462		11,237	205,699
NVC Workforce Programs Chair	114001	842051	3010			47,661		2,985	50,646
NVC Math Chair	114001	842071	3010			65,795		10,282	76,077
NVC Mathematics	114001	842073	3010			30,297			30,297
NVC Social Sciences Chair	114001	842081	3010			46,628		4,250	50,878
NVC English and Reading Chair	114001	842091	3010			56,498		13,750	70,248
NVC Writing Across Curriculum Lab	114001	842096	3010			124,675		550	125,225
NVC Speech Lab	114001	842101	3010					150	150
NVC Learning Resources	114001	842202	3010			783,648		2,550	786,198
NVC Library Books and Materials	114001	842204	3010					337,928	337,928
NVC Arts and Sciences	114001	842301	3010			115,824		15,050	130,874
NVC Dual Credit Program	114001	842302	3010			238,114		456,100	694,214
NVC Teaching with Technology	114001	842303	3010			148,355		10,000	158,355
NVC Service Learning	114001	842304	3010			58,949		2,500	61,449
NVC Work Force Development	114001	842501	3010			145,971			145,971
NVC CE Administration	114001	842506	3010			112,499			112,499
NVC Program Dev & Performance	114001	842511	3010			146,004		5,500	151,504
NVC Go Print	114001	844004	3010			15,137		17,329	32,466
NVC Information Technology	114001	844021	3010			952,587		180,978	1,133,565
NVC Open Computer Lab	114001	844022	3010			303,001		4,700	307,701
NVC Institutional Research	114001	844031	3010			63,838			63,838
NVC Student Development	114001	845303	3010			219,723			219,723
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010				1,885,454		1,885,454
NVC General Institutional Costs	114003	840002	4010				59,867		59,867
NVC Commencement	114001	840004	4010					90,000	90,000
NVC Student Success	114001	845001	4010			342,866		41,483	384,349
NVC Recruitment	114001	845002	4010			69,709		2,350	72,059
NVC Readiness Center	114001	845003	4010					1,830	1,830
NVC Dean of Student Success	114001	845004	4010			147,998		55,795	203,793
NVC Stu Advocacy & Resource Center	114001	845005	4010			284,499		29,830	314,329
NVC Degree Completion	114001	845101	4010					750	750
NVC Assessment And Testing	114001	845102	4010			269,282		3,647	272,929
NVC Records	114001	845103	4010			515,296		899	516,195
NVC New Student Orientation	114001	845104	4010					1,000	1,000
NVC Enrollment Services	114001	845105	4010			118,737		717	119,454



Northwest Vista College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
NVC Student Advising	114001	845201	4010			3,212,748		1,200	3,213,948
NVC Veterans Affairs	114001	845202	4010			212,229		11,899	224,128
NVC Career Center	114001	845203	4010					600	600
NVC Vista Central	114001	845204	4010			676,127		200	676,327
NVC Recreation Sports and Wellness	114001	845401	4010			106,989			106,989
NVC Student Life	114001	845403	4010			237,526		1,500	239,026
NVC Student Activity Fee-Designated	114001	845404	4010			28,268			28,268
NVC Student Activity Fee-Designated	114003	845404	4010			289,548		323,473	613,021
NVC Student Wellness Center	114001	845501	4010			191,507		10,675	202,182
NVC Access Office	114001	845502	4010			102,840		355	103,195
NVC Scholarship Coordination	114001	848011	4010			78,689		1,177	79,866
INSTITUTIONAL SUPPORT									
NVC General Institutional Costs	114001	840002	5010				568,633		568,633
NVC Office of the President	114001	840003	5010			445,479		10,666	456,145
NVC Faculty and Staff Development	114001	840006	5010					63,364	63,364
NVC Staff Council	114001	840008	5010					3,874	3,874
NVC Public Relations	114001	840011	5010			431,468		100,705	532,173
NVC Marketing and Advertising	114001	840012	5010					94,853	94,853
NVC PR Community Events	114001	840013	5010					500	500
NVC Dean for Academic Success	114001	842007	5010			720		16,269	16,989
NVC College Risk Management	114001	842402	5010			112,072		9,365	121,437
NVC College Services	114001	844001	5010			196,090		41,140	237,230
NVC College Initiatives	114001	844002	5010					52,752	52,752
NVC Resource Management	114001	844003	5010			171,785		60,582	232,367
NVC Grant Development	114001	844011	5010			89,663		6,199	95,862
NVC Institutional Research	114001	844031	5010			187,647		26,250	213,897
NVC - Finance & Purchasing	114001	844061	5010			126,210		176,000	302,210
NVC Rentals and Events	114001	848012	5010					13,853	13,853
NVC Community Development	114001	848013	5010			97,070		10,058	107,128
NVC Alumni Connections	114001	848014	5010					3,876	3,876
TRANSFERS									
NVC General Institutional Costs	114002	840002	9425					1,176,225	1,176,225
Total Northwest Vista College				184.00	\$ 11,951,852	\$ 23,058,098	\$ 8,915,044	\$ 4,799,150	\$ 48,724,144

* 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	610,996	218,708		32,100	861,804
NLC Chemistry	115001	852163	1030	4.00	244,916	91,879		10,100	346,895
NLC Physics	115001	852164	1030			28,058			28,058
NLC Geology	115001	852165	1030	1.00	69,639	8,822		600	79,061
NLC Economics	115001	852171	1030					150	150
NLC Network Administration	115001	853002	1030			2,272			2,272
NLC Information Assur&CyberSecurity	115001	853003	1030			2,272			2,272
NLC Accounting-Business-Managemt	115001	852121	1040	1.00	52,532	40,403		400	93,335
NLC Business/BCIS	115001	852122	1040	3.00	172,569	22,731			195,300
NLC Journalism	115001	852113	1060			21,157			21,157
NLC Computer Information System	115001	852154	1070	1.00	80,728	3,054			83,782
NLC-Logistics & Supply Chain Mgmt	115001	852166	1070					8,000	8,000
NLC Dean of CE and Workforce Office	115001	853001	1070	1.00	56,000				56,000
NLC Network Administration	115001	853002	1070	1.00	56,808			8,500	65,308
NLC Information Assur&CyberSecurity	115001	853003	1070	1.00	56,808	22,362		8,500	87,670
NLC Social Media/Digital Media	115001	853008	1070					8,000	8,000
NLC Education	115001	852182	1090	2.00	116,312	4,587		200	121,099
NLC Engineering	115001	853009	1110	1.00	56,000				56,000
NLC English	115001	852102	1120	9.00	582,522	234,119		450	817,091
NLC Reading	115001	852103	1120			46,224			46,224
NLC Student Development	115001	852105	1120			7,639			7,639
NLC Humanities	115001	852112	1120	1.00	67,901	23,174		100	91,175
NLC Philosophy	115001	852114	1120	4.00	250,137	47,618		450	298,205
NLC Speech	115001	852116	1120	4.00	242,686	48,768		900	292,354
NLC Foreign Languages	115001	852111	1130	2.00	152,564	22,538		200	175,302
NLC Mathematics and COSC	115001	852151	1190	11.00	741,465	332,914		2,600	1,076,979
NLC Developmental Math	115001	852152	1190			50,162			50,162
NLC Kinesiology	115001	852141	1230	2.00	128,406	69,199		4,100	201,705
NLC Kinesiology	175001	852141	1230			3,500		6,500	10,000
NLC Network Administration	115001	853002	1230			9,727			9,727
NLC Astronomy	115001	852161	1250					500	500
NLC Economics	115001	852171	1250	1.00	88,909	67,811			156,720
NLC Geography	115001	852173	1250	1.00	57,439	16,359		500	74,298



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 History	115001	852174	1250	5.00	348,587	154,630		800	504,017
NLC Political Science	115001	852176	1250	1.00	55,387	159,130		1,000	215,517
NLC Government	115001	852177	1250	3.00	194,764	7,498			202,262
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	174,748	48,550		800	224,098
NLC Sociology	115001	852184	1250			43,926		350	44,276
NLC Engineering	115001	853009	1250					5,000	5,000
NLC Instruction Pool Academic	115001	852012	1260			110,116			110,116
NLC Art Department	115001	852131	1260	4.00	272,616	32,827		2,850	308,293
NLC Graphic Arts	115001	852133	1260			6,432			6,432
NLC Music	115001	852134	1260	1.00	82,344	34,906		2,300	119,550
NLC Theatre and Communications	115001	852135	1260			9,410		7,100	16,510
NLC Theatre and Communications	175002	852135	1260			500		2,000	2,500
NLC Theatre and Communications	175003	852135	1260			500		500	1,000
NLC Drama	115001	852136	1260	1.00	69,181	8,377			77,558
NLC General Institutional Costs	115001	850002	1270			(73,391)	2,010,249	196,000	2,132,858
NLC General Institutional Costs	175001	850002	1270				1,147		1,147
NLC General Institutional Costs	175002	850002	1270				164		164
NLC General Institutional Costs	175003	850002	1270				164		164
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			26,822		32,000	58,822
NLC Purchasing Services	115001	855009	1270					48,000	48,000
NLC Developmental English	115001	852101	1290			30,970			30,970
ACADEMIC SUPPORT									
NLC General Institutional Costs	115001	850002	3010			(88,440)	674,253		585,813
NLC Adjunct Faculty Council	115001	850018	3010					1,500	1,500
NLC Vice Pres Acad Affairs Office	115001	852001	3010			248,374		194,470	442,844
NLC VPAA Hospitality Account	115001	852003	3010					2,000	2,000
NLC Instructional Innovation	115001	852005	3010			103,019		4,820	107,839
NLC Service Learning Initiative	115001	852007	3010					1,000	1,000
NLC International Initiative	115001	852008	3010					1,000	1,000
NLC Teach and Learn Comm Initiative	115001	852009	3010					1,000	1,000
NLC Honors Initiative	115001	852010	3010					1,000	1,000
NLC Tutoring Services	115001	852011	3010			237,196		36,185	273,381



