



ALAMO COLLEGES DISTRICT **ANNUAL OPERATING BUDGET** FISCAL YEAR 2025-2026



ALAMO
COLLEGES
DISTRICT

NORTHEAST LAKEVIEW COLLEGE

NORTHWEST VISTA COLLEGE

PALO ALTO COLLEGE

ST. PHILIP'S COLLEGE

SAN ANTONIO COLLEGE



ALAMO COMMUNITY COLLEGE DISTRICT

FY 2025-2026 Annual Operating Budget

BOARD OF TRUSTEES

Joe Alderete Jr., Vice-Chair, District 1

Gloria Ray, Assistant Secretary, District 2

Anna Uriegas Bustamante, Secretary, District 3

Dr. Lorena Pulido, District 4

Gerald Lopez, District 5

Dr. Gene Sprague, District 6

Dr. Yvonne Katz, District 7

Dr. Clint Kingsbery, Chair, District 8

Leslie Sachanowicz, District 9

Josiah Rodriguez, Student Trustee

Dr. Mike Flores, Chancellor

Dr. Thomas Cleary, Interim Vice Chancellor for Finance and Administration

Shayne A. West, Associate Vice Chancellor of Financial Planning and Auxiliary Services

Daisy D. Castillo, Chief Budget Officer



Table of Contents

INTRODUCTION	4
Message from the Chancellor	5
Organizational Description.....	6
The Five Colleges of the Alamo Colleges District.....	7
District Operations at ACCESS.....	8
Off-Campus Sites	8
Workforce Profile of Alamo Colleges District	9
Regulatory Requirements	9
Organizational Structure/Organizational Governance of ACD.....	10
Annual Budget Cycle.....	12
EXECUTIVE SUMMARY	13
Strategic Goals and Strategies.....	14
Priorities and Issues	19
Fund Overview	24
Basis of Budgeting.....	24
Long-Range Financial Plans	25
Budget Process	25
Departmental and Colleges Overview	26
Goals & Performance Measures	29
BUDGET-IN-BRIEF	30
Budget Overview.....	32
Fund Schedules.....	33
REVENUES AND EXPENSES	35
Revenue and Functional Expense Alignment.....	36
FY26 Revenue Summary	37
Revenue Breakdown by Source	40
College and District Support Non-Formula.....	40
Non-Formula Revenue.....	40
Tuition and Fees	41
Ad Valorem Taxes.....	45
State Appropriations	46
FY26 Expense Summary.....	49
FY26 Funding Allocation	53
Talent Strategies.....	58
Salaries, Wages and Benefits	59
Alamo Colleges District Staffing.....	60
Facilities Maintenance and Long-Range Planning	66
Annual Capital Budget Overview	66
Prioritization and Reallocation.....	67
Capital Improvement Programs.....	68



TAX REVENUE & DEBT SERVICE	70
Assessed Value and Tax Levy of Taxable Property	71
Growth in Taxable Valuation.....	71
Tax Rate	73
Debt Supported by M&O Tax Revenue	74
Debt Supported by Debt Tax Revenue.....	75
STUDENT DATA	76
Daily Registration Report.....	77
Contact Hours	81
Headcount – All Parts of Term.....	82
Annual Enrollment	84
APPENDIX	85
Department Budget Allocations by College by Functional Categories.....	86
All Funds Financial Structure	114
Ten Year Trend of Revenue Sources	115
Financial Policies and Procedures.....	116
Functional Category Descriptions	149
Tuition and Fee History.....	152
FY26 Budget-Related Board Minute Orders/Approved Minutes.....	153
Statistical and Supplemental.....	176
Glossary	182



INTRODUCTION



Message from the Chancellor

December 1, 2025

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

Over the last 80 years, the Alamo Colleges District has served generations of families by providing access to education and a path to social and economic mobility. As we look ahead to the next chapter for the Alamo Colleges District, we are embarking on a period of remarkable growth, bold innovation, and transformative impact. We are charting a courageous course toward our moonshot of partnering to end poverty through education and training and fulfilling our mission of empowering our diverse communities for success. Together, we are building on our legacy while creating a future where every learner has the opportunity to thrive.

The overall goal of the Fiscal Year 2026 Annual Budget (FY26) is to continue the momentum we created in positioning the Alamo Colleges District for growth by making the most effective use of every dollar of revenue to support the economic and social mobility of the members of our community and the success of our students.

This year, we have continued to reach significant milestones: we awarded over 14,000 degrees and certificates - the highest number of degrees and certificates in our history – and we have enrolled a record-breaking 87,000 learners in Fall 2025. Each of our five colleges is growing in impact, and we have three colleges over the 20,000 learner mark. Northwest Vista College is close to surpassing 22,000 learners, Palo Alto College is nearing 15,000, San Antonio College exceeds 20,500, St. Philip's College has reached 20,000, and Northeast Lakeview College has tracked past 10,000.

Our thriving community of learners is at the heart of everything we do, and this surge in enrollment reflects the growing recognition of ACD as a hub of academic excellence, support, and personal growth. It is also a reflection of the commitment, dedication, and hard work of colleagues across the entire Alamo Colleges District who have contributed to this remarkable achievement. Budget highlights for FY26 include:

- Supporting student-focused strategies including AlamoPROMISE, AlamoBOOKS+, and AlamoU by scaling high school equivalency offerings and strengthening matriculation to continuing education and academic programs.
- Implementing Talent Strategies to retain faculty and staff and remain competitive, including market rate adjustments, completion of equity pay, and continuing the Faculty Multi-Year Contract program.
- Sustaining core services like instructional delivery, college and departmental expenses, and benefits and enterprise-wide investments.

As we move forward through FY26 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

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 is a two-time recipient of the Malcolm Baldrige National Quality Award, the nation's highest honor for performance excellence.



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 four bachelor's degree programs. 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.

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.

Student Demographics

Female	59%
Male	41%
	100%
Hispanic	68%
White	17%
African American	9%
Other	6%
	100%



Part-time	80%
Full-time	20%
	100%
Continuing	51%
Dual Credit	21%
FTIC*	20%
Transfer	8%
	100%



Source: Student Profile - Fall 2024 Certified

*FTIC - First Time in College



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

Mission Vision Values

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

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



STUDENTS FIRST



RESPECT FOR ALL



COMMUNITY-ENGAGED



COLLABORATION



CAN-DO SPIRIT



DATA-INFORMED

Alamo Colleges District Moonshot

The "Moonshot" term reflects a bold goal of partnering to end poverty through education and training. This effort is aimed at eliminating barriers to student success and contributing to the development of the future workforce by promoting access to education in our community.

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 autonomy in accordance with ACD's unique Participatory Leadership model of collaborative leadership between the Colleges and District Operations. Based on that autonomy, each College is accredited independently by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate degrees and certificates. Across Bexar County, the five colleges and their off-campus sites encompass more than 6 million square feet across 1,078 acres. Each campus features typical college facilities, including academic and classroom buildings, administrative offices, libraries, gymnasiums, cafeterias, science and computer labs. Additionally, each college hosts specialized facilities, such as performing arts centers, natatoriums, allied health and emergency medical training areas, and mortuary science labs.

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 350 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.



District Operations at ACCESS



The Alamo Colleges District Operations are headquartered in the Alamo Colleges Center of Excellence for Student Success (ACCESS) building, located near San Antonio's vibrant Pearl District. District Operations provides essential administrative services and support to the five colleges through Collaborative Agreements. The ACCESS building houses the executive offices of the Chancellor and Vice Chancellors, along with departments such 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, the Center for Student Information, Police, workforce programs, and other service units. The building also features a large conference center designed for cross-college meetings, program collaborations, and community events.

In March 2025, ACD celebrated the grand opening of the 7,000-square-foot ACCESS Welcome Center. This new space is designed to connect and support individuals at every stage of their educational journey. The space will provide hands-on assistance, whether they are exploring career options, applying to college, or completing enrollment steps.

Services offered at the new Welcome Center include:

- Career and program exploration
- Applying to college
- Completing enrollment steps
- Academic and student support services
- GED/High School Equivalency Program
- English as a Second Language (ESL)



Off-Campus Sites

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

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



FY 2025 Awards and Recognitions

- Alamo Colleges District has received the 2025 Excellence in Mental Health and Well-Being Award from Insight Into Academia magazine.
- All five Alamo Colleges have received the Gold Veteran Education Excellence Recognition Award from the Texas Veterans Commission for 2025.
- San Antonio College earned the UPCEA Innovation in Alternative Credentials Award for its marketable skills badges.
- St. Philip's College was awarded the UPCEA International Program of Excellence Award for its global collaboration in nursing education.
- Northeast Lakeview College earned the Silver Level Caring Campus Certification from the Institute for Evidence-Based Change (IEBC).
- St. Philip's College named All Star of the Year at Workforce Solutions Alamo's Inaugural Impact Awards.
- Northwest Vista College is recognized as the top 1% of community colleges in the nation by the Aspen Institute.
- *Excelencia* in Education, a national leader in catalyzing institutional transformation for student success in higher education, announced that San Antonio College has earned the Seal of *Excelencia* recertification.
- Alamo Colleges District was recognized with the Association for Talent Development (ATD) 2024 BEST Award, honoring excellence in talent development.
- Alamo Colleges District maintains Aaa/AAA bond ratings from Moody's and Standard & Poor's, among the highest held by community college districts nationwide, reflecting strong fiscal management and governance.



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.

Regulatory Requirements

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



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

HB 1495 Requirements

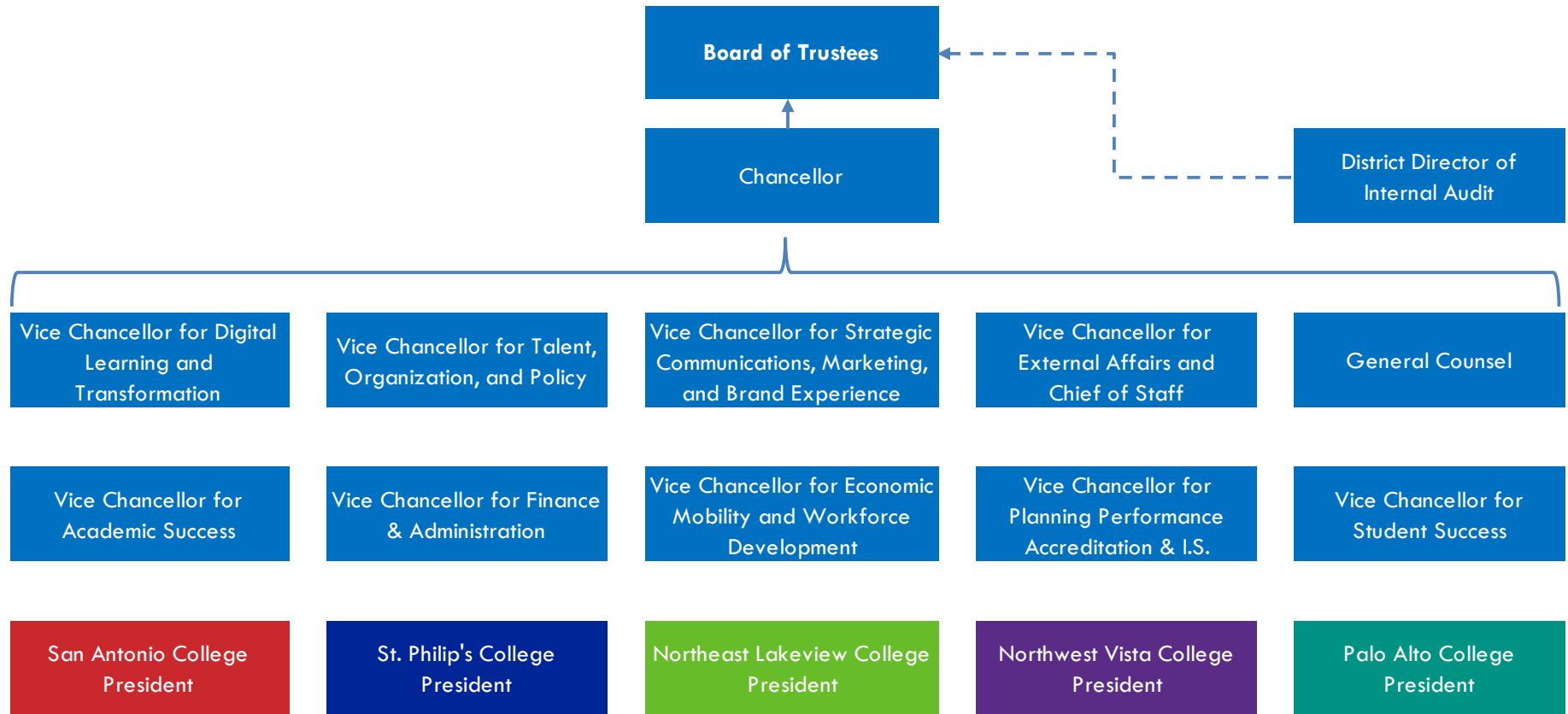
HB 1495 (86th Legislature) requires all political subdivisions to report expenditures "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action." The Alamo Colleges District (ACD) is a member of both Texas Association of Community Colleges (TACC)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