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			110,951			110,951
NLC Academic Support	115001	852015	3010			56,513		41,100	97,613
NLC College Assessment	115001	852018	3010					21,000	21,000
NLC College Institutional Research	115001	852019	3010			177,175			177,175
NLC Education	115001	852182	3010			94,921			94,921
NLC Dean of Arts and Sciences Office	115001	852301	3010			37,048		11,414	48,462
NLC Dean of CE and Workforce Office	115001	853001	3010			111,671		13,350	125,021
NLC Community Program	115001	853006	3010			45,642		5,800	51,442
NLC Learning Resource Ctr Office	115001	854001	3010			449,430		191,987	641,417
NLC Dean for Acad Success/Support	115001	854002	3010			106,893		13,758	120,651
NLC Library Fines and Lost Material	115001	854004	3010					1,000	1,000
NLC Information Technologies	115001	855002	3010			721,280		59,400	780,680
NLC Information Technology	115001	855006	3010					8,000	8,000
STUDENT SERVICES									
NLC General Institutional Costs	115001	850002	4010			(168,588)	1,004,830	40,810	877,052
NLC General Institutional Costs	115003	850002	4010				25,447		25,447
NLC VP Student and Admin Services	115001	851001	4010			251,862		303,975	555,837
NLC Assessment and Testing	115001	851004	4010			162,276		57,500	219,776
NLC Admissions and Records	115001	851005	4010			253,810		7,800	261,610
NLC Student Activity Fee-Designated	115001	851006	4010			5,117			5,117
NLC Student Activity Fee-Designated	115003	851006	4010			100,803		138,399	239,202
NLC Advocacy	115001	851007	4010			148,937		13,250	162,187
NLC VPSAS Hospitality Account	115001	851013	4010					5,000	5,000
NLC Student Activities	115001	851015	4010			224,510		8,762	233,272
NLC Counseling	115001	851016	4010			75,299		2,700	77,999
NLC Experiential Learning	115001	851017	4010			134,419		4,000	138,419
NLC Career Services and Job Placement	115001	851018	4010					8,700	8,700
NLC Recruitment and Retention	115001	851019	4010			267,521		31,820	299,341
NLC Advising	115001	851020	4010			1,152,593		14,000	1,166,593
NLC Disability Services	115001	851024	4010			33,778		6,900	40,678
NLC Student Populations	115001	851025	4010			94,889		5,000	99,889
NLC Veterans Affairs	115001	851026	4010			111,506		30,500	142,006
NLC Early College High School	115001	851027	4010			231,794		8,000	239,794
NLC Welcome Ctr/Call Center	115001	851028	4010			65,411		2,000	67,411
NLC Scholarship Services	115001	851029	4010			46,599		4,000	50,599
NLC Job Placement	115001	851030	4010					2,000	2,000



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 PTK Honor Society	115001	851031	4010					7,700	7,700
NLC Graduation Team	115001	851032	4010			36,960		85,000	121,960
NLC Dean of Student Success Office	115001	851201	4010			147,998		10,600	158,598
NLC Tutoring Services	115001	852011	4010			1,000			1,000
INSTITUTIONAL SUPPORT									
NLC General Institutional Costs	115001	850002	5010			(74,620)	363,758		289,138
NLC General Institutional Costs	175004	850002	5010			500	164	1,000	1,664
NLC Office of the President	115001	850003	5010			418,453		60,440	478,893
NLC Hospitality Account	115001	850005	5010					20,750	20,750
NLC Institutional Advancement	115001	850006	5010			73,637		5,500	79,137
NLC Self Study	115001	850007	5010					52,000	52,000
NLC Public Relations	115001	850009	5010			372,377		77,500	449,877
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 College Services	115001	855001	5010			182,327		28,511	210,838
NLC Planning and Research	115001	855004	5010					16,500	16,500
NLC Institutional Support	115001	855005	5010			204,637		5,200	209,837
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	\$ 5,138,964	\$ 9,092,358	\$ 4,080,176	\$ 2,814,337	\$ 21,125,835

* 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 Support 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			57,970	395		58,365
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			255,072	40,732		295,804
DIS Continuing Education	119001	897301	1270			43,356	21,775		65,131
DIS CE Instructional Delivery-SPC	119001	897362	1270				12,020	93,950	105,970
DIS CE Instructional Delivery-PAC	119001	897363	1270				10,276		10,276
DIS CE Instructional Delivery-NVC	119001	897364	1270				22,596		22,596
DIS CE Instructional Delivery-NLC	119001	897365	1270				4,725		4,725
DIS Vice Chanc Acad Affairs Offc	119001	898001	1270			100,000	32,761	93,384	226,145
PUBLIC SERVICE									
DIS CE Instructional Delivery-SAC	119001	897361	2010			39,520	3,395		42,915
ACADEMIC SUPPORT									
DIS AlamoBooks+	119001	893923	3010					15,200,836	15,200,836
DIS Vice Chanc Acad Affairs Offc	119001	898001	3010			115,941	37,137		153,078
DIS Alamo Colleges On-Line	119001	898005	3010			1,224,709	392,271	292,784	1,909,764
DIS Pathways Institute	119001	898007	3010					11,000	11,000
DIS On-line Programming Revenues	119001	898010	3010					150,000	150,000
STUDENT SERVICES									
DIS Call Center	119001	893014	4010			203,288	65,711	1,432,000	1,700,999
DIS Enterprise Reporting	119001	895002	4010			623,421	198,304	34,260	855,985
DIS Brackenridge EDUC CTR/BETC	119001	897002	4010			156,668	45,311	95,400	297,379
DIS Student + Community Prog Dev	119001	899001	4010			222,261	72,474	21,628	316,363
DIS Student Access & Success Initia	119001	899002	4010			320,113	102,797	169,219	592,129
DIS Student Leadership Program	119001	899003	4010			182,696	58,519	42,140	283,355
DIS Districtwide Advising	119001	899004	4010					40,000	40,000
DIS Access & Support Services	119001	899005	4010					4,515	4,515
DIS Districtwide Onboarding	119001	899006	4010				59,372	21,785	81,157
DIS Chief of Strategic Enrollmnt Mg	119001	899007	4010			274,463			274,463
DIS Student Financial Services	111001	899011	4010			356,160	113,765		469,925



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Student Financial Services	112001	899011	4010			249,692	79,224		328,916
DIS Student Financial Services	113001	899011	4010			265,194	84,847		350,041
DIS Student Financial Services	114001	899011	4010			312,420	99,920		412,340
DIS Student Financial Services	115001	899011	4010			273,094	87,558		360,652
DIS Student Financial Services	119001	899011	4010			1,820,374	585,160	684,435	3,089,969
DIS Student Financial Aid HEERF	119001	899018	4010			12,188	38,691		50,879
DIS VC Student Success Office	119001	899021	4010			5,412	31,399		36,811
DIS Mobile Go Center-Recruiting	119001	899022	4010			61,828	19,804	21,535	103,167
DIS Interpreter Services	119001	899023	4010			391,369	119,856	170,570	681,795
DIS Student Success Strategies	119001	899025	4010					2,000,000	2,000,000
DIS College Connection	119001	899026	4010			61,828	19,804	22,796	104,428
DIS Center for Student Information	119001	899031	4010			1,710,245	541,736	106,802	2,358,783
DIS Advocacy Helpline HEERF	119001	899032	4010			189,561	60,104		249,665
INSTITUTIONAL SUPPORT									
DIS Board Of Trustees	119001	890001	5010					100,000	100,000
DIS Chancellors Office	119001	891001	5010			1,699,852	545,814	127,083	2,372,749
DIS Institutional Membership	119001	891002	5010					215,828	215,828
DIS Hospitality	119001	891003	5010					120,000	120,000
DIS AlamoPROMISE	119001	891004	5010			396,457	126,635	111,296	634,388
DIS Office of Legal Services	119001	891011	5010			432,795	138,628	450,868	1,022,291
DIS Board Election	119001	891012	5010					200,000	200,000
DIS Institutional Advancement	119001	891021	5010			1,433,893	454,247	172,898	2,061,038
DIS Internal Audit	119001	891031	5010			566,571	182,121	110,000	858,692
DIS Ethics and Compliance Office	119001	891051	5010			107,634	16,373	23,667	147,674
DIS Vice Chancellor Finance + Adm	119001	893004	5010			488,496	156,982	70,523	716,001
DIS Enterprise Risk Management	119001	893012	5010			331,380	106,266	457,194	894,840
DIS Environmental Safety	119001	893013	5010					24,463	24,463
DIS Budget	119001	893022	5010					1,927,552	1,927,552
DIS Talent/Org/Strategic Innovation	119001	893201	5010			5,580,269	1,683,327	704,994	7,968,590
DIS New Hire Expense	119001	893202	5010					81,170	81,170
DIS Employee Re-Training	119001	893203	5010					6,000	6,000
DIS Tuition Reimbursement	119001	893204	5010					274,309	274,309
DIS Professional Development	119001	893205	5010					151,100	151,100
DIS Employee Accomodations	119001	893206	5010					3,000	3,000
DIS Faculty Development	119001	893214	5010			70,000	6,014	138,697	214,711
DIS Adjunct Certification Program	119001	893215	5010			133,000	11,427		144,427



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Faculty Orientation	119001	893216	5010			300,000			300,000
DIS Financial Planning & Aux. Serv.	119001	893301	5010			663,770	217,457	40,000	921,227
DIS Purchasing & Contract Admin	119001	893401	5010			1,090,896	348,646	86,200	1,525,742
DIS Finance and Fiscal Services	119001	893502	5010			4,248,773	1,325,719	292,637	5,867,129
DIS Bursar	111001	893511	5010			248,210	70,824	5,630	324,664
DIS Bursar	112001	893511	5010			144,021	41,538	4,665	190,224
DIS Bursar	113001	893511	5010			176,554	52,243	3,050	231,847
DIS Bursar	114001	893511	5010			170,110	54,677	2,670	227,457
DIS Bursar	115001	893511	5010			128,676	41,154	2,985	172,815
DIS Bursar	119001	893511	5010			69,888	22,896		92,784
DIS Department of Public Safety	111001	893801	5010			1,635,695	515,328		2,151,023
DIS Department of Public Safety	112001	893801	5010			993,055	312,316		1,305,371
DIS Department of Public Safety	113001	893801	5010			404,859	126,812		531,671
DIS Department of Public Safety	114001	893801	5010			338,517	105,543		444,060
DIS Department of Public Safety	115001	893801	5010			567,066	178,180		745,246
DIS Department of Public Safety	119001	893801	5010			1,141,993	346,507	1,625,856	3,114,356
DIS Department of Public Safety	119201	893801	5010			104,790	32,941		137,731
DIS Department of Public Safety	133001	893801	5010			6,057	1,940		7,997
DIS General Institutional	119001	893901	5010			121,552	39,822	10,407,249	10,568,623
DIS Insurance	119001	893902	5010					916,775	916,775
DIS Institutional Reserve	119001	893907	5010					1,096,796	1,096,796
DIS Benefits Other	119001	893913	5010				5,444,226		5,444,226
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			290,908	92,993	20,330	404,231
DIS EnterpriseIT Risk Security Svcs	119001	895003	5010			311,276	99,112	551,230	961,618
DIS Banner Project Services	119001	895101	5010			517,951	165,847	1,250,000	1,933,798
DIS Strategic Planning + Performa	119001	895201	5010			184,004	58,937	36,379	279,320
DIS Institutional Research + Effe	119001	895301	5010			1,167,406	373,644	30,000	1,571,050
DIS Director IT Services Office	119102	895401	5010			6,139,184	1,959,113	10,126,076	18,224,373
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					1,136,245	1,136,245
DIS VC Economic+WorkforceDeOffice	119001	897001	5010			387,953	126,134	392,623	906,710
DIS AVC EWD Ops	119001	897003	5010			1,151,990	370,566	291,335	1,813,891



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Center Ops	119001	897005	5010			232,775	75,920	25,000	333,695
DIS Educator Prep Program	119001	897008	5010			92,885	25,240	12,400	130,525
DIS Bellwether Consortium	119001	897012	5010			110,864	35,511	65,070	211,445
EWD-Workplace Learning Office	119001	897013	5010			252,524	74,675	13,350	340,549
DIS Academies	119001	897021	5010					50,000	50,000
DIS Center for Workforce Excellence	119001	897032	5010			122,464	36,106	39,790	198,360
DIS Eside EDUC CTR	119001	897034	5010			185,186	52,161	194,830	432,177
DIS Out of Dist Partner/CTTC	119001	897036	5010			258,804	71,399	194,256	524,459
DIS Westside EDU CTR/WETC	119001	897037	5010			189,681	56,813	69,020	315,514
DIS OutofDistPartnerKerrville	119001	897038	5010			158,846	51,116	71,900	281,862
DIS EWD Revenue Holding Account	119001	897047	5010					285,660	285,660
DIS International Programs	119001	897101	5010			725,126	215,431	244,765	1,185,322
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			42,910	3,687	100,000	146,597
DIS Int'l Program Exchanges	119001	897106	5010					140,000	140,000
DIS Department of Communications	119001	897201	5010			957,181	308,091	1,312,548	2,577,820
DIS Continuing Education	119001	897301	5010			1,991,661	597,601	19,655	2,608,917
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			1,945,434	624,194	63,460	2,633,088
DIS Academic Success/Ach the Dream	119001	898002	5010			117,227	37,549	31,500	186,276
DIS High School Programs	119001	898006	5010					6,000	6,000
DIS VC Student Success Office	119001	899021	5010			1,342,481	430,342	73,893	1,846,716
OPERATIONS AND MAINTENANCE OF PLANT									
DIS Budget	119001	893022	6010					3,300,000	3,300,000
DIS Building Maintenance	111001	893601	6010			725,110	231,679	746,904	1,703,693
DIS Building Maintenance	112001	893601	6010			925,250	298,160	668,185	1,891,595
DIS Building Maintenance	113001	893601	6010			646,368	206,674	490,625	1,343,667
DIS Building Maintenance	114001	893601	6010			809,931	259,203	403,750	1,472,884
DIS Building Maintenance	115001	893601	6010			464,097	148,918	277,890	890,905
DIS Building Maintenance	119001	893601	6010			421,258	134,404	1,954,635	2,510,297
DIS Grounds Maintenance	111001	893602	6010			319,852	100,984	49,131	469,967



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Grounds Maintenance	112001	893602	6010			38,074	11,837	383,758	433,669
DIS Grounds Maintenance	113001	893602	6010			47,811	15,026	240,983	303,820
DIS Grounds Maintenance	114001	893602	6010					401,148	401,148
DIS Grounds Maintenance	115001	893602	6010			52,219	16,443	368,848	437,510
DIS Grounds Maintenance	119001	893602	6010					469,455	469,455
DIS Utilities	111001	893603	6010					2,092,781	2,092,781
DIS Utilities	112001	893603	6010					2,228,592	2,228,592
DIS Utilities	113001	893603	6010					1,250,000	1,250,000
DIS Utilities	114001	893603	6010					1,148,017	1,148,017
DIS Utilities	115001	893603	6010					1,176,000	1,176,000
DIS Utilities	119001	893603	6010					1,192,265	1,192,265
DIS Utilities	119201	893603	6010					76,291	76,291
DIS Housekeeping	111001	893604	6010			48,668	14,672	1,598,201	1,661,541
DIS Housekeeping	112001	893604	6010			1,126,526	352,639	1,604,627	3,083,792
DIS Housekeeping	113001	893604	6010			92,273	29,561	1,041,373	1,163,207
DIS Housekeeping	114001	893604	6010			90,703	28,412	993,868	1,112,983
DIS Housekeeping	115001	893604	6010			133,392	43,021	758,197	934,610
DIS Housekeeping	119001	893604	6010					1,333,854	1,333,854
DIS Facilities	119001	893610	6010			254,866	81,636	1,250,434	1,586,936
DIS Vehicle Replacement Prog	119001	893612	6010					26,871	26,871
DIS Project Management	111001	893613	6010			70,526	22,306		92,832
DIS Project Management	112001	893613	6010			86,595	27,454		114,049
DIS Project Management	113001	893613	6010			76,771	24,307		101,078
DIS Project Management	114001	893613	6010			67,309	21,276		88,585
DIS Project Management	115001	893613	6010			70,526	22,306		92,832
DIS Project Management	119001	893613	6010			882,575	281,262		1,163,837
DIS Preventive Maintenance	111001	893619	6010					2,830,586	2,830,586
DIS Preventive Maintenance	112001	893619	6010					4,446,996	4,446,996
DIS Preventive Maintenance	113001	893619	6010					3,825,549	3,825,549
DIS Preventive Maintenance	114001	893619	6010					2,582,417	2,582,417
DIS Preventive Maintenance	115001	893619	6010					548,074	548,074
DIS Preventive Maintenance	119001	893619	6010					5,215,378	5,215,378
DIS CIP Moving & Other Costs	119001	893621	6010					827,922	827,922
DIS Facilities Admin. Support	119001	893622	6010			582,940	186,965		769,905
DIS Utilities LLDC	112001	893642	6010					10,042	10,042
DIS Insurance	111001	893902	6010					698,031	698,031



District Support Operations
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Insurance	112001	893902	6010					659,924	659,924
DIS Insurance	113001	893902	6010					347,157	347,157
DIS Insurance	114001	893902	6010					299,754	299,754
DIS Insurance	115001	893902	6010					174,276	174,276
DIS Insurance	119001	893902	6010					144,765	144,765
INSTITUTIONAL SCHOLARSHIPS									
DIS Budget	119001	893022	7010					750,000	750,000
DIS General Institutional	119001	893901	7010					250,000	250,000
DIS Int'l Prog Student Abroad	119004	897102	7010					121,793	121,793
AUXILIARY ENTERPRISES									
DIS Utilities	133003	893603	8010					63,447	63,447
DIS Department of Public Safety	133003	893801	8010			13,307	4,261		17,568
TRANSFERS									
DIS Preventive Maintenance	133003	893619	9425					51,000	51,000
DIS Transfers Mandatory+NonManda	111001	893903	9425					1,702,966	1,702,966
DIS Transfers Mandatory+NonManda	112001	893903	9425					883,945	883,945
DIS Transfers Mandatory+NonManda	113001	893903	9425					701,063	701,063
DIS Transfers Mandatory+NonManda	114001	893903	9425					1,349,505	1,349,505
DIS Transfers Mandatory+NonManda	115001	893903	9425					586,788	586,788
DIS Transfers Mandatory+NonManda	119001	893903	9425					11,569,915	11,569,915
Total District Support Operations				-	\$ -	\$ 60,824,850	\$ 24,427,567	\$ 127,535,068	\$ 212,787,485