Organizational Structure/Organizational Governance of ACD

The Chancellor serves as the Chief Executive Officer (CEO) of the Alamo Colleges District and reports to a nine-member Board of Trustees (Board). The Board also includes a non-voting Student Trustee and Student Trustee Alternate, who are selected annually by the Board following a nomination process through the student associations of the five colleges to serve one-year terms representing the student body.

Trustees are elected by voters from nine single-member districts in the San Antonio area and serve six-year staggered terms. The Board functions as a Committee of the Whole but utilizes standing committees for focused review and recommendations, as defined in Board Policy B.6.1. Current committees include Student Success, Audit, Budget & Finance, Workforce, Legislative, Community Involvement, and Legal Affairs.

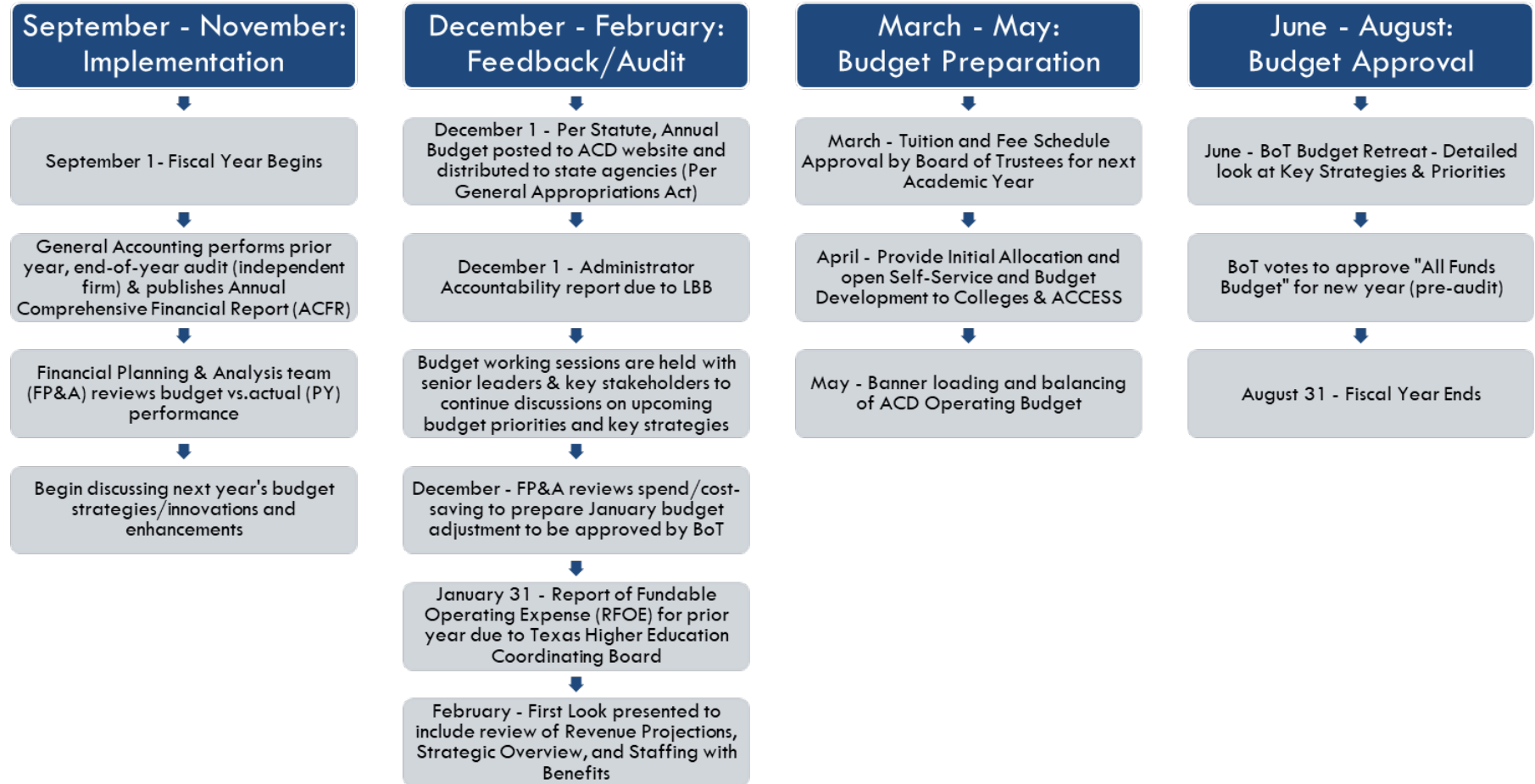
As the governing body established by state law, the Board holds sole authority to set policy, appoint the Chancellor, levy property taxes, and approve the annual budget. College Presidents report to the Chancellor, serve as CEOs of their respective colleges, and participate on the Strategic Leadership Team (SLT), the District's senior decision-making body.



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



Annual Budget Cycle





EXECUTIVE SUMMARY



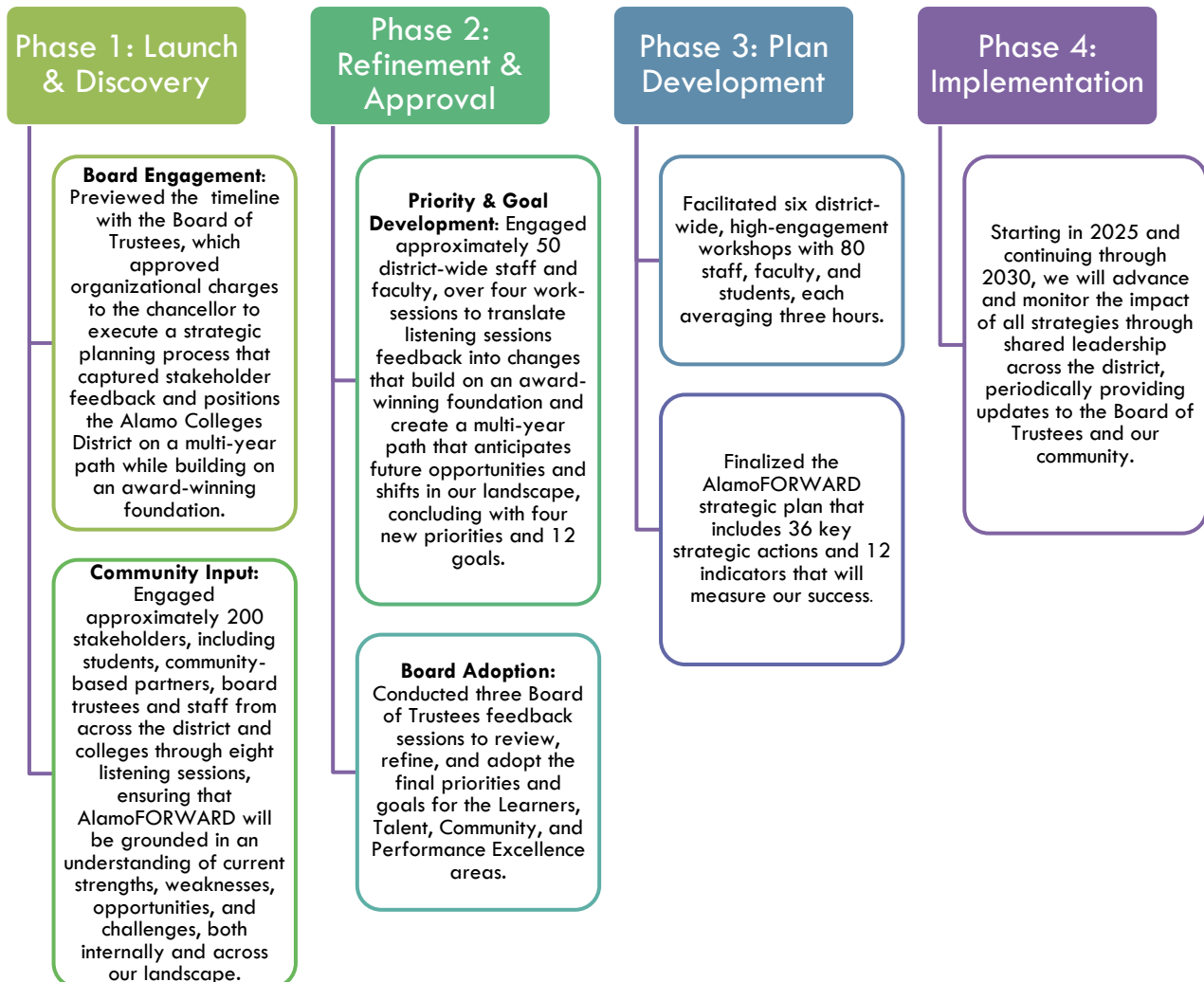
Strategic Goals and Strategies

The Alamo Colleges District Board of Trustees has approved the new priorities and goals that will anchor AlamoFORWARD, our new strategic plan for the next five years.

Over the past several months, the district has undergone a comprehensive strategic planning process to reach this significant milestone. This process included gathering feedback from over 200 individuals within the district community – faculty, staff, students, community representatives, and members of the Board of Trustees. At the core of AlamoFORWARD are four key priorities that anchor the district's mission, vision, and values. These priorities organize and align current and future work and represent the collective contributions and aspirations that will drive us toward our moonshot: partnering to end poverty through education and training.

Each priority is a critical area of focus needed to create lasting impact over the next five years. Each priority anchors key goals and actionable strategies that will guide the Alamo Colleges District on a multi-year path to meet the demands of the future, with a keen focus on how we can proactively plan for and contribute to our region's demand for education, training, employment, and economic mobility.

Our 2025-2030 priorities were Board approved January 2025 through the outlined process:



**LEARNERS****Propelling our learners' success from connection through post-completion****Goal 1**

Our learners connect to and enroll in a learning pathway aligned with their aspirations.

Strategies

1. Integrate new tools and technology that empower each learner to stay on course towards timely completion.
2. Expand and enhance full academic year registration to anchor more learners in their learning pathways.
3. Adapt our advising model to reflect the realities of both full- and part-time learners, ensuring that all learners' needs are served.

Goal 2

Our learners receive quality instruction and career preparation, with the support needed to persist along their educational journey.

Strategies

1. Evolve support systems and calibrate course offerings to increase accessibility and enable all learners to persist through their pathways as quickly as possible.
2. Ensure that every course at every college delivers high-quality instruction to every student on any pathway.
3. Elevate online learning to a high-quality experience that empowers students to thrive, just as they do in the classroom.