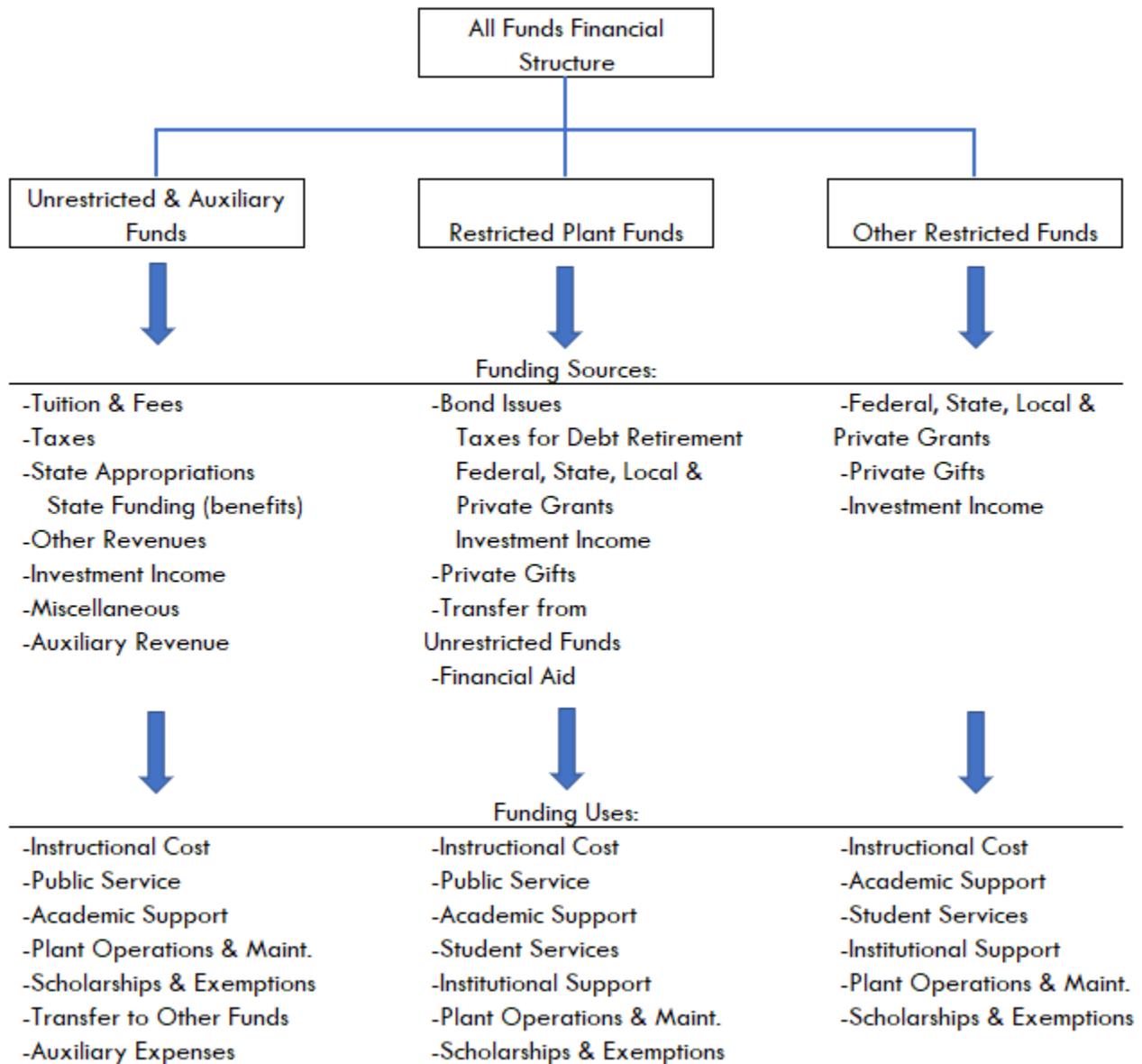
* FTE includes full-time faculty only (account code 61001).

** 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
2013-2014 (5)	77,019,978	26.12%	110,490,520	37.46%	96,714,128	32.79%	10,694,343	3.63%	294,918,969
2014-2015 (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

(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



Financial Policies and Procedures

C.1.3 (Policy) Appropriations and Revenue Sources Board Action/Amendment: 8/18/2009

Financial Stability

The Board has the legal power and duty to act as a fiduciary in the management of funds under the control of institutions subject to the Board's control and management. The target level for the current unrestricted fund balance is 15% of the annual current unrestricted funds budget.

Investments

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

Donations and Grants from Private Sources

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

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

Facilities Use

The grounds and facilities of the College District shall be used for the educational goals and purposes of the College District as set forth by the Board. Such uses, as determined by the Board, the Chancellor, and the respective college President, have priority over any other use of College District facilities. The grounds and facilities of the College District shall be made available to members of the College District community, including students and their respective registered organizations, when such use does not conflict with normally scheduled activities, or any College District policies or procedures. The requesting student(s) or student organization shall pay all expenses incurred by their use of the facilities. Such expenses are limited to the cost of required College District custodial, security, and building staffs.

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

Sale of College District Real Estate

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

Depository of Funds

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

Ad Valorem Taxes

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

For information on tax abatements and tax increment financing see C.1.10.



C.1.4 (Policy) Budget

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



Functional Category Descriptions

1xxx Instruction

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

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

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

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

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

- Lectures
- Seminars and Workshops
- Planetarium operations.

3xxx Academic Support

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

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

**4xxx Student Services**

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

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

5xxx Institutional Support

This category includes salary and operating expenditures for:

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

6xxx Operations and Maintenance of Plant

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

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

**7xxx Scholarships and Fellowships**

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

This category includes Institutional and Trustee.

Certain Payments to Students are not Scholarships and Fellowships:

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

8xxx Auxiliary Enterprises

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

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



Tuition and Fee History

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tuition per Sem Hour										
In-District	\$70	\$70	\$70	\$73	\$86	\$86	\$99	\$99	\$99	\$99
Out-of-District	\$185	\$185	\$185	\$194	\$202	\$202	\$215	\$215	\$215	\$215
Non-Resident	\$358	\$358	\$358	\$376	\$453	\$453	\$466	\$466	\$466	\$466
Student Support Service Fee					\$25	\$25	\$25	\$25	\$25	\$25
Student Activity Fee *					\$1	\$3	\$3	\$3	\$3	\$3
International Education Fee					\$1	\$1	\$1	\$1	\$1	\$1

Instructional Material Fee:

\$5 per SCH beginning with the Spring 2023, increased to \$10 per SCH beginning in the Fall 2023

* Per Credit Hour

2016 - Tuition and Fees schedule effective Spring 2016 based on the Board approval on October 27, 2015

2018 - Tuition and Fees schedule effective Spring 2019 based on the Board approval on July 2018

2020 - Tuition and Fees schedule effective Fall 2019 based on the Board approval on March 2019

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

\$99 per SCH for In-District,

\$170 per SCH for Out-of-District or

\$170 per SCH for Non-Texas Non-Resident

\$466 per SCH for International Non-Resident

Expanded Summer Momentum Plan (ESMP):

9 FREE credit hours for Alamo Colleges students enrolled full-time in Spring 2023 who also took classes at Alamo Colleges in Fall 2022.

6 FREE credit hours for Alamo Colleges students enrolled part-time in Spring 2023 who also took classes at Alamo Colleges in Fall 2022.

3 FREE credit hours for Alamo Colleges students who attended college for the first time in Spring 2023.



FY23 Budget-Related Board Minute Orders/Approved Minutes

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

Board Minute Order Index

Tuition and Fees Schedule for Fiscal Year 2023 (Fall 2022)	127
Debt Management Plan for Fiscal Year 2022 – 2023	132
Operating Budget Fiscal Year 2022 – 2023	133
Instructional Material Fee increase (Spring 2023)	135
All Funds Budget Fiscal year 2022 – 2023	136
Tax Rate for Fiscal Year 2022 – 2023	141
Compensation Adjustments Fiscal Year 2022 – 2023	147



Discussion and Possible Action on Tuition and Fee Schedule Effective Fall 2022

Presented to the Board Acting as Committee of the Whole on March 8, 2022 and now presented to the Board for approval on March 22, 2022.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approve the attached Tuition and Fee Schedule for the Fiscal Year 2022-2023."

PURPOSE

The purpose of this action is to obtain approval for the Alamo Colleges District's Fiscal Year 2022-2023 Tuition and Fee Schedule for San Antonio College, St. Philip's College, Northeast Lakeview College, Northwest Vista College and Palo Alto College.

BACKGROUND

The attached schedule reflects the following:

- \$0 increase in regular tuition for e-rate, in-district, out of district, non-Texas and International students
- Expanded Summer Momentum Program will be continued for Fiscal Year 2022-2023
- Removal of the following testing fees in support of student success:
 - GED and GED Re-examination fees
 - THEA Alternative (Accuplacer & ASSET)
 - TSI retest

IMPLICATIONS

Financial: Tuition and Fee revenue for FY 2023

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

Human Resources: N/A

Attachment: Tuition and Fee Schedule - Effective Fall 2022; Presentation

**Lisa L.
Mazure**

Digitally signed by Lisa L. Mazure
Date: 2022.03.03 10:39:54 -06'00'

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

**Dr. Diane
Snyder**

Digitally signed by Dr. Diane Snyder
Date: 2022.03.03 09:49:00 -06'00'

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

Dr. Mike Flores
Chancellor



Revised for continuation of Expanded Summer Momentum Plan

ALAMO COLLEGES DISTRICT
 SCHEDULE OF TUITION AND FEES
 Effective Fall 2022
 FY 2022- 2023

Texas Residents		Non-Texas/International
In- District	Out of District	Non- Resident
Per Semester Credit Hour (SCH)	Per Semester Credit Hour (SCH)	Per Semester Credit Hour (SCH)
\$99	\$215	\$466

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

Tuition:

\$99 per SCH for In- District,
 \$215 per SCH for Out of District and
 \$466 per SCH for Non- Resident

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

\$99 per SCH for In- District,
 \$170 per SCH for Out of District or
 \$170 per SCH for Non-Texas Non- Resident
 \$466 per SCH for International Non- Resident

Expanded Summer Momentum Plan (ESMP):

- 9 FREE Credit Hours for Alamo Colleges students enrolled full-time in Spring 2023 who also took classes at the Alamo Colleges in Fall 2022.
- 6 FREE Credit Hours for Alamo Colleges students enrolled part-time in Spring 2023 who also took classes at the Alamo Colleges in Fall 2022.
- 3 FREE Credit Hours for Alamo Colleges students who attended college for the first time in Spring 2023.

Free hours must be taken in the Summer term immediately following the Fall and Spring terms, which qualified student for this Expanded Summer Momentum Plan (ESMP).

Student Activity Fee:

Student Activity Fee, of \$3 per credit hour, will be assessed to all students.

Student Support Service Fee:

\$25 per semester, with a maximum of \$50 per Academic Year, which is non-refundable.

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.

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.