Goal 3

Our learners complete their learning pathways, attaining the necessary credentials, transferring to a higher education institution, and/or securing a job in a high opportunity field.

Strategies

1. Ensure enrollment strategies support target completion outcomes, placing learners on pathways that guide them toward opportunity.
2. Guide "undecided" learners toward workforce pathways that lead to high opportunity careers.
3. Provide high-quality, accelerated programs accessible to all learners and designed to propel timely completion.

**TALENT**

Nurturing a mission-driven workplace that enhances performance, collaboration, and leadership among all our employees

Goal 1

We attract, recruit, and retain exceptional talent to serve our learners and community.

Strategies

1. Foster a culture of growth that encourages and retains employees' talents, equipping them to be adaptable contributors who can thrive in a dynamic environment.
2. Prepare all employees to meet anticipated growth and change.
3. Empower mid-managers and supervisors with the training, tools, and mentorship necessary to strengthen their leadership and team's impact.

Goal 2

We continuously learn and adapt to better serve our learners and community.

Strategies

1. Align professional development with employees' roles and strengths to support mission-driven growth and performance.
2. Promote a culture of learning that allows employees to invest in their professional development and growth.
3. Assess the value of mission-core trainings and their impact on our performance excellence.

Goal 3

We partner to create a culture and environment where all employees thrive and are valued.

Strategies

1. Partner with faculty to strengthen communication and improve workplace experiences.
2. Coordinate a collaborative approach that creates consistent workplace experiences across colleges.

**COMMUNITY****Strengthening our community through collaboration and service****Goal 1**

We engage and collaborate with our stakeholders to address the diverse needs of our learners.

Strategies

1. Apply our understanding of learners' needs to build partnerships and resources that mitigate barriers to pursuing education and training.
2. Cultivate collaborative practices that activate bold ideas into impactful and sustainable strategic initiatives.
3. Implement a cohesive, student-centered engagement model that connects every learner to the support and resources they need to succeed.

Goal 2

We meet the demand for talent in high-opportunity occupations and industries.

Strategies

1. Ensure our learning pathways meet the region's evolving workforce needs as industries' preferred partner of choice.
2. Empower learners entering the job market to be fully prepared to secure and succeed in a high-opportunity role within six months of graduation.
3. Enhance our capacity to connect our graduates' educational attainment to their economic mobility, charting our progress towards our moonshot.

Goal 3

We leverage our resources, investments, and services to improve our community's economic and social mobility.

Strategies

1. Mobilize a network of our regional partners to prepare each learner to successfully secure a job that sets them up for success.
2. Communicate the full scope of our impact on our community's economic and social mobility.

**PERFORMANCE EXCELLENCE****Delivering efficient and effective instruction, services and operations****Goal 1**

We practice exemplary stewardship through adept policies and procedures and principled governance.

Strategies

1. Improve existing business processes to align with recognized standards.
2. Increase staff awareness and capacity to resolve external audit findings efficiently.

Goal 2

Our instructional, operational, and financial processes are efficient, effective, and ensure accountability.

Strategies

1. Update organizational policies and procedures to maintain our strong foundation.
2. Increase staff awareness and expand leadership capacity to resolve internal audit findings efficiently.

Goal 3

Our operations, facilities, and technology are sufficiently resourced to evolve with educational, and workforce demands and innovations.

Strategies

1. Adapt financial models to reflect strategic priorities and sustain desired impact.
2. Steward and execute all bond and capital projects successfully to fulfill learner and community needs.
3. Develop practices that anticipate and address our region's future needs.
4. Exemplify our award-winning performance excellence and innovation across our sector in comparison to our peers.
5. Complete the \$100M Comprehensive Campaign to expand access to education and drive student success.



Priorities and Issues

Organizational Charges to the Chancellor 2025-2026

The Board of Trustees of the Alamo Colleges District in collaboration with the chancellor, Dr. Mike Flores, works to provide a road map to excellence. This includes principal issues in developing the budget to include economic factors, priorities and legislative changes.

The charges for 2025–2026 build on the success of the 2025 Bond initiative and align with AlamoFORWARD's strategic pillars of Learners, Talent, Community, and Performance Excellence. They reflect an intentional effort to strengthen San Antonio's position as a leading region for higher education and workforce development, while anticipating policy shifts at the state and federal levels.

Active Charges

1. AlamoFUTURE and 2025 Bond

Strategic Priority: Community, Performance Excellence

Position the Alamo Colleges District organization and stakeholders to meet the demands of the future through strategic planning, facilities development, and capital deployment, supporting changes in education, training, employment, and the economy.

- Continued execution of AlamoFORWARD strategic plan, emphasizing planning that scales with anticipated growth and innovation.
- Develop a plan of action that provides for organizational efficacy and student success amidst an environment characterized by learner enrollment growth and shifting economic and political dynamics.
- Leverage the Bond as a catalyst to solidify San Antonio's role as a regional leader in higher education, drawing talent and economic opportunity to the area by developing facilities and programming that support high-wage, high-demand sectors such as aviation/aerospace, health care, IT, bioscience, and advanced manufacturing.
- Implement the 2025 Bond in phased tranches aligned to enrollment growth, workforce needs, and regional access gaps while ensuring public transparency in Bond progress and maintaining equitable distribution of resources and contracts across the district.
- Launch a Comprehensive Campaign with appropriate scope and alignment with identified resource priorities and partners.

2. Learner Success

Strategic Priority: Learners, Talent

Support learner success through innovation, support services, and data-informed strategies.

- Expand learner-facing practices that build social capital, strengthen personal agency, and increase learners' sense of belonging, college affiliation, and engagement.
- Explore opportunities to enhance the advising model through integration of digital tools such as AI and predictive analytics that deliver personalized and timely guidance.
- Evaluate compatibility of new technologies with current infrastructure to ensure scalable implementation aligned with district-wide learner support goals.
- Align the system-wide Key Performance Indicator portfolio to monitor performance gaps and inform reinvestment into learner-focused infrastructure.



- Expand the Advocacy Network and wraparound services to the Education and Training Centers (ETCs), including continued support for parenting learners including access to childcare and expanded drop-in care services.

3. Credentials of Value and Program Alignment

Strategic Priority: Learners, Performance Excellence

Ensure academic offerings meet the evolving definition of Credentials of Value by the State of Texas and support learner post-completion success.

- Continue progress toward the Texas Higher Education Coordinating Board (THECB) and State of Texas's strategic goals as outlined in the "Building a Talent Strong Texas" plan by increasing our yearly goal of 10,500 to 12,000 degrees and certificates achieved.
- Monitor legislative and THECB policy shifts to align programmatic offerings with revised definitions of Credentials of Value.
- Promote access by developing accelerated strategies and physical locations for current bachelor degree programs.
- Present final proposal for a new workforce-focused bachelor's degree at Northeast Lakeview College, ensuring consistency with AlamoU offerings.
- Enhance data collection on existing bachelor's programs, including post-graduate data collection on employment and salary, to support continuous improvement and state compliance.
- Continue to increase course transfer alignment and transfer rates through the Regional University Transfer Compact and new partnerships with universities across Texas.
- Implement a hard-wired transfer partnership program utilizing AlamoINSTITUTES and the Transfer Advising Guides/Workforce Development Plans to ensure learners from ACD transfer to four-year universities with at least 15 semester credit hours.
- Position ACD's credential strategy as a best-practice model in Texas.

4. Economic and Workforce Development

Strategic Priority: Community, Learners

Expand programming partnerships that prepare learners for in-demand careers and contribute to San Antonio's regional economic growth.

- Advance the District's regional leadership in aligning education and employment, building San Antonio's capacity as a hub for upward mobility.
- Strengthen relationships with local employers, chambers of commerce, and economic development and workforce entities (e.g., greater: SATX, SA WORX) to align and enhance programs with industry demand.
- Implement and scale the Schools and Centers model (AlamoINSTITUTES 2.0) to create robust workforce pathways for learners to seamlessly complete a beginning certification/degree program at one college and ultimately continue to a bachelor's degree program at School's host college.
- Monitor participation in the Aspen Institute's Unlocking Opportunity Initiative and use insights to improve equitable workforce outcomes and increase the number of learners, including first generation and under-resourced learners, entering and completing programs that lead directly to jobs that pay a family-sustaining wage or to efficient and effective completion of a bachelor's degree.
- Develop a framework for apprenticeship degrees at scale.
- Expand Ready to Work and continue to support the city/county's goals on learner completion and job placement. Examine how the Alamo Colleges District will support individuals as Ready to Work funding expires.



- Create a plan of action that optimizes the usage of the new Workforce Pell Grant program in current and enhanced short-term training programs. Eligible programs must lead to a “portable stackable” credential that is 150-600 clock hours and runs 8 weeks-15 weeks.

5. AlamoONLINE and Digital Learning

Strategic Priority: Learners, Performance Excellence

Advance online and hybrid learning strategies that scale enrollment and ensure learner success in digital environments.

- Operationalize the long-term online learning plan, including launching a fully online school.
- Strengthening online program design, marketing, learner supports, and infrastructure.
- Align micro-credentials and non-credit pathways with House Bill 8 (2023) and THECB Talent Strong Texas targets.
- Advance human and technological infrastructure to support current capabilities such as recruitment, curriculum design, assessment, and career planning, while incorporating emerging capabilities for successful digital learning. Measure digital capabilities across the learner lifecycle, ultimately to support practical and sustainable approaches to digital services and online learning.
- Highlight AlamoONLINE as a scalable model that contributes to our service region's innovative ecosystem and expands regional learning access.

6. College Access and Completion

Strategic Priority: Community, Learners

- Continue implementation of the overarching district-wide Strategic Enrollment Management Plan to facilitate enrollment growth and increase market penetration into the community.
- Ensure a continued level of access through AlamoPROMISE and explore strategies to expand access to K-12 learners and adults, as well as currently enrolled learners. Continue to pursue collective impact strategies for increased funding.
- Identify areas of learner and institutional challenge and set goals for improvement of learner outcomes, including metrics that reflect learner connection, such as engagement with advising, support services, and academic planning, and successful progression to completion success for Alamo College District learners.
- Scale high school equivalency offerings with a diploma option and dual credit opportunities across the Alamo Colleges District.
- Expand preparatory support for prospective ACD learners pursuing the Texas Success Initiative Assessment (TSIA) college readiness exam.

7. High School Partnerships and College Readiness

Strategic Priority: Community, Learners

- Support and expand educational attainment rates including the 29,000 by 2029 goal (called 29x29) that improves economic and social mobility through a comprehensive portfolio of high school programs including Dual Credit, Early College High School, P-Tech, Alamo Academies, and other program models.
- Strengthen AlamoADVISE for dually enrolled learners and aim to meet 15 semester credit hour benchmark prior to graduation.
- Successfully implement the downward expansion of the AlamoADVISE model to serve dually enrolled high school learners.



- Strategically support K-12 partners in adapting to state policy changes that may impact college-going culture.
- Reinforce ACD's commitment to San Antonio's full education pipeline, enhancing the region's collective impact on college attainment.

Monitored Charges

8. Competitive Employee Compensation

Strategic Priority: Talent, Performance Excellence

Continue implementation of the comprehensive employee compensation model introduced in 2024–2025.

- Monitor application of the new salary structures and assess impacts on recruitment, retention, and employee satisfaction.
- Align compensation progress with feedback from the Great Places to Work and other relevant organizational climate tools.
- Ensure compensation strategies remain sustainable and responsive to market trends and fiscal realities.

9. Institutional Excellence and Continuous Improvement

Strategic Priority: Performance Excellence

Maintain and monitor continuous improvement activities grounded in the AlamoWAY and Baldrige frameworks to uphold institutional performance and model excellence nationally.

- Sustain the district's commitment to the AlamoWAY framework, focusing on Student Success, Principle-Centered Leadership, and Performance Excellence.
- Track internal assessment results to ensure continuous improvement remains linked to measurable gains in efficiency, innovation, and student achievement.

10. Strategic Communication and Marketing

Strategic Priority: Community, Performance Excellence

Strengthen the Alamo Colleges District brand, while promoting awareness of new and emerging Alamo Colleges District initiatives using targeted marketing and communications strategies such as:

- Increase synergy and collaboration in communications and marketing across the Alamo Colleges District by formalizing communications and marketing committees, councils and gatherings of subject matter experts across the Alamo Colleges District family.
- Enhance ties with prospective students and parents to encourage enrollment through community and neighborhood-based activities via Community Connections and other community outreach programs.

11. AlamoEXPERIENCE and Workplace-Based Learning

Strategic Priority: Learners, Community

- Monitor and report on AlamoEXPERIENCE which will provide each graduating student with a workplace-based learning opportunity (i.e., apprenticeship, internship, community service/service learning, on-campus employment).
- Develop and implement the Earn & Learn component of AlamoEXPERIENCE allowing students to build professional social capital through apprenticeships, community service/service learning, internships, and employment opportunities.



- Ensure workplace learning programs are inclusive of high-impact student populations and designed to foster a sense of belonging and career confidence.

12. AlamoENGAGE and Employee Collaboration

Strategic Priority: Talent, Performance Excellence

- Increase collaboration and teamwork through top opportunities for improvement identified in the Great Place to Work survey results.
- Reinforce an organizational culture that values teamwork, psychological safety, and cross-role collaboration, with attention to insights from employee climate assessments.



Fund Overview

FUND DESCRIPTIONS

Current Unrestricted – Fund type 11

These general type funds include general operating funds that support the ongoing activities of the institution and are not externally restricted.

Auxiliaries – Fund type 13

These enterprise type funds include those that are for activities that provide goods or services to students, faculty, or staff and are generally expected to be self-supporting (e.g., food service).

Unrestricted Scholarships – Fund type 15

These special type funds include institutional funds designated for scholarships and financial aid that are not restricted by donors or external agencies.

Other Unrestricted – Fund type 17

These special type funds are funds that are available for institutional use that do not fall under the main unrestricted categories, providing flexibility for special initiatives or needs.

(This list represents only operating funds that are approved during the annual budget process and is not comprehensive.)

Fund Relationship

The following chart provides a summary of the relationship between the types of funds available and the uses of these funds by their functional categories.

Use of Funds	Unrestricted & Auxiliary Funds	Restricted Plant Funds	Other Restricted Funds
Instruction Activities	X	X	X
Academic Support	X	X	X
Student Services		X	X
Public Service	X	X	
Institutional Support		X	X
Plant Operations & Maintenance	X	X	X
Scholarships / Exemptions	X	X	X
Auxiliary Enterprises	X		
Transfers to other funds	X		

Basis of Budgeting

ACCD – Summary of Significant Accounting Policies and Budgetary Basis

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 on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). The accrual basis of accounting is also used for the preparation of the annually audited financial statements. A copy of the approved budget and any subsequent amendments must be filed with the Texas Higher Education Coordinating Board (THECB), the Legislative Budget Board, the Legislative Reference Library, and the Governor's Office of Budget and Planning by December 1.



For financial reporting purposes, the District is considered a special-purpose government engaged in business-type activities. The financial statements are prepared using the economic resources measurement focus and accrual basis of accounting in accordance with GAAP as established by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB), the National Association of College and University Business Officers (NACUBO), and the THECB. Revenues are recognized when earned, and expenses are recorded when liabilities are incurred, regardless of when the related cash flows occur. Property tax revenues are recognized in the year they are levied.

Long-Range Financial Plans

The Alamo Colleges District integrates long-range financial planning into its annual budget development process to ensure alignment with strategic priorities and financial sustainability. The District maintains a multi-year financial plan that extends at least two years beyond the current budget year and encompasses all major funds, not just the General Fund. This plan considers key assumptions, including projected enrollment trends, state and local funding forecasts, tuition and fee structures, salary and benefit cost trends, inflationary impacts on operations and capital needs.

Long-range financial planning is a critical component of the District's integrated planning model, which links the Board-approved strategic plan, operational goals, and annual budgets. The District's current strategic plan, AlamoFORWARD (2025–2030), guides this alignment by setting forth the District's vision to *partner to end poverty through education and training*. Developed through a collaborative process involving over 200 stakeholders—including faculty, staff, students, trustees, and community partners—AlamoFORWARD is anchored by four strategic priorities: Learners, Talent, Community, and Performance Excellence.

These priorities drive the District's long-range funding strategies, including capital investments, workforce development, and innovation in academic programming. By aligning financial projections with measurable outcomes and strategic initiatives, the long-range financial plan informs resource allocation decisions, strengthens fiscal discipline, and positions the District to proactively respond to changing economic and educational environments. The Board of Trustees reviews and affirms these plans annually as part of the comprehensive budget adoption process, consistent with higher education best practices in long-term financial and strategic planning.

Budget Process

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. Meetings are held with internal stakeholders. The public is involved at Board of Trustees meetings where they are given the opportunity to speak as citizens to be heard. The District's Board of Trustees adopts the annual budget, which is prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). Any amendments that are needed after the adoption of the approved budget are preliminarily presented to the Audit, Budget and Finance Committee for review prior to being considered by the Board of Trustees and citizens to be heard in a formal board meeting. A copy of the approved budget and any subsequent amendments must be filed with the Texas Higher Education Coordinating Board (THECB), the Legislative Budget Board, the Legislative Reference Library, and the Governor's Office of Budget and Planning by December 1.



Departmental and Colleges Overview

Office of the Chancellor

The Chancellor's office is responsible for academic, fiscal, and administrative affairs and overall operational management, strategic marketing and communications and strategic planning. This encompasses AlamoPROMISE, Arts, Culture & Community Impact, and Legislative Affairs.

Academic Success

Provides strategic leadership for college's academic and student support programs, focusing on improving student outcomes, retention, and completion rates. This encompasses High School Programs, Alamo Colleges On-Line, Alamo Academies and the Pathways Institute.

Student Success

Provides strategic leadership for the planning, implementation, expansion, and assessment of district-wide student success programs as well as managing the Financial Aid department. Focus is on scaling evidence-based practices that enhance the overall student experience from enrollment to retention and completion.

Planning, Performance, Accreditation, and Information Systems

Provides planning, research, assessment, accreditation and information systems, accountability measures, and institutional research and effectiveness. IT Services includes Network and Operations, IT Project Management, Application and Systems, Client Services, Enterprise IT Risk and Security Management, all working together to ensure exceptional technology experience.

Fiscal Services & Financial Planning

The Fiscal Services department encompasses Accounts Payable, Grants and Compliance, General Accounting, Business Office, Payroll, Purchasing and Contract Administration, Asset Inventory and Records Management Services and the Treasurer/Investments Departments. The Financial Planning department includes the Budget department and Financial Planning & Auxiliary Services.

Economic & Workforce Development

Economic & Workforce Development provides the Alamo Colleges District with a connection to employers and our supportive communities. This includes Alamo Adult Education, Business Industry and Solutions, Continuing Education, Educator Preparation Program, Experiential Learning, and International Programs.

Talent, Organization & Strategic Innovation

Manage recruitment, hiring, training, benefits, compensation, risk management and fostering a positive work environment. They also ensure the company complies with labor laws, manages employee relations, addresses grievances, and plays a crucial role in an organization's talent management and overall productivity. The department serves as the organizational expert in risk identification and remediation, loss control and investigation and management of claims and as a key resource for compliance with federal, state, and local regulations.

Internal Audit

Provides independent, objective assurance and consulting to improve an organization's risk management, internal controls, and governance processes. They assess business operations for risks, inefficiencies, fraud, and compliance with laws and regulations, helping management achieve strategic objectives by recommending improvements to various systems and processes within Alamo Colleges District. The Internal Audit department reports to the Board of Trustees.

**Legal Services**

The Office of Legal Services helps college and district personnel avoid and resolve conflict through means like mediation and negotiation. This allows the Alamo Colleges District to develop its human capital and its capacity to serve students, employees, and the community by conserving resources, both human and financial, that the public entrusts to the Alamo Colleges. The office advises and represents the Chancellor and the Alamo Colleges Board of Trustees, Vice Chancellors, Presidents and their administrators, district directors, and others acting on the district's behalf.

Police Department

The Alamo Colleges Police Department provides law enforcement and security services to all components of the Alamo Colleges including academic campuses and a variety of satellite facilities in its service region including Bexar and Guadalupe counties. The Department has state certified Peace Officers, Communications Officers and Administrative Support Personnel. The Department maintains a fully staffed Criminal Investigations Division and a 24/7/365 Day Emergency Communications Center with full interoperability capabilities.

Alamo Colleges Foundation

The Alamo Colleges Foundation, established in 1984, is charged with raising philanthropic funds to support scholarships, programs and to provide long-term sustainability by growing the endowment. The Foundation collaborates with donors to provide life-changing gifts that help students achieve their dreams of a college education.

Strategic Communications and Marketing

The Office of Communications is responsible for strategic marketing, public relations, and external communications at the Alamo Colleges District. Coordinates with all five colleges to ensure effective, high-quality communications.

Facilities Operations and Construction Management

The Facilities Operations and Construction Management department provides dependable, cost-effective, and customer-centered operations and construction services that minimize the environmental impact of daily operations through energy management and sustainability practices.

Financial Aid

Guides students and their families to understand, apply for, and receive financial assistance, including grants, scholarships, loans, and work-study programs. They manage aid from federal, state, and private sources by determining aid eligibility, guiding applicants through the Free Application for Federal Student Aid (FAFSA), calculating financial need, and distributing funds. The office also provides counseling on managing debt, exploring loan repayment options, and resolving issues with aid disbursement.

Governmental Relations & Student Support

The Legislative, Industry & External Relations team connects Alamo Colleges with government leaders, industry partners, and community organizations. The department advocates for strong education and workforce policies that benefit our students and colleges as well as leads in the development of our legislative agenda in collaboration with the Board of Trustees, Chancellor, college presidents, and other campus leaders.

International Programs

The Alamo Colleges District Office of International Programs is committed to providing opportunities to experience diverse cultural perspectives and develop global competence. The mission of the Office of International Programs is to serve and support our students, faculty, staff, community, and international partners by fostering international education activities and events, and state-of-the-art workforce training. We strive to strengthen the relevance and value of international education to enhance the internationalization of the Colleges.

**San Antonio College**

Established in 1925 as University Junior College under the University of Texas, San Antonio College is one of the oldest community colleges in Texas. Control transferred to the San Antonio Independent School District in 1926, and by 1945, SAC became part of the newly created San Antonio Union Junior College District alongside St. Philip's College. The college moved to its current San Pedro Avenue campus in 1951 and earned accreditation the following year. Over the decades, SAC evolved into a comprehensive community college, expanding its academic, technical, and continuing education programs. Today, as part of the Alamo Colleges District, SAC serves approximately 20,000 students each semester and awards over 5,000 degrees and certificates annually.

St. Philip's College

Founded in 1898, St. Philip's College is one of the oldest colleges in the nation and uniquely designated as both a Historically Black College and a Hispanic-Serving Institution. Located on San Antonio's East and Southwest sides, the college serves a diverse and vibrant community. As a comprehensive public institution, St. Philip's College is dedicated to empowering students through academic achievement and career readiness. Its mission centers on providing equitable access to education that meets the needs of its culturally rich population. Through its dual heritage and commitment to excellence, St. Philip's College continues to be a pillar of opportunity and growth in San Antonio.