No Change

**ALAMO COLLEGES DISTRICT
SCHEDULE OF SPECIAL PROGRAM TUITION
FY 2022- 2023**

College	Program	Program Tuition Per Semester*
PAC	Aviation Technology	\$295 to \$36,000
PAC	Veterinary Technology	\$400
PAC	Cosmetology	\$300
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	\$1600
SPC	SPC Nursing – PN/LVN	\$1600
SAC	SAC BSN Nursing	\$1200
SAC	SAC Fire Science	\$1,100
SAC	SAC Law Enforcement	\$250
SAC	SAC Mortuary Science	\$175
SPC	Vision Care Technology	\$700
SPC	Automotive Technology	\$200
SPC	Bio-medical Equipment Technology	\$150
SPC	Computer Maintenance Technology	\$100
SPC	Aircraft Technology	\$250 to \$1,000
SPC	Diesel Technology	\$325 to \$600
SPC	Air Conditioning	\$250
SPC	Plumbing	\$125
SPC	Construction Technology	\$175
SPC	Electrical	\$250
SPC	Welding	\$100 to \$300
SPC	Automotive Collision	\$230
SPC	Manufacturing Engineering Technology	\$300
SWC	Advanced Manufacturing Technology (AMT)	\$400
SPC	Health Information Technology	\$500
SPC	Histology	\$700
SPC	Medical Laboratory Technician/ Phlebotomy	\$700
SPC	Occupational Therapy Assistant	\$700
SPC	Physical Therapist Assistant	\$700
SPC	Radiography	\$250- \$700
SPC	Respiratory Care	\$700
SPC	Surgical Technology	\$700
SPC	Sonography	\$700
SPC	Invasive Cardio Vascular	\$700
SPC	Culinary Arts / Baking and Pastry	\$200
All	Music - Two-semester credit hour Private Music Lesson	\$150
All	Music - One-semester credit hour Private Music Lesson	\$95

Special program tuition is estimated based on a normal progression by a full-time student. This tuition can vary based on the chosen course schedule and length of program. The special program tuition is usually assessed 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.



No Change

ALAMO COLLEGES DISTRICT
 SCHEDULE OF REFUNDABLE, CONTINUING EDUCATION TUITION AND FEES
 FY 2022- 2023

Auditing Fee	\$65
Instructional Materials	\$42 to \$150 per class

Continuing Education:

Tuition	
Reimbursable Courses	\$2.90 - \$28/ Instrl. Hr.
Non-Reimbursable Course	Market Based
Apprenticeship Training	\$2.80/ Instrl. Hr.
Contract Courses	Market Based

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

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

Community Service Program:	\$1.50 - \$3.50/ Instrl. hr.
-----------------------------------	------------------------------



Revised to remove
certain testing fees

ALAMO COLLEGES DISTRICT
SCHEDULE OF FEES NON-REFUNDABLE FEES
FY 2022- 2023

Examination Fees:	
Advanced Standing Examination Fee: per credit hour	\$99
CLEP	\$20
Correspondence Exam	\$20
Returned Check/ACH Return Fee	\$35
Library Fines:	\$0.10
Reserved Books: per day/per item (10 days max)	\$0.50
College Prep Fee: per credit hour	\$3
Installment Payment Plan	\$25
Administrative Set up Fee: per semester	
Late Fee, per each late payment	\$10
Study Abroad Administrative Fee	\$200
Foreign Student Application Fee	\$100
Diploma (Duplicate)	\$25
Transcripts (1st set free)	
Mailed	\$10
Electronic	\$5
Express	\$10 & \$35
ID Card Duplicate/Replacement	\$10
Parking Fines	
If paid within 10 days	\$16
If not paid within 10 days	\$21
If not paid within 20 days	\$27
Scobee Admission	Varies
Student Processing Fee	\$100
Transfer/Transient Evaluation	
SPC/SAC Internships- Accidental Insurance Coverage	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 2023

Presented to the Board Acting as Committee of the Whole on May 10, 2022 and now presented to Board for approval on May 17, 2022.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves the recommendations as presented in the FY 2023 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 2023.

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 2023 recommendations are outlined in the attached presentation.

IMPLICATIONS

Financial: Continuation of Debt Management Policy objectives; approval of FY 2023 Debt Management Plan
Strategic Plan: Performance Excellence
Human Resources: None

ATTACHMENT: FY 2023 Debt Management Plan presentation

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

Dr. Diane
 Snyder

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

Digitally signed by Dr. Diane Snyder
 Date: 2022.05.09 08:45:06 -05'00'

 Dr. Mike Flores Date
 Chancellor



Discussion and Possible Action on Fiscal Year 2022-2023 Operating Budget

Presented to the Board for approval at the Special Board Meeting on July 16, 2022.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves a Fiscal Year 2022-2023 Educational and General (E&G) Operating Expense Budget of \$403,389,591; Auxiliary Enterprise Budget of \$1,883,503; Mandatory Transfers for Texas Public Education Grants and Revenue Bond Debt Service of \$15,536,730; 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 \$427,418,276 based on revenues of \$402,622,595 and operating fund balance commitment of \$19,795,681 of prior year savings and HEERF institutional aid commitment of \$5,000,000."

PURPOSE

Approval of the Fiscal Year 2022-2023 Operating Expense Budget so that Colleges and Departments can begin ramping up operations for the fall 2022 semester. In August 2022, we will submit for approval the Total Budget including: a) Operating Tax Revenue updates upon receipt of the tax rolls, b) Restricted and Plant fund budgets and c) fund balance transfer updates as required.

BACKGROUND

The 2022-23 fiscal year budget reflects a balanced budget in these unprecedented times with an emphasis on two key focal points: *our students*, 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 FY23 budget include:

- Revenues
 - Projected -10.3% reduction in budgeted student enrollment (2% smart growth over FY22 actual enrollment pandemic effects)
 - New Instructional Material fee \$5 per Semester Credit Hour effective spring 2023
 - Increase of \$7.4 million in ad valorem tax revenue based on a balanced approach anticipating a decrease in the Maintenance and Operations Tax rate in September with high taxable assessed valuation growth (TAV) in Bexar County. Provides sustainable funding for student success strategies and Facilities Maintenance and Operations with no tax rate increase
 - No change in state appropriated funding as fiscal year 2023 is second year of the bi-annual funding of the 87th Texas Legislature
- Expenses
 - Provide all essential personnel and services required to serve our students
 - Student-focused: Instruction 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 fund – Micro-credentialing, Healthcare Clinics, San Antonio Food Bank navigators and pop-up markets support, Advocacy coordinators, Open Educational Resources (OER) Training, and participatory budgeting
 - Employee-focused: Retain and recruit our talented workforce by providing competitive market adjustments to compensation and a full suite of fringe benefits, along with training and development opportunities
 - Facilities Maintenance and Operations increase of \$1.3M to operate the new CIP buildings supported 100% by ad valorem tax revenues without raising the tax rate
 - Continued investments in Preventative Maintenance for our aging facilities with a total allocation of \$11.5M in FY23 (temporarily reduced from \$19.5M currently based on



availability of \$270M of approved Maintenance Tax Notes Debt). College Capital funds for furniture, fixtures and equipment replacement remain the same with a total allocation of \$5.3M

IMPLICATIONS

Financial:

Fiscal Year 2022-23 Educational and General (E&G) Operating Expense Budget of \$403,601,119, Auxiliary Enterprises of \$1,671,975, Mandatory Transfers of \$15,536,730, Natatorium Major Repair Fund Addition of \$51,000, Non-mandatory transfers of \$1,257,453 and Capital Expense Budget of \$5,300,000 based on revenues of \$402,622,595 and operating fund balance commitment of \$19,795,681 (from prior year budget savings), and HEERF institutional aid commitment of \$5,000,000.

Strategic Plan:

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

Human Resources:

N/A

ATTACHMENTS:

Attachment I – FY23 Budget Overview

**Dr. Diane
Snyder**

Digitally signed by Dr. Diane Snyder
Date: 2022.07.12 16:06:21 -05'00'

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

Date

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

Date

Dr. Mike Flores
Chancellor

Date



Discussion and Possible Action on Authorizing a Charge to Students to Partially Offset the Cost of Providing Students with All Required Course Materials

Presented to the Board for approval at the Special Board Meeting on July 16, 2022.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves an Instructional Material Fee of \$5 per Semester Credit Hour, to be assessed beginning with the spring 2023 term, increased to \$10 per Semester Credit Hour beginning in the fall 2023 .”

PURPOSE

Approval of this fee will provide funding in support of AlamoBooks+, the Alamo Colleges District initiative to provide universal access to instruction material, providing textbooks or digital materials on the first day of class. Students will be assessed a charge for a portion of the college’s cost of providing all student course materials, including textbooks [and access to a learning content management system], in the amount of \$5.00 per credit hour, as a separately billed fee beginning in spring 2023. The charge will increase to \$10.00 per credit hour in fall 2023.

BACKGROUND

Beginning in the spring 2022 and partnering with Barnes & Noble College, Inc., Alamo Colleges District has taken the next step in the journey to provide universal access to instruction material to our students that are available on the first day of class. To enable sustainability of this initiative, the Instruction Material Fee will provide a revenue stream to augment the innovative investment in AlamoBooks+, budgeted in FY23 at \$15,200,836.

IMPLICATIONS

Financial: Fiscal Year 2022-23 revenue of \$2,200,785

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

Human Resources: N/A

ATTACHMENTS: N/A

Dr. Diane Snyder
 Digitally signed by Dr. Diane Snyder
 Date: 2022.07.12 14:14:01 -05'00'

 Lisa Mazure, MSA, CPA Date
 Associate Vice Chancellor for
 Finance & Fiscal Services

 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 2022 – 2023 All Funds Budget

Presented to the Board Acting as Committee of the Whole on August 09, 2022 and now presented to the Board for approval on August 16, 2022.

MINUTE ORDER

“The Board of Trustees hereby approves the Fiscal Year 2022-23 total budget with projected revenues of \$1,069,857,165; restricted and plant fund balance inflow of resources of \$69,830,327; operating fund balance commitment of \$2,629,227; and expenses of \$1,002,656,065 (Exhibit I), and the All Funds Budget Report by Location (Exhibit III).”

PURPOSE

Approval of the fiscal year 2022 – 2023 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 16, 2022 to enable planning for the next academic year by the five colleges. This submission is for approval of the updated Total Budget including: a) Operating Tax Revenue updates upon receipt of the tax rolls, b) Restricted and Plant fund budgets and c) related fund balance transfers. (NOTE: The commitment of fund balance for construction projects is spread over multiple years. In December, Exhibit I will be amended for adjustments to the beginning fund balance to match the audited August 31, 2022 financial statements. Exhibit II is the Operating Budget that was approved by the Board of Trustees on July 16, 2022.