Palo Alto College

Since 1985, Palo Alto College has provided high-quality, accessible education to residents of south San Antonio and beyond. Over the past 40 years, the college has served more than 150,000 individuals across San Antonio, Bexar County, and surrounding areas. Each year, thousands of graduates leave prepared to contribute to a strong local economy. Through workforce-focused programs and partnerships with industry, the college supports both student success and community development.

Northwest Vista College

Established in 1994, Northwest Vista College began classes in 1995 with just 12 students and has since grown to serve more than 45,000 annually in one of San Antonio's fastest-growing areas. Over the years, the college has expanded its campus, earned national recognition for excellence, and received numerous awards for student success and workplace culture. NVC has consistently ranked among the top community colleges in Texas and the nation, including recognition from Niche, BestColleges.com, and the Aspen Institute. Today, under the leadership of President Dr. Amy Bosley, NVC continues its mission of empowering students through innovation, inclusivity, and academic excellence.

Northeast Lakeview College

Established in 2007, Northeast Lakeview College is the newest of the five Alamo Colleges, offering quality academic programs in Universal City, TX. The college provides associate degrees and certificates, with a strong focus on student success as seen in rising graduation and completion rates. NLC's roots date back to 1996 as the Northeast Learning Center, evolving through several locations before the permanent campus opened fully in 2009. In 2018, NLC received official accreditation from the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). Since then, the college has continued to grow and earn numerous awards recognizing its students, faculty, and institutional achievements.



Goals & Performance Measures

The chart below outlines our organization's key goals alongside the performance measures used to track progress toward each objective. It provides a clear overview of how we define success and the metrics that guide our strategic decisions. By aligning measurable outcomes with our core goals, the chart highlights areas of strength and opportunities for improvement. This visual summary helps ensure transparency and accountability across colleges and department divisions. Overall, it serves as a roadmap for achieving our mission and maintaining continuous growth.

GOALS & PERFORMANCE MEASURES	FY 2024	FY 2025	FY 2026 Target
TALENT, ORGANIZATION & STRATEGIC INNOVATION			
Goal: Attract, recruit, and retain exceptional talent to serve our learners and community			
Performance Measure: Annual employee retention rate	N/A*	91%	92%
Goal: Continuously learn and adapt to better serve our learners and community			
Performance Measure: Average number of training hours per full-time employee in a fiscal year	N/A*	Staff - 40.4 Faculty - 33.6	Staff - 41.5 Faculty - 34.6
Goal: Partner to create a culture and environment where all employees thrive and are valued			
Performance Measure: Percent of Great Places to Work survey respondents who say ACD is a great place to work	73%	76%	82%
ALAMO DISTRICT-WIDE			
Goal: Our learners complete their learning pathways, attaining necessary credentials, transferring to a higher education institution, and/or securing a job in a high opportunity field			
Performance Measure: Degree's and Certificates Awarded	10,671	11,000+	12,000+
Goal: Our learners receive quality instruction and career preparation, with the support needed to persist along their educational journey			
Performance Measure: Certified Academic Year Headcount	168,564	190,123	201,332
Performance Measure: Certified Semester Credit Hours	1,077,095	1,214,892	1,294,885

N/A*- Timeframe pre-dates Goal/Performance Measure



BUDGET-IN-BRIEF



FY 2026 BUDGET OVERVIEW

Propelling Toward Our Moonshot

“Partnering to end poverty through education and training”

The adopted Operating Budget approved by the Board of Trustees for fiscal year 2025-2026 is \$552.8 million. The budget represents the strategic priorities of our district for the benefit of our students. Significant milestones and investments include:



Approved AlamoFORWARD

Strategic Plan
for 2025-2030



AlamoPROMISE

\$5.0M Investment



Launch Schools and Centers of Excellence

School of Nursing and School
of Emerging Technologies
coming Fall 2025



AlamoU

1,122 Students Enrolled
in Bachelor's Degree Programs



AlamoBOOKS+

\$24.6M Investment for
Instructional Material



Learner Focused Strategies

- **Advocacy Centers at all five Colleges provide wraparound services including:**
 - Healthcare via Wellness360
 - Food Security through SA Food Bank



Sustaining Core Services

- **Investment in Core Services to support:**
 - Instructional Delivery
 - Student Services
 - Academic Support
 - College & ACCESS Departmental Expenses



Talent Strategies

- **Employee Compensation to include:**
 - 3% Market Rate Increase
 - Tuition Reimbursement Increase
 - Faculty Lab Loading Rate Increase



Budget Overview

The FY 2025–2026 Budget-in-Brief builds on the Executive Summary to highlight how the Alamo Colleges District translates strategic priorities into financial action. It presents key budget highlights, trends, and changes from the prior year, offering a clear picture of how resources are allocated to student success, employee investment, and operational excellence.

Following this section, readers will find detailed information on revenue sources—including tuition and fees, ad valorem taxes, and state appropriations—along with expenditure summaries, non-formula funding, talent strategies, salaries and benefits, staffing, facilities maintenance, capital projects, debt service, and student enrollment data. The appendix includes 10-year financial trends, tuition and fee histories, policy references, and other supporting documentation related to the FY 2026 budget.

This summary highlights overall changes in fund balance, with more detailed schedules provided in the pages that follow.

Summary of Changes in Fund Balance For FY 2026 Budgets

	Beginning	Ending	Increase / (Decrease)	% Change
Revenues				
Operating				
Current Unrestricted	\$ 491,327,253	\$ 515,703,720	\$ 24,376,467	5.0%
Auxiliaries	14,099,410	13,335,555	(763,855)	-5.4%
Other Unrestricted	1,133,450	1,155,094	21,644	1.9%
Instruction and General	22,004,103	22,568,102	563,999	2.6%
Total Operating Revenues	528,564,216	552,762,471	24,198,255	4.6%
Restricted				
Student Financial Aid	94,800,000	101,927,173	7,127,173	7.5%
Federal, State & Non-Gov't Grants	40,600,000	38,141,295	(2,458,705)	-6.1%
Capital Projects	44,400,000	237,130,236	192,730,236	434.1%
Debt Service	102,900,000	112,645,000	9,745,000	9.5%
Total Restricted Revenues	282,700,000	489,843,704	207,143,704	73.3%
Total All Funds - Revenue	\$ 811,264,216	\$ 1,042,606,175	\$ 231,341,959	28.5% *
Expenses				
Operating				
Current Unrestricted	\$ 526,135,758	\$ 550,453,428	\$ 24,317,670	4.6%
Auxiliaries	870,612	1,141,757	271,145	31.1%
Other Unrestricted	1,557,846	1,167,286	(390,560)	-25.1%
Total Operating Expenses	528,564,216	552,762,471	24,198,255	4.6%
Restricted				
Student Financial Aid	94,800,000	101,927,173	7,127,173	7.5%
Federal, State & Non-Gov't Grants	40,600,000	38,141,295	(2,458,705)	-6.1%
Capital Projects	208,100,000	222,905,480	178,505,480	7.1%
Debt Service	104,800,000	112,645,000	9,745,000	7.5%
Total Restricted Expenses	448,300,000	475,618,948	192,918,948	6.1%
Total All Funds - Expense	\$ 976,864,216	\$ 1,028,381,419	\$ 51,517,203	5.3%

* The change in All Funds Revenue is primarily driven by a \$218.0 million tranche from the District's \$987.0 million Capital Improvement Bond approved by Bexar County voters on May 3, 2025.



Fund Schedules

**Operating Funds
Budget Summary
For Fiscal Years 2024 to 2026**

	FY2024 Budget	FY2025 Budget	FY2026 Budget
Revenues			
State Funding:			
Educational & General Support	\$ 88,641,433	\$ 83,162,059	\$ 92,031,306
Veteran's Assistance Center	3,855,480	3,855,480	3,855,480
FAST	2,280,400	5,000,000	6,885,002
Benefits	22,004,103	22,004,103	22,568,102
Total State Funding	116,781,416	114,021,642	125,339,890
Other Revenues:			
Tuition and Fees	102,874,973	110,424,903	123,266,155
Property Taxes	255,400,000	271,362,500	268,937,450
Other	9,779,233	11,883,758	10,155,000
Non Designated Auxiliary	175,000	175,000	1,464,848
Non-Formula Revenue	18,839,601	20,696,413	23,599,128
Total Other Revenues	387,068,807	414,542,574	427,422,581
Total Revenues	\$ 503,850,223	\$ 528,564,216	\$ 552,762,471
Expenditures			
Instruction	\$ 141,198,398	\$ 150,726,455	\$ 174,677,323
Academic Support	55,867,831	61,752,131	61,645,277
Student Services	70,886,110	77,485,453	81,537,302
Institutional Support	139,600,402	148,479,451	158,166,957
Operations & Maintenance of Plant	64,048,638	61,093,505	48,159,920
Public Service	2,452,817	2,273,222	2,226,894
Scholarships	6,528,057	5,647,500	5,435,944
Auxiliary	1,118,020	1,523,553	1,654,514
Transfers	22,149,950	19,582,946	19,258,340
Total Expenditures	\$ 503,850,223	\$ 528,564,216	\$ 552,762,471



**All Funds Consolidated Budget Summary
FY 2026 Budgets**

	Current Unrestricted	Auxiliaries	Unrestricted Scholarships	Other Unrestricted	Instruction and General	All Funds Total
Operating Revenues:						
State Funding:						
Educational & General Support	\$ 92,031,306	\$ -	\$ -	\$ -	\$ -	\$ 92,031,306
Veteran's Assistance Center	3,855,480	-	-	-	-	3,855,480
FAST	6,885,002	-	-	-	-	6,885,002
Benefits	-	-	-	-	22,568,102	22,568,102
Total State Funding	102,771,788	-	-	-	22,568,102	125,339,890
Other Revenues:						
Tuition and Fees	123,266,155	-	-	-	-	123,266,155
Property Taxes	268,937,450	-	-	-	-	268,937,450
Other	680,000	9,475,000	-	-	-	10,155,000
Non Designated Auxiliary	1,464,848	-	-	-	-	1,464,848
Non-Formula Revenue	18,583,479	3,860,555	-	1,155,094	-	23,599,128
Total Other Revenues	412,931,932	13,335,555	-	1,155,094	-	427,422,581
Total Operating Revenues	\$ 515,703,720	\$ 13,335,555	\$ -	\$ 1,155,094	\$ 22,568,102	\$ 552,762,471
Total Restricted Revenue						489,842,704
Total All Funds Revenue - beginning						811,300,000
Change in All Funds Revenue						231,305,175 *
Total All Funds Revenue - ending						\$ 1,042,605,175
Operating Expenditures:						
Instruction	\$ 174,604,443	\$ 16,155	\$ -	\$ 56,725	\$ -	\$ 174,677,323
Academic Support	61,639,927	350	-	5,000	-	61,645,277
Student Services	81,536,682	620	-	-	-	81,537,302
Institutional Support	158,033,558	11,817	-	121,582	-	158,166,957
Operations & Maintenance of Plant	47,989,920	-	-	170,000	-	48,159,920
Public Service	1,951,249	-	-	275,645	-	2,226,894
Scholarships	5,435,944	-	-	-	-	5,435,944
Auxiliary	3,365	1,112,815	-	538,334	-	1,654,514
Transfers	19,258,340	-	-	-	-	19,258,340
Total Operating Expenditures	\$ 550,453,428	\$ 1,141,757	\$ -	\$ 1,167,286	\$ -	\$ 552,762,471
Total Restricted Expense						475,617,948
Total All Funds Expense - beginning						976,900,000
Change in All Funds Expense						51,480,419
Total All Funds Expense - ending						\$ 1,028,380,419

* The change in All Funds Revenue is primarily driven by a \$218.0 million tranche from the District's \$987.0 million Capital Improvement Bond approved by Bexar County voters on May 3, 2025.



REVENUES AND EXPENSES



Revenue and Functional Expense Alignment

The Fiscal Year 2026 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. 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 AID
EDUCATION & GENERAL State Appropriations Tuition and Fees CE Reimbursable Tuition Property Taxes Investment Income Other (Indirect Cost Recovery for Federal Revenue, Property Rental, Vendor Fees, VA)	SPECIAL PROGRAM TUITION* Allied Health/Nursing Workforce Programs Information Technology Tourism & Hospitality Law Enforcement Fire Technology	STUDENT ACTIVITIES Fees	ENTERPRISE ACTIVITIES Library Fines Gym Rental Charges Facility Rental Charges Testing Fees Virtual College of Texas (VCT) Fees CE Non-Reimbursable	PUBLIC SERVICE Planetarium Fees Fine Arts Acad. Charges	DESIGNATED Child Care Center Fees Natatorium Charges NON-DESIGNATED Bookstore Commission Vending Commission Copy Machine Charges Student Support Fee	SCHOLARSHIPS & FINANCIAL AID
EXPENSES						
FORMULA FUNDED	NON-FORMULA FUNDED			PUBLIC SERVICE	AUXILIARY	SCHOLARSHIPS & FINANCIAL AID
EDUCATION & GENERAL Instruction Academic Support Student Services Institutional Support Operation & Maintenance	SPECIAL PROGRAM TUITION* Allied Health/Nursing Workforce Programs Information Technology Tourism & Hospitality Law Enforcement Fire Technology	STUDENT ACTIVITIES	ENTERPRISE ACTIVITIES Library Fines Gym Rental Charges Facility Rental Charges Testing Fees CE Non-Reimbursable	PUBLIC SERVICE Planetarium Fees Fine Arts Academy	DESIGNATED Child Care Centers Natatorium AUXILIARY SUPPORTED Intramural Food Service	SCHOLARSHIPS & FINANCIAL AID

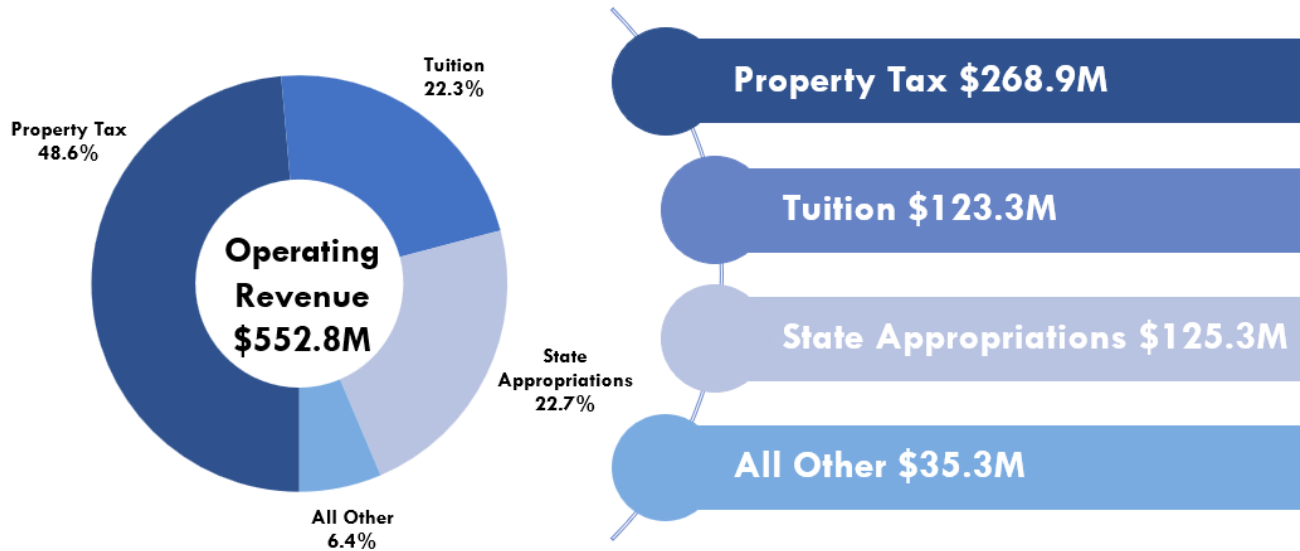
*For full list of program tuition, see Tuition and Fees Schedule in Appendix section.



FY26 Revenue Summary

The Alamo Colleges District's operating revenues are primarily derived from three primary sources: tuition and fees, ad valorem (property) taxes, and state appropriations. The FY2025-2026 Annual Operating Budget reflects the District's ongoing commitment to offering some of the most affordable tuition rates in the region, while maintaining high standards for quality and accessibility.

State appropriations—another key revenue stream—include both direct funding and state-paid benefits such as group health insurance and retirement contributions. These appropriations are determined through the biennial General Appropriations Act passed by the 89th Texas Legislature, covering fiscal years 2026 and 2027.



FY26 REVENUE SUMMARY

	DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
FORMULA REVENUE FOR FUNDING MODELS							
State Appropriations - Educational & General Support	\$ 92,031,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,031,306
State Appropriations - Veteran's Assistance Center ¹	3,855,480	-	-	-	-	-	3,855,480
State Appropriations - FAST	6,885,002	-	-	-	-	-	6,885,002
State Paid Benefits	22,568,102	-	-	-	-	-	22,568,102
Tuition - (Exclude CE)	-	35,682,199	28,402,552	16,207,543	29,190,056	13,783,805	123,266,155
Cost Share Revenue	-	170,886	237,485	303,958	37,652	139,867	889,848
Property Taxes ²	268,937,450	-	-	-	-	-	268,937,450
Other	10,555,000	-	-	-	-	-	10,555,000
Non Designated Auxiliary	175,000	-	-	-	-	-	175,000
Total Formula Revenue	\$ 405,007,340	\$ 35,853,085	\$ 28,640,037	\$ 16,511,501	\$ 29,227,708	\$ 13,923,672	\$ 529,163,343
NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
Instruction	\$ 4,000	\$ 2,489,000	\$ 3,831,792	\$ 870,443	\$ 230,000	\$ 193,767	\$ 7,619,002
Public Service	100,776	168,824	100,000	120,000	185,406	-	675,006
Academic Support	520,000	-	1,000	500	16,568	5,000	543,068
Student Services	667,090	1,023,158	755,477	800,630	983,427	375,161	4,604,943
Designated Auxiliary	-	333,352	175,000	714,811	-	-	1,223,163
Non-Designated Auxiliary	2,637,392	-	-	-	-	-	2,637,392
Continuing Education	4,740,660	-	296,800	104,000	-	-	5,141,460
Designated Unrestricted	-	274,000	220,000	543,334	5,500	112,260	1,155,094
Total Non-Formula Revenue	8,669,918	4,288,334	5,380,069	3,153,718	1,420,901	686,188	23,599,128
TOTAL REVENUES	\$ 413,677,258	\$ 40,141,419	\$ 34,020,106	\$ 19,665,219	\$ 30,648,609	\$ 14,609,860	\$ 552,762,471

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

² Adjusted per the September 16 budget amendment to reflect updated FY26 tax revenue projections and related preventive maintenance adjustments



A significant portion of the District's revenues is generated through property taxes, supported by consistent growth in the taxable assessed value of properties throughout Bexar County. Notably, the District's property tax rate has remained unchanged since FY2013, demonstrating a stable and fiscally responsible approach to revenue generation.

FY26 REVENUE BUDGET

FORMULA REVENUE FOR BUDGET MODELS								
		DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
STATE APPROPRIATIONS								
11X001	State Appropriations - Educational & General Support	\$ 92,031,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,031,306
11X001	State Appropriations - Veteran's Assistance Center ¹	3,855,480	-	-	-	-	-	3,855,480
11X001	State Appropriations - FAST	6,885,002	-	-	-	-	-	6,885,002
11X001	State Paid Benefits	22,568,102	-	-	-	-	-	22,568,102
TOTAL STATE APPROPRIATIONS		\$ 125,339,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,339,890
TUITION								
11X001	Tuition - Non Exempt	-	27,833,868	21,854,772	12,569,227	22,908,317	10,883,429	96,049,613
11X001	Tuition - Exempt	-	4,917,680	7,545,036	7,318,895	8,973,210	5,727,477	34,482,298
11X001	Tuition - Exempt Discounts	-	(4,917,680)	(7,545,036)	(7,318,895)	(8,973,210)	(5,727,477)	(34,482,298)
11X001	Expanded Summer Momentum Program (ESMP)	-	(1,429,626)	(737,145)	(551,428)	(1,354,366)	(727,435)	(4,800,000)
11X001	Tuition Pledged (25%)	-	9,277,957	7,284,925	4,189,744	7,636,105	3,627,811	32,016,542
TOTAL TUITION		\$ -	\$ 35,682,199	\$ 28,402,552	\$ 16,207,543	\$ 29,190,056	\$ 13,783,805	\$ 123,266,155
TAXES								
11X001	M&O Current Tax Revenue	268,937,450	-	-	-	-	-	268,937,450
TOTAL TAXES		\$ 268,937,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,937,450
OTHER								
11X001	Returned Check Fee Revenue	20,000	-	-	-	-	-	20,000
11X001	Miscellaneous Revenue	475,000	-	-	-	-	-	475,000
11X001	Pledged Investment Income	9,300,000	-	-	-	-	-	9,300,000
11X001	Installment Payment Fee	100,000	-	-	-	-	-	100,000
11X001	Processing Fee	600,000	-	-	-	-	-	600,000
11X001	Transcript Fees	60,000	-	-	-	-	-	60,000
11X001	Cost Share Revenue	-	170,886	237,485	303,958	37,652	139,867	889,848
TOTAL OTHERS		\$ 10,555,000	\$ 170,886	\$ 237,485	\$ 303,958	\$ 37,652	\$ 139,867	\$ 11,444,848
NON-DESIGNATED AUXILIARY								
13X001	AUX - UPS Store Commissions	25,000	-	-	-	-	-	25,000
13X001	AUX - Vending Rev	150,000	-	-	-	-	-	150,000
TOTAL NON-DESIGNATED AUX		\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
TOTAL FORMULA REVENUES								
		\$ 405,007,340	\$ 35,853,085	\$ 28,640,037	\$ 16,511,501	\$ 29,227,708	\$ 13,923,672	\$ 529,163,343