IMPLICATIONS

Financial: Fiscal Year 2022-23 Total Budget: Revenues of \$1,069,857,165, Expenses of \$1,002,656,065, Restricted and Plant Fund inflow of \$69,830,327, Operating Fund Balance transfer of \$2,629,227, resulting in a variance of \$67,201,100 in fund balance

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

Employee Services: N/A

ATTACHMENTS: All Funds Budget Report (Exhibit I); July 16, 2022 approved Operating Budget REVISED (Exhibit II); All Funds Budget Report by Location (Exhibit III)

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

Dr. Mike Flores Date
Chancellor

**Dr. Diane
Snyder**

Digitally signed by Dr. Diane
Snyder
Date: 2022.08.16 13:23:57
-05'00'

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



ALAMO COLLEGES

FY 2022 - 2023 ALL FUNDS BUDGET REPORT - PRELIM

Exhibit I

	Proposed Budget 2022 - 2023		Total
	Unrestricted	Restricted	
REVENUES			
Instruction and General	427,672,050	80,666,002	508,338,052
Public Service	1,318,721	-	1,318,721
Scholarships and Fellowships	-	75,777,242	75,777,242
Auxiliary Enterprises	4,767,695	-	4,767,695
Student Activity Fee	2,330,583	-	2,330,583
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	436,089,049	156,443,244	592,532,293
Capital Outlay	-	55,733,137	55,733,137
Renewals & Replacements	-	-	-
Building	-	329,145,082	329,145,082
Furniture & Equipment	-	3,800,410	3,800,410
Debt Services	-	88,646,243	88,646,243
Subtotal Plant Funds	-	477,324,872	477,324,872
TOTAL REVENUES	436,089,049	633,768,116	1,069,857,165
BEGINNING FUND BALANCES			
Instruction and General	148,112,003	2,178,268	150,290,271
Public Service	-	-	-
Scholarships and Fellowships	-	11,181,737	11,181,737
Auxiliary Enterprises	3,200,000	-	3,200,000
Student Activity Fee	2,871,393	-	2,871,393
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	154,183,396	13,360,005	167,543,401
Capital Outlay	-	56,747,288	56,747,288
Renewals & Replacements	-	-	-
Building	-	41,828,219	41,828,219
Furniture & Equipment	-	16,906,768	16,906,768
Debt Services	-	17,449,857	17,449,857
Subtotal Plant Funds	-	132,932,132	132,932,132
TOTAL BEGINNING FUND BALANCES	154,183,396	146,292,137	300,475,533
TOTAL AVAILABLE			
Instruction and General	575,784,053	82,844,270	658,628,323
Public Service	1,318,721	-	1,318,721
Scholarships and Fellowships	-	86,958,979	86,958,979
Auxiliary Enterprises	7,967,695	-	7,967,695
Student Activity Fee	5,201,976	-	5,201,976
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	590,272,445	169,803,249	760,075,694
Capital Outlay	-	112,480,425	112,480,425
Renewals & Replacements	-	-	-
Building	-	370,973,301	370,973,301
Furniture & Equipment	-	20,707,178	20,707,178
Debt Services	-	106,096,100	106,096,100
Subtotal Plant Funds	-	610,257,004	610,257,004
TOTAL AVAILABLE	590,272,445	780,060,253	1,370,332,698

TOTAL AVAILABLE = Current Funds + Plant Funds

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

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



ALAMO COLLEGES

FY 2022 - 2023 ALL FUNDS BUDGET REPORT - PRELIM

Exhibit I

	Proposed Budget 2022 - 2023		Total
	Unrestricted	Restricted	
EXPENDITURES			
Instruction and General	411,790,518	80,666,002	492,456,520
Public Service	2,013,010	-	2,013,010
Scholarships and Fellowships	-	81,001,509	81,001,509
Auxiliary Enterprises	1,883,503	-	1,883,503
Student Activity Fee	2,330,583	-	2,330,583
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	418,017,614	161,667,511	579,685,125
Capital Outlay	-	90,335,905	90,335,905
Renewals & Replacements	-	-	-
Building	-	236,024,301	236,024,301
Furniture & Equipment	-	719,573	719,573
Debt Services	-	95,891,161	95,891,161
Subtotal Plant Funds	-	422,970,940	422,970,940
TOTAL EXPENDITURES	418,017,614	584,638,451	1,002,656,065
TRANSFERS (IN) OUT			
Instruction and General	-	-	-
Public Service	-	-	-
Scholarships and Fellowships	5,224,267	(5,224,267)	-
Auxiliary Enterprises	-	-	-
Student Activity Fee	-	-	-
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	5,224,267	(5,224,267)	-
Capital Outlay	3,855,480	(3,855,480)	-
Renewals & Replacements	-	-	-
Building	51,000	(51,000)	-
Furniture & Equipment	-	-	-
Debt Services	11,569,915	(11,569,915)	-
Subtotal Plant Funds	15,476,395	(15,476,395)	-
NET TRANSFERS	20,700,662	(20,700,662)	-
TOTAL EXPENSE AND TRANSFERS	438,718,276	563,937,789	1,002,656,065
ENDING FUND BALANCES			
Instruction and General	163,993,535	2,178,268	166,171,803
Public Service	(694,289)	-	(694,289)
Scholarships and Fellowships	(5,224,267)	11,181,737	5,957,470
Auxiliary Enterprises	6,084,192	-	6,084,192
Student Activity Fee	2,871,393	-	2,871,393
Other (Use of Fund Balance)	-	-	-
Subtotal Current Funds	167,030,564	13,360,005	180,390,569
Capital Outlay	(3,855,480)	26,000,000	22,144,520
Renewals & Replacements	-	-	-
Building	(51,000)	135,000,000	134,949,000
Furniture & Equipment	-	19,987,605	19,987,605
Debt Services	(11,569,915)	21,774,854	10,204,939
Subtotal Plant Funds	(15,476,395)	202,762,459	187,286,064
TOTAL ENDING FUND BALANCES	151,554,169	216,122,464	367,676,633
TOTAL EXP, TRANSF & BAL	590,272,445	780,060,253	1,370,332,698
TOTAL EXP, TRANSF & BAL = TOTAL EXPENDITURES + NET TRANSFERS + TOTAL ENDING BALANCES			
Change in Fund Balance	(2,629,227)	69,830,327	67,201,100



ALAMO COLLEGES DISTRICT

Three Year General Operating Budget Comparison: FY21, FY22, & FY23

DESCRIPTION	FY21 APPROVED	FY22 APPROVED	FY23* APPROVED	FY23 REVISED	INC/(DEC) FY23 vs. FY22
REVENUES					
STATE APPROPRIATIONS	\$66,832,878	\$67,793,857	\$67,793,857	\$67,793,857	\$0
State Paid Benefits	\$20,443,541	\$20,966,235	\$21,449,664	\$21,449,664	\$483,429
<u>TUITION AND FEES:</u>					
Tuition	\$114,045,106	\$112,945,865	\$103,689,751	\$103,689,751	(\$9,256,114)
Pledged Tuition	\$25,507,410	\$24,955,771	\$22,717,778	\$22,717,778	(\$2,237,993)
Exemptions	(\$33,169,911)	(\$33,809,714)	(\$30,400,452)	(\$30,400,452)	\$3,409,262
Fees	\$4,259,978	\$4,066,590	\$4,749,861	\$4,749,861	\$683,271
TAXES	\$178,255,051	\$195,031,684	\$202,456,853	\$230,923,307	\$35,891,623 A1)
CONTRACTS & INDIRECT COSTS	\$560,000	\$645,000		\$5,000,000	\$4,355,000 A2)
INVESTMENT INTEREST INCOME	\$700,000	\$500,000	\$750,000	\$750,000	\$250,000
OTHER INCOME	\$5,238,867	\$4,971,332	\$5,574,688	\$5,574,688	\$603,356
TOTAL EDUCATIONAL & GENERAL REVENUE	\$382,672,920	\$398,066,620	\$398,782,000	\$432,248,454	\$34,181,834
AUXILIARY ENTERPRISES	\$5,090,222	\$4,556,488	\$3,840,595	\$3,840,595	(\$715,893)
TOTAL GENERAL OPERATING REVENUES	\$387,763,142	\$402,623,108	\$402,622,595	\$436,089,049	\$33,465,941
FUND BALANCE COMMITMENTS:					
General Operations	\$0	\$7,108,906	\$24,795,681	\$2,629,227	(\$4,479,679)
TOTAL FUNDS AVAILABLE	\$387,763,142	\$409,732,014	\$427,418,276	\$438,718,276	\$28,986,262
EXPENDITURES					
<u>EDUCATIONAL AND GENERAL *</u>					
INSTRUCTION	\$121,336,166	\$126,132,714	\$131,685,747	\$131,685,747	\$5,553,033 B)
PUBLIC SERVICE	\$1,475,579	\$1,613,707	\$2,013,010	\$2,013,010	\$399,303
ACADEMIC SUPPORT	\$24,259,563	\$25,800,657	\$41,499,383	\$41,499,383	\$15,698,726 C)
STUDENT SERVICES	\$52,123,602	\$55,241,668	\$58,822,502	\$58,822,502	\$3,580,834 D)
INSTITUTIONAL SUPPORT	\$112,934,348	\$120,216,179	\$118,970,742	\$118,970,742	(\$1,245,437) E)
OPERATIONS and MAINTENANCE of PLANT	\$49,159,596	\$53,905,661	\$49,130,530	\$60,430,530	\$6,524,869 F)
SCHOLARSHIPS/EXEMPTIONS	\$2,076,343	\$1,983,906	\$1,267,677	\$1,267,677	(\$716,229)
TOTAL EDUCATIONAL and GENERAL EXPENDITURES	\$363,365,197	\$384,894,492	403,389,591.00	414,689,591.00	\$29,795,099
<u>AUXILIARY ENTERPRISE EXPENDITURES</u>	\$1,955,950	\$2,105,503	\$1,883,503	\$1,883,503	(\$222,000)
<u>MANDATORY TRANSFERS FOR:</u>					
REV BOND DEBT SERV	\$10,459,125	\$10,312,463	\$10,312,463	\$10,312,463	\$0
TEXAS PUBLIC EDUCATIONAL GRANT	\$5,943,497	\$5,811,104	\$5,224,267	\$5,224,267	(\$586,837)
CAPITAL BUDGET	\$4,730,920	\$5,300,000	\$5,300,000	\$5,300,000	\$0
<u>NON-MANDATORY TRANSFERS FOR:</u>					
NON-MANDATORY TRANSFER - OTHER	\$1,257,453	\$1,257,452	\$1,257,452	\$1,257,452	\$0
NATATORIUM MAJOR REPAIR FUND	\$51,000	\$51,000	\$51,000	\$51,000	\$0
TOTAL UNRESTRICTED CURRENT FUND	\$387,763,142	\$409,732,014	\$427,418,276	\$438,718,276	\$28,986,262

* FY23 proposed budget is pending final Banner load by functional category

A1) Increase in ad valorem tax revenue based on a balanced approach pending final Tax rate in September with high taxable assessed valuation growth (TAV) in Bexar County; A2) \$5m one-time HEERF funds committed to partially cover funding for AlamoBOOKS+

B) Instruction - FY23 Compensation Increase

C) Academic Support - AlamoBOOKS+ \$15.2M, FY23 Compensation Increase

D) Student Services - Peer Advisors \$1.2M, FY23 Compensation Increase

E) Includes (\$.645k) IDC Contra (PY in revenues), FY23 Compensation Increase, (\$.500k) decrease in Int'l Contract Training

F) Revised FY23 includes restoring Preventive Maintenance to PY budget level and one-time \$3.3m for Safety investments.

Building/Ground Maintenance, Houskeeping Expenses increases \$1.4M, and \$.952k Insurance increases.



FY 2022 - 2023 ALL FUNDS BUDGET SUMMARY BY LOCATION
Exhibit III

	SAC	SPC	PAC	NVC	NLC	TOTAL
Formula/Non-formula Funding	53,625,134	39,290,009	27,258,939	37,830,481	17,079,772	\$175,084,334
District Support Operations	43,992,954	37,162,364	24,480,816	29,498,509	14,540,128	\$149,674,772
Benefits/PM/Capital/Investments/Comp	\$25,971,444	\$19,205,116	\$12,629,287	\$17,967,729	\$8,057,001	\$83,830,577
General Institutional Expense	\$9,684,982	\$6,527,930	\$4,470,343	\$6,580,532	\$2,864,805	\$30,128,593
Approved Operating Budget	\$133,274,514	\$102,185,420	\$68,839,385	\$91,877,252	\$42,541,706	\$438,718,276
College Restricted Expense	\$116,601,584	\$137,841,835	\$100,232,316	\$94,968,527	\$55,914,341	\$505,558,603
DSO Restricted Expense	\$13,464,241	\$15,916,563	\$11,574,304	\$10,966,566	\$6,457,512	\$58,379,186
Restricted Budget	\$130,065,825	\$153,758,398	\$111,806,620	\$105,935,093	\$62,371,853	\$563,937,789
TOTAL ALL FUNDS BUDGET	\$263,340,339	\$255,943,818	\$180,646,005	\$197,812,345	\$104,913,558	\$1,002,656,065



Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2022-2023

Presented to the Board Acting as Committee of the Whole August 9, 2022, and now presented with Committee-requested revisions to the Board for approval on August 13, 2022.

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 and a Debt levy tax rate of \$0.041390/\$100 of assessed valuation, for a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2022/23 which is greater than the No-New-Revenue tax rate of \$0.135309/\$100 of assessed valuation but less than the Voter-Approval tax rate of \$0.150322/\$100 of assessed valuation. The Board hereby ratifies its implied delegation to the Vice Chancellor for Finance and Administration or delegate to calculate the no-new-revenue tax rate and the voter-approval tax rate relying on the Bexar County Tax Assessor-Collector and hereby authorizes and directs the Vice Chancellor or delegate to provide the public notices and to arrange the public hearing on appropriate dates as required by the Texas Tax Code for the proposed tax rate increase. Following such notice and hearing, the Board of Trustees shall deliberate and vote on the final tax rate increase, within the applicable time frame set out in the Texas Property Tax Code."

PURPOSE

The Alamo Colleges 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 2022, 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 2022 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 FY23 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 \$0.098134/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.105984/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2022/23 debt service payments and other actions per the approved FY 2023 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the No-New-Revenue tax rate of \$0.135309/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.150322/\$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).



IMPLICATIONS

Financial: Provide tax revenues required to support Alamo Colleges District operations and fund annual debt service payments
Strategic Objective: Goal I Student Success and Goal III Performance Excellence
Attachments: Exhibit A: Notice of Calculated Tax Rates
Exhibit B: 2022 Tax Planning Calendar (FY 23)
Exhibit C: Notice of Public Hearing/Meeting to Vote on Tax Rate

Dr. Diane Snyder Digitally signed by Dr. Diane Snyder
Date: 2022.08.16 12:44:43 -05'00'

Lisa L. Mazure, MSA, CPA Date
Assoc. Vice Chancellor of Finance
and Fiscal Services

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

Dr. Mike Flores Date
Chancellor



Notice About 2022 Tax Rates

Property Tax Rates in ALAMO COMMUNITY COLLEGE DISTRICT

This notice concerns the 2022 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: \$0.135309/\$100

This year's voter-approval tax rate: \$0150322/\$100

To see the full calculations, please visit 233 N. Pecos-La Trinidad, San Antonio, TX 78207 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
I&S	17,449,858

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	19,600,000	21,511,638	0	41,111,638
Maintenance Tax Notes	34,620,000	9,257,325	0	43,877,325
Total required for 2022 debt service				\$84,988,963
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2022				\$84,988,963
+ Amount added in anticipation that the unit will collect only 99.54% of its taxes in 2022				\$392,755
= Total debt levy				\$85,381,718

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 7/23/2022 by 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



EXHIBIT B TAX PLANNING CALENDAR

DATE	ACTION
Tuesday, August 16	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 13 (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.
Friday, 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	\$0.135309 per \$100
VOTER-APPROVAL TAX RATE	\$0.150322 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2021 tax year and the 2022 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 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13 AT 2222 N. Alamo Street, San Antonio, TX 78215 AT 6:00 p.m.

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.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.149150	\$0.149150	increase of 0.000000, or 0.00%
Average homestead taxable value	\$243,824	\$271,411	increase of 27,587, or 11.31%
Tax on average homestead	\$363.66	\$404.81	increase of 41.15, or 11.32%
Total tax levy on all properties	\$253,342,610	\$287,214,809	increase of 33,872,199, or 13.37%

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 08/03/2022. To see the full calculations or for a copy of the Tax Rate Calculation Worksheet, please visit:

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

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Discussion and Possible Action on FY23 Smart Talent Compensation Adjustments

Presented to the Alamo Colleges District Board of Trustees for approval on July 16, 2022.

MINUTE ORDER

“The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective September 1, 2022, 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 as we enter FY23 to recruit and retain the excellent talent our Alamo Colleges District student success mission requires. Careful market analyses show compensation adjustments are needed to recruit and retain essential talent. A further set of faculty stipend adjustments are required to recruit and retain high-wage/high-demand faculty for our Nursing, Healthcare, IT, Advanced Manufacturing programs and the anticipated FY23 Bachelor of Technology program in Cyber Security Engineering. The recommended market adjustments include wage increases for work-study students and other students employed by the College District to keep pace with the local market and ensure students can afford to participate in work-based learning opportunities provided by the College District.

MARKET ADJUSTMENTS

The defined market position for faculty is 3rd among the eight largest Texas Community College Districts based on the results of the annual TCCTA survey of Texas colleges. The defined market position for staff, administrators is 100% comp-a-ratio in ranges developed independently through Hay/Kom Ferry analysis of the Higher Ed and General Industry markets to produce a competitive pay position comparable to faculty “3ness” as a blended market of Higher Ed and General Industry benchmark jobs for each ACD salary grade.

A FY23 market adjustment of 4% is recommended for all full-time faculty, effective September 1, 2022. This market adjustment brings Alamo Colleges slightly above “threeness” (third in compensation competitiveness among our 8 Texas Peers).

Full-Time Faculty Market Assessment				Adjunct Faculty Market Assessment			
Peers	Rank	MA Minimum	% Below 3ness	Peers	Rank	Pay Per Course	% to 3ness
Tarrant	1	\$ 53,372		Austin	1	\$ 3,477	
Austin	2	\$ 52,769		El Paso	2	\$ 3,050	
Dallas	3	\$ 50,326	3ness Target	Tarrant	3	\$ 2,887	3ness Target
Alamo Today	4	\$ 48,454	3.86%	Alamo Today	4	\$ 2,643	9.23%
Lone Star		\$ 46,525		Dallas		\$ 2,640	
Houston		\$ 46,150		Houston		\$ 2,094	
San Jacinto		\$ 45,587		Lone Star		\$ 2,196	
El Paso		\$ 42,478		San Jacinto		\$ 2,064	
Average		\$ 48,208		Average		\$ 2,631	

On the same basis, Adjunct faculty compensation is recommended to increase 9.5% for a position slightly above “threeness”.



Staff, administrators, student workers and work-study student compensation is recommended to increase 4.5% based on the results of this year’s Hay/KornFerry analysis. Additional increase amounts will be awarded to ensure all full-time employee pay will be increased at least \$2,000 per year.

As in prior years, the full-time faculty and non-faculty new hire rates will be increased but lag 1.75% behind the rates paid to existing employees so as to avoid compression. Also, as in prior years, adjustment amounts may not increase an employee’s compensation above 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.

The following expenses by employee classification are projected:

Employee Classification	% Increase	Average Increase	Head Count	FY22 Cost
Full-time Regular Faculty	4.0%	\$3,084	779	\$2,402,613
Adjunct Faculty & CE Instructors	9.5%	\$ 845	3,112***	\$2,630,585
Staff, Student Workers & Administrators* + adjusting all staff by at least \$2,000/year	4.5%+	\$2,757	1,732	\$4,774,884 + \$463,494
Work study Students	4.5%	\$0.62/hour	800	State/Federal Funding
Total (with benefits)****				\$10,271,575

* 1% one-time temporary adjustment in FY22.