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



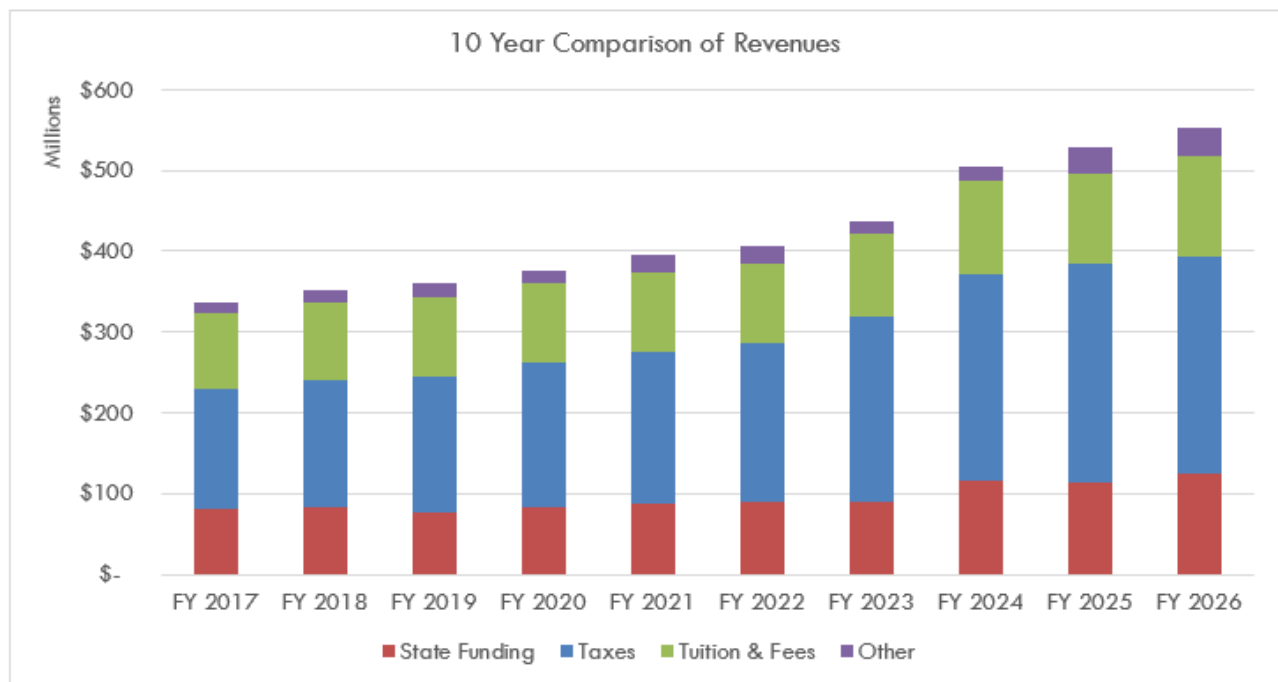
FY26 REVENUE BUDGET

NON-FORMULA REVENUE FOR ENTERPRISE ACTIVITIES							
	DISTRICT	SAC	SPC	PAC	NVC	NLC	TOTAL
11X001 Special Prog Tuition	\$ -	\$ 2,455,000	\$ 3,822,792	\$ 732,443	\$ 230,000	\$ 192,520	\$ 7,432,755
11X001 VCT Fee Revenue	-	-	9,000	-	-	-	9,000
11X001 Administrative Fee Revenue	2,000	-	-	-	-	-	2,000
111001 Sales & Services Revenue	-	6,000	-	126,000	-	-	132,000
11X001 Seminars & Workshop Revenue	-	28,000	-	-	-	-	28,000
119001 AlamoOnLINE-Canvas Catalog Revenue	2,000	-	-	-	-	-	2,000
11X001 Miscellaneous Revenue	-	-	-	-	-	1,247	1,247
11X001 Special Item Revenue	-	-	-	12,000	-	-	12,000
TOTAL INSTRUCTION	\$ 4,000	\$ 2,489,000	\$ 3,831,792	\$ 870,443	\$ 230,000	\$ 193,767	\$ 7,619,002
11X001 Other Op - Rental Revenue	15,000	-	-	-	-	-	15,000
11X001 Gym Rental Revenue	-	90,500	-	-	-	-	90,500
11X001 Facilities Rental Revenue	85,776	78,324	-	-	3,853	-	167,953
11X001 Sales & Services Revenue	-	-	100,000	2,000	181,553	-	283,553
11X001 Seminars and Workshop Revenue	-	-	-	30,000	-	-	30,000
11X001 Ticket Sales/Fund Raising	-	-	-	88,000	-	-	88,000
TOTAL PUBLIC SERVICE	\$ 100,776	\$ 168,824	\$ 100,000	\$ 120,000	\$ 185,406	\$ -	\$ 675,006
11X001 Foreign Student Application Fee	20,000	-	-	-	-	-	20,000
11X001 Library Fines	-	-	1,000	500	-	-	1,500
11X001 Administrative Fee Revenue	500,000	-	-	-	-	-	500,000
11X001 Sales & Services Revenue	-	-	-	-	16,568	5,000	21,568
TOTAL ACADEMIC SUPPORT	\$ 520,000	\$ -	\$ 1,000	\$ 500	\$ 16,568	\$ 5,000	\$ 543,068
11X003 Student Activity Fee - w/o Exemptions	-	896,658	715,077	446,481	781,977	332,817	3,173,010
11X001 Other Test Fee	6,250	26,000	-	12,800	-	-	45,050
11X001 TSI Test Fee	1,250	5,750	15,000	5,600	20,000	13,000	60,600
11X001 TCEQ TX Com Environmental Qual Cert	-	14,250	-	-	-	-	14,250
11X001 CLEP Test Fee	-	5,000	1,000	100	2,500	3,580	12,180
11X001 Correspondence Test Fee	-	1,000	1,200	1,000	100	3,980	7,280
11X001 GED Test Fee	1,250	-	-	4,000	-	-	5,250
11X001 GED Certificates Test Fee	-	-	1,500	-	-	-	1,500
11X001 Acuplacer Test Fee	-	-	-	300	-	-	300
119004 International Education Fee	127,173	-	-	-	-	-	127,173
11X001 Conference Fee Revenue	116,000	-	-	-	-	-	116,000
11X001 Sales & Services Revenue	-	40,000	-	35,000	-	-	75,000
11X001 Event Booth Rental Revenue	-	-	-	5,000	-	-	5,000
11X001 ID Replacement	-	1,500	1,700	1,000	-	600	4,800
11X001 Veterans Administration Revenue	-	33,000	20,000	13,000	28,850	21,184	116,034
11X001 Auxiliary - Advertising Revenue	-	-	-	80,000	-	-	80,000
11X001 NAT - Vendor Commissions	-	-	-	100,000	-	-	100,000
11X001 Miscellaneous Revenue	415,167	-	-	61,349	150,000	-	626,516
11X001 Auxiliary -Ticket Sales/FundRaising	-	-	-	35,000	-	-	35,000
TOTAL STUDENT SERVICES	\$ 667,090	\$ 1,023,158	\$ 755,477	\$ 800,630	\$ 983,427	\$ 375,161	\$ 4,604,943
13X001 AUX - Child Care Revenue	-	333,352	160,000	300,000	-	-	793,352
133001 Sales & Services Revenue	-	-	15,000	164,811	-	-	179,811
133003 Local City Contrib NAT Renew/Replac	-	-	-	250,000	-	-	250,000
TOTAL DESIGNATED AUXILIARY	\$ -	\$ 333,352	\$ 175,000	\$ 714,811	\$ -	\$ -	\$ 1,223,163
13X001 AUX - Student Support Services Fees	2,636,892	-	-	-	-	-	2,636,892
13X001 AUX - Parking Fines	500	-	-	-	-	-	500
TOTAL NON-DESIGNATED AUX	\$ 2,637,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,637,392
C.E.							
11X001 CE Tuition Reimburs	4,115,000	-	-	-	-	-	4,115,000
11X001 CE Tuit Non-Reimbursable	190,000	-	-	100,000	-	-	290,000
11X001 CE Tuit Non-Reimb Contracts	-	-	151,800	-	-	-	151,800
11X001 Non-CE Tuit Contract Training	435,660	-	125,000	-	-	-	560,660
Total CE Tuition	4,740,660	-	276,800	100,000	-	-	5,117,460
11X001 CE Special Fee	-	-	20,000	4,000	-	-	24,000
Total CE Fees	-	-	20,000	4,000	-	-	24,000
TOTAL C.E.	\$ 4,740,660	\$ -	\$ 296,800	\$ 104,000	\$ -	\$ -	\$ 5,141,460
17XXX Designated Unrestricted	-	104,000	220,000	535,334	500	112,260	972,094
17XXX Ticket Sales/Fund Raising	-	170,000	-	8,000	5,000	-	183,000
TOTAL FUND 17	\$ -	\$ 274,000	\$ 220,000	\$ 543,334	\$ 5,500	\$ 112,260	\$ 1,155,094
TOTAL NON-FORMULA REVENUES	\$ 8,669,918	\$ 4,288,334	\$ 5,380,069	\$ 3,153,718	\$ 1,420,901	\$ 686,188	\$ 23,599,128



Revenue Breakdown by Source

The Alamo Colleges District's revenue structure reflects a balanced approach that leverages multiple funding streams to support operations, student success initiatives, and long-term strategic investments. As illustrated in the charts above, the District's primary sources of operating revenue include tuition and fees, property tax collections, and state appropriations. Together, these sources ensure the financial sustainability necessary to maintain affordability, expand academic offerings, and invest in quality learning environments. The following sections provide a more detailed analysis of each revenue category, including historical context, current-year budget assumptions, and long-term trends shaping future resource planning.



College and District Support Non-Formula

Non-Formula Revenue

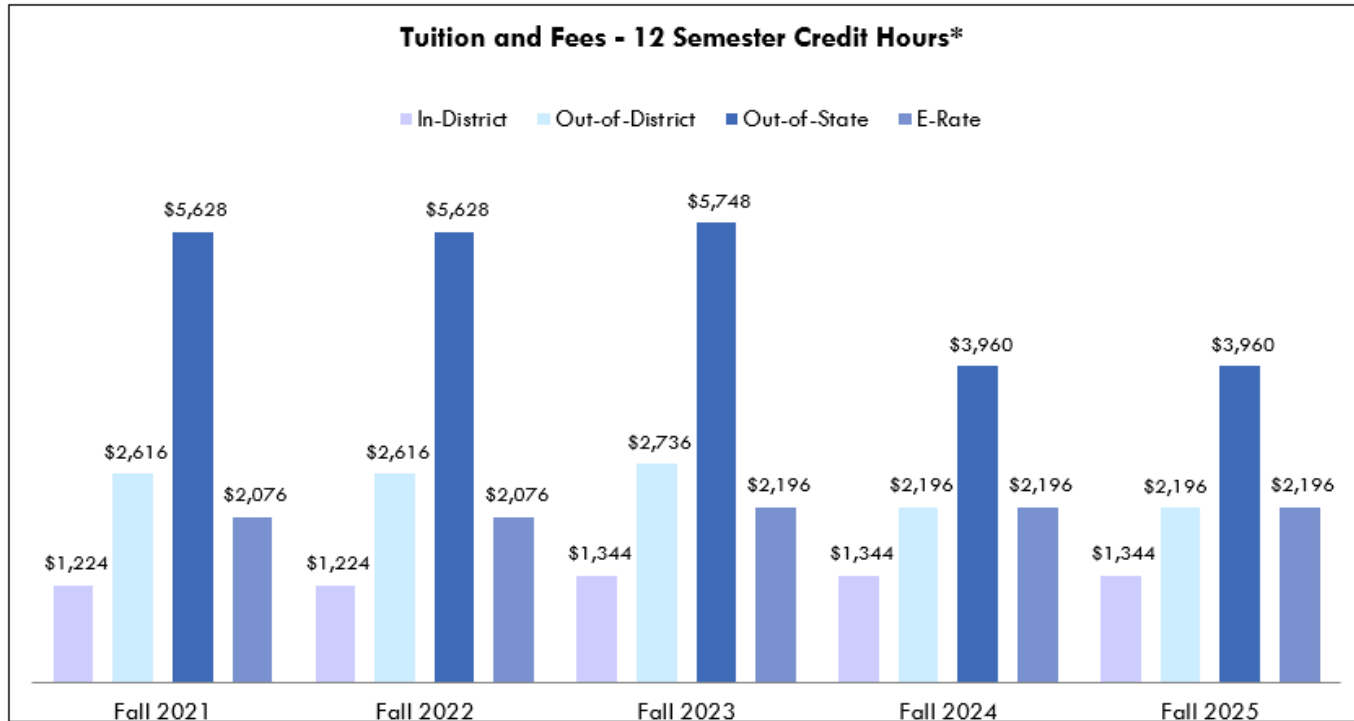
Non-formula revenues are generated through activities, fees and non-credit instruction that fall outside the State's formula-funding sources (tuition and fees, state appropriations, and ad valorem taxes). These revenues are typically tied to specific programs or services and are offset by corresponding expenditures on a dollar-for-dollar ratio. They can be summarized by function as follows:

- 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



Tuition and Fees

Tuition at the Alamo Colleges District is charged per semester credit hour (SCH) and varies based on course load and residency status. Most lecture-based courses carry three semester hours of credit. In addition to tuition, students may pay general fees (such as the Student Support Service Fee & Student Activity Fee) or course-specific fees. These revenues support legally authorized expenses related to academic programming, student support, and institutional operations.