*** total employed

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

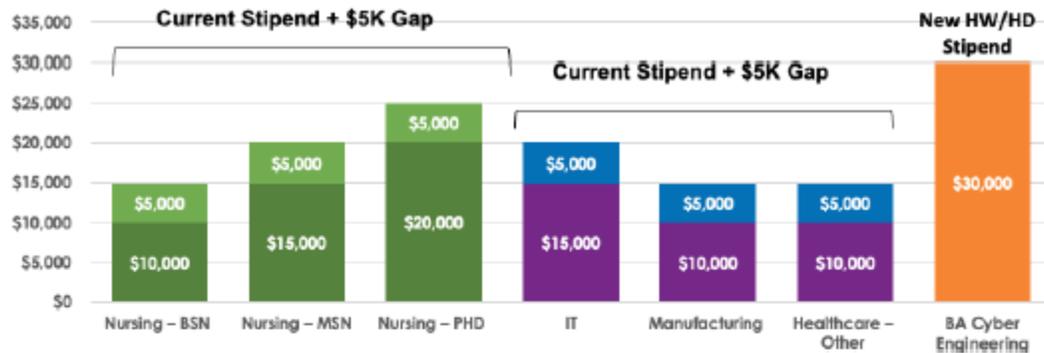
HW/HD (HIGH-WAGE/HIGH-DEMAND) FACULTY STIPENDS

The HW/HD faculty at Alamo Colleges sustain and grow programs that are critical to student success, economic mobility and the economic development of our community. The College District currently provides additional compensation in the form of annual stipends to faculty teaching in HW/HD programs. The additional compensation is required to compete in the job markets for qualified Nursing, IT, Advanced Manufacturing, and Healthcare faculty. The stipends address the significant compensation gap that exists between teaching and the HW/HD professions in which those faculty are qualified to work. In FY23 St. Philip’s College expects to launch a BAT Cyber Security Engineering program which will require the support of faculty from one of the most in-demand high-wage/high-demand fields in the country.

Based on an analysis of the academic and non-academic job markets, individuals in these disciplines command salaries of \$15,000 to \$30,000 above the ACD “threeness” targets for all faculty. In FY22 stipends of \$10,000 to \$20,000 were approved for our HW/HD program faculty, based on discipline. Stipend increases on September 1, 2022, of \$5,000 per discipline and nursing degrees are recommended. A Stipend of \$30,000 is recommended for faculty of the BAT Cyber Security Engineering program.



High-Wage/High-Demand Faculty Market Gaps and Proposed FY23 Stipends



HW/HD Faculty	FTEs	Current Annual Stipend	Proposed Annual Stipend Increase/FTE	FY23 Cost Increase
Nursing – BSN*	7	\$10,000	\$5,000	\$40,157
Nursing – MSN*	8	\$15,000	\$5,000	\$46,322
Nursing – PhD*	13	\$20,000	\$5,000	\$75,273
IT & BAT Cyber Engineering	59.6	\$15,000 \$0	\$5,000 BAT Cyber Eng. \$30k Annual Stipend	\$334,002
Manufacturing & Healthcare (non-Nursing)	163.5	\$5,000	\$10,000	\$923,650
Grand Total with Benefits*				\$1,419,404

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

Annual stipend amounts are provided to full-time faculty and, on a prorated basis, to adjunct and CE faculty.

HW/HD 12-MONTH CONTRACTS

Cohort-based HW/HD programs will be moving toward 12-month contracts for HW/HD faculty beginning with SAC Nursing in Fall 2022. Additional cohort-based programs are projected to move gradually to 12-month contracts in FY23. This change assures the level of year-round faculty and course availability needed reduce program completion time for students. The total projected cost for this change, accommodating most cohort based HW/HD programs, is \$926,572.

INFRASTRUCTURE JOB FAMILY

In May 2020 a standardized Offer Equity Formula was implemented for the determination of pay offers for staff hires and promotions. Longstanding staff and HR concerns about the fairness of salary offers for new hires was the genesis for this effort to establish more, consistent, objective and equitable compensation offers. The United Staff Senate was engaged to work with HR developed a standardized Formula for offer calculation that uniformly recognizes each candidate’s education and experience beyond the minimum requirements for the position. The calculation to factor in the pay of existing staff to avoid new hire offers that exceed the pay of similarly situated staff already onboard. The Formula is now applied consistently by the HR Recruiting Team to each staff hire and promotion.



In September 2021, the formula was successfully applied to the 650 employees of the ACD Student Success job family to align pay equity across the job family based on years of experience and education. In FY23, the formula is recommended for application to three Infrastructure Job Families: DPS/Police, IT and Facility/Trade professions and STEM Tutors. Application to the remaining Academic, College Services, DSO and other Administrative Support Job Families will be a Smart Talent priority for consideration in FY24 and/or FY25.

The projected FY23 cost to apply the Offer Equity Formula to the DPS/Police, IT, Facilities and STEM Tutor professions on September 1, 2022 is \$945,465. Application of the Formula will enhance the College District’s ability to retain and recruit staff performing functions vital to the ongoing operation of all sites and the success of students in STEM courses.

PART-TIME AND RETIREE RATE EQUITY/COMPETITIVENESS

Part-time employees, including those who have retired from a full-time job with ACD have, for many years, been compensated at the pay-range minimum for their position. This is not a competitive position for experienced part-time talent. Adjustment of the part-time staff on September 1, 2022, beyond the standard FY23 4.5% adjustment, using the Offer Equity Formula, is recommended. This change will position valued members of the ACD team in a competitive position based on the experienced and education they possess relative to their full-time peers.

Part-time retirees will be further adjusted up to their pre-retirement rate and retirees rehired in the future will maintain their pre-retirement rate (assuming employment in the same position post-retirement). The projected cost for this additional adjustment of part-time and retiree rates is \$422,805.

IMPLICATIONS

- Financial:**
 - FY23 total cost with benefits, all effective 9/1/22: \$14,285,822**
 - Annualized cost with benefits: \$14,285,822**
 - FY23 market adjustments – \$10,271,575
 - FY23 HW/HD faculty stipend increases & 12-month contracts – \$2,345,977
 - FY23 Infrastructure, STEM Tutor & Part-timer OE adjustments – \$1,368,270
 - FY23 Extended New Faculty Orientation pay – \$300,000 (eff. 9/1/2022)
- Strategic Plan:** III. Performance Excellence
- Human Resources:** 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: 2022.07.15 12:59:03 -05'00'

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

Dr. Mike Flores Date
Chancellor



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 including expenses for operation and maintenance of plant and institutional support.

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

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

Balanced Budget – Revenue budget equals expense budget.

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

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

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

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

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

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

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

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

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

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



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

CIP – Capital Improvement 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.

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.

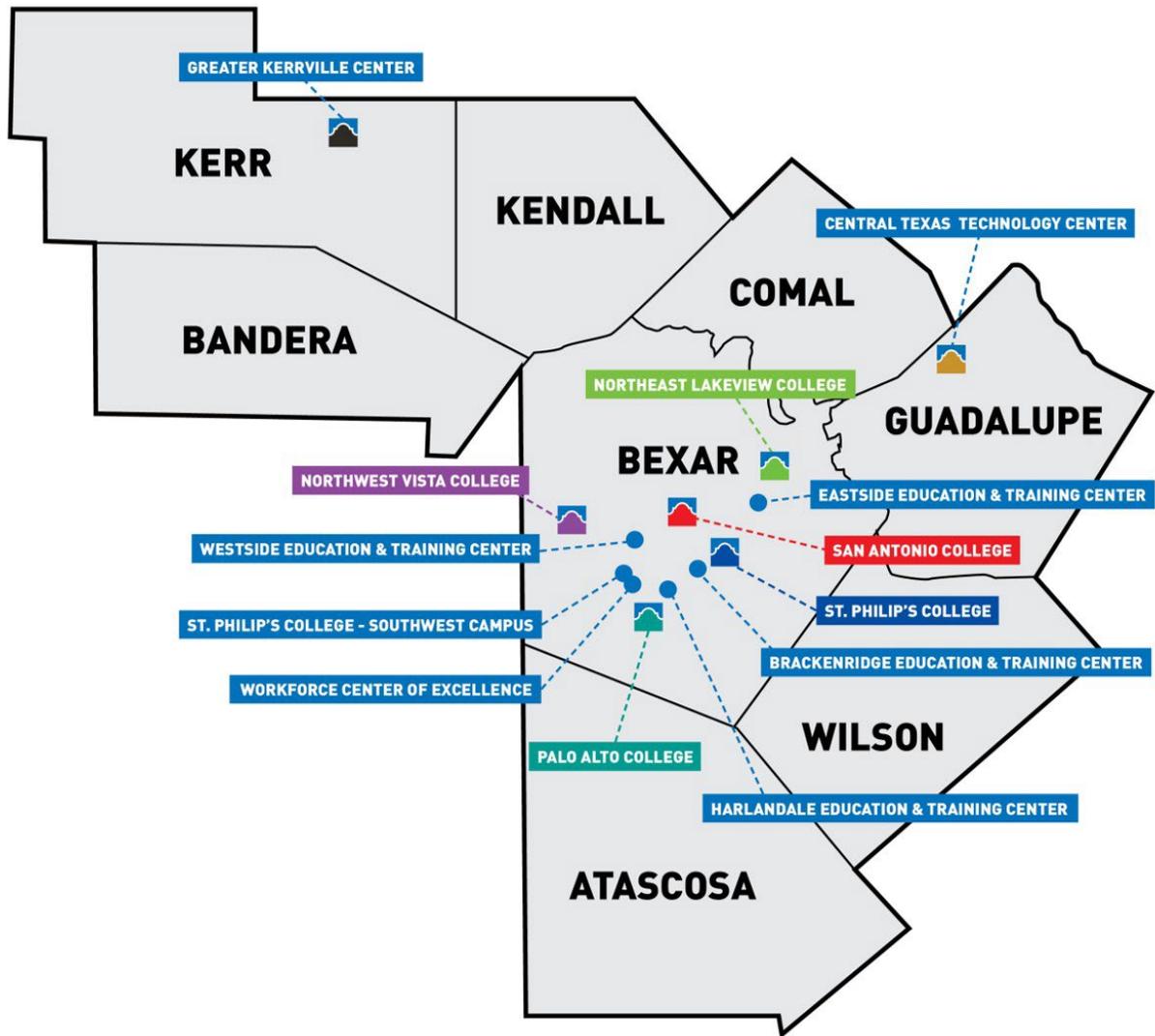
Unduplicated Count – Student enrolled at more than one of the Alamo Colleges counted only once in district-wide totals.

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

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



ALAMO
COLLEGES
DISTRICT

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