*Tuition and Fees for 12 SCH = (Tuition rate x 12 SCH) + (Student Activity Fee \$3 x 12 SCH)

Note: Amounts shown exclude \$25/term Student Support Services Fee

For a full schedule of tuition and fees, see Tuition and Fees Schedule in Appendix section.



In support of its commitment to affordability, the Alamo Colleges Board of Trustees maintained tuition and general fee rates for fall 2025 at the same levels as fall 2024. Since fall 2014, students have paid no more than \$50 annually in Student Support Services Fees, which help fund technology infrastructure, student services, free VIA transit passes, and campus parking. Additionally, an international education fee of \$1 per SCH, implemented in fall 2016, supports global learning opportunities and provides financial assistance for students studying abroad. In fall 2018, the Student Activity Fee was set at \$3 per SCH to expand access to co-curricular and extracurricular programs that complement students' academic and career development.

To further support academic success and financial equity, the District launched the AlamoBOOKS+ initiative — an inclusive access program providing all students with required instructional materials on the first day of class through a textbook rental model. Estimated to save students approximately \$680 per semester (based on a 12 SCH course load), this initiative promotes timely access to course materials while reducing costs.

Another affordability program, the Summer Momentum Program (SMP), was introduced in 2017 to incentivize year-round enrollment. Under this program, students who complete 18 to 24 SCH during the fall and spring semesters may receive scholarships covering 3 to 6 SCH in the summer. The Expanded Summer Momentum Plan (ESMP), launched in summer 2020, extends this benefit — offering 3 to 9 free SCH for eligible students enrolled across any of the five Alamo Colleges.

The chart below compares the tuition and fee cost for a student enrolled in 12 SCH for fall, both with and without the benefit of SMP. As shown, SMP significantly reduces the net cost of attendance.

	Student Activity			Cost to	Tuition & Fees	SCH Eligible	ESMP Free	Cost to Student
	Tuition/SCH	Fee/SCH	SCH	Student	for 12 SCH	SMP for Fall	to Student	Net of ESMP
In-District	\$ 109	\$3	12	\$ 1,344	\$ 1,344	3	\$ (327)	\$ 1,017
Out-of-District	\$ 180	\$3	12	\$ 2,196	\$ 2,196	3	\$ (540)	\$ 1,656
Out-of-State	\$ 327	\$3	12	\$ 3,960	\$ 3,960	3	\$ (981)	\$ 2,979
E-Rate	\$ 180	\$3	12	\$ 2,196	\$ 2,196	3	\$ (540)	\$ 1,656

In comparison to other local institutions, the Alamo Colleges District remains the most affordable higher education option in the region. A full-time in-district student taking 12 SCH in fall 2025 pays approximately **\$1,370**, which includes:

- **\$1,344** for tuition and fees (\$109 per SCH , inclusive of \$10/SCH AlamoBOOKS+ and \$3/SCH Student Activity fee)
- **\$25** Student Support Services Fee (per term)
- **\$1** International Education Fee (per term)

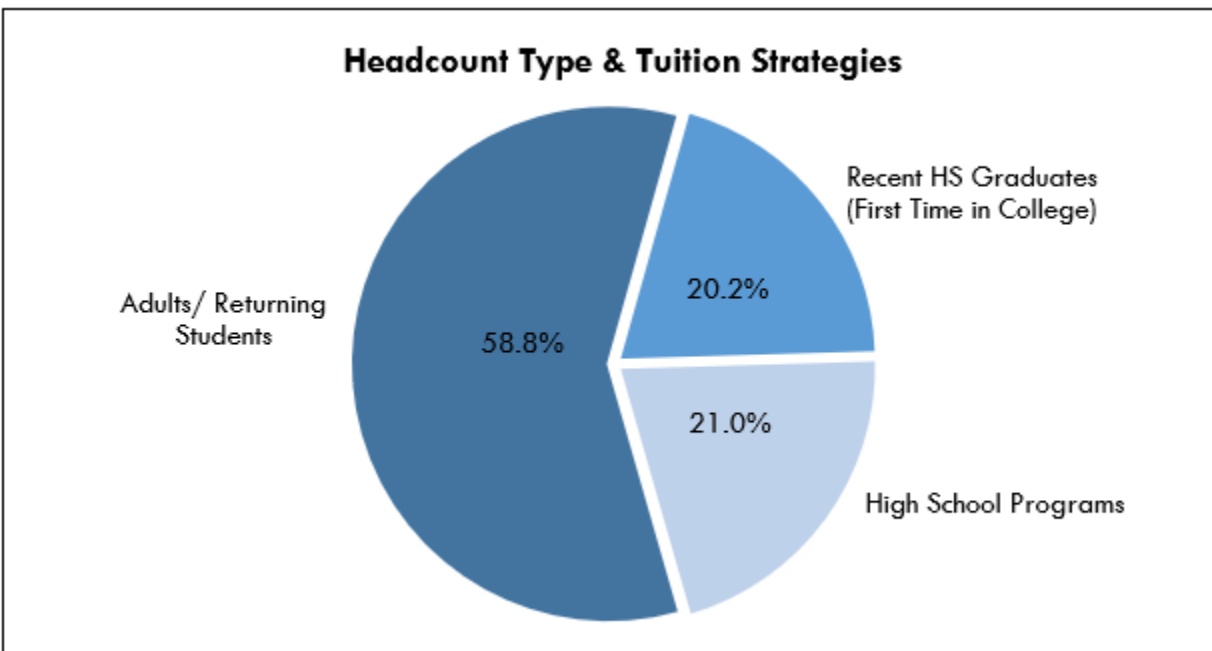
For comparison:

- **University of Texas at San Antonio**, in-district students pay approximately **\$4,506** for 12 SCH.
- **St. Mary's University**, a local private institution, charges approximately **\$18,099** for the same load.



The following charts highlight the projected Fall 2025 student headcount by type and the tuition strategies in place. These visuals demonstrate how the District's affordability initiatives—such as waived tuition, financial aid, and the Expanded Summer Momentum Program—support a diverse student population.

Tuition Strategies and Key Student Benefits			
Headcount Type	Tuition Strategies	Population Demographic ¹	Demographic %
Adults/Returning Students²	Expanded Summer Momentum Program (ESMP) ³	51,205	58.8%
Recent HS Graduates (First Time in College)	Federal and State Financial Aid		
	ESMP and State Financial Aid	17,559	20.2%
High School Programs	AlamoPromise Program		
	Waived Tuition	18,304	21.0%
Total		87,068	100%
¹ Fall 2025 Projected Headcount ² Estimated 80% enrolled part-time* ³ 70% Rely on Financial Aid or 3rd party payments* Source: Student Profile - term Fall'24 Certified			





FY26 Tuition Revenue by Semesters

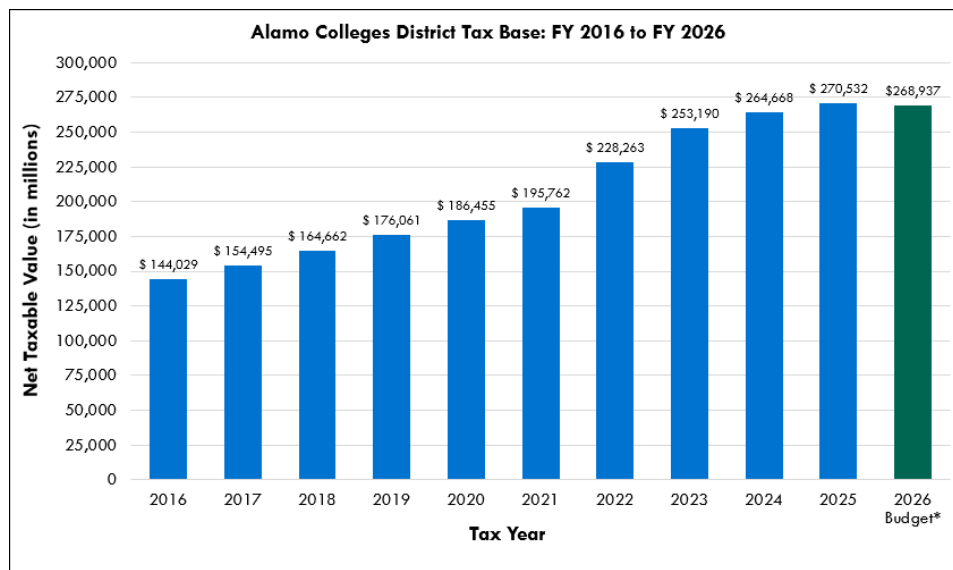
		SAC	SPC	PAC	NVC	NLC	TOTAL
		TUITION					
<u>Non Exempt *</u>							
Fall	50001	\$ 16,403,631	\$ 12,721,693	\$ 8,226,999	\$ 14,668,014	\$ 7,100,488	\$ 59,120,825
Spring	50002	15,252,156	11,955,361	6,330,132	11,409,601	5,880,272	50,827,522
Summer	50003	5,456,038	4,462,643	2,201,840	4,466,807	1,530,480	18,117,808
Total		37,111,825	29,139,697	16,758,971	30,544,422	14,511,240	128,066,155
<u>Dual Credit</u>							
Fall	50001	2,066,261	2,823,141	3,187,434	4,751,276	2,506,331	15,334,443
Spring	50002	1,602,588	3,625,504	3,321,879	3,521,590	2,588,430	14,659,991
Summer	50003	152,682	104,023	124,929	-	33,695	415,329
Total		3,821,531	6,552,668	6,634,242	8,272,866	5,128,456	30,409,763
<u>Exempt Other</u>							
Fall	50001	476,405	446,653	347,151	315,917	283,695	1,869,821
Spring	50002	420,193	388,559	260,682	266,624	258,000	1,594,058
Summer	50003	199,551	157,156	76,820	117,803	57,326	608,656
Total		1,096,149	992,368	684,653	700,344	599,021	4,072,535
<u>Total Tuition</u>							
Fall	50001	18,946,297	15,991,487	11,761,584	19,735,207	9,890,514	76,325,089
Spring	50002	17,274,937	15,969,424	9,912,693	15,197,815	8,726,702	67,081,571
Summer	50003	5,808,271	4,723,822	2,403,589	4,584,610	1,621,501	19,141,793
Total		\$ 42,029,505	\$ 36,684,733	\$ 24,077,866	\$ 39,517,632	\$ 20,238,717	\$ 162,548,453
		EXEMPT TUITION DISCOUNTS					
<u>Dual Credit</u>							
Fall	51701	\$ (2,066,261)	\$ (2,823,141)	\$ (3,187,434)	\$ (4,751,276)	\$ (2,506,331)	\$ (15,334,443)
Spring	51702	(1,602,588)	(3,625,504)	(3,321,879)	(3,521,590)	(2,588,430)	(14,659,991)
Summer	51703	(152,682)	(104,023)	(124,929)	-	(33,695)	(415,329)
Total		(3,821,531)	(6,552,668)	(6,634,242)	(8,272,866)	(5,128,456)	(30,409,763)
<u>Exempt Other</u>							
Fall	51705	(476,405)	(446,653)	(347,151)	(315,917)	(283,695)	(1,869,821)
Spring	51706	(420,193)	(388,559)	(260,682)	(266,624)	(258,000)	(1,594,058)
Summer	51707	(199,551)	(157,156)	(76,820)	(117,803)	(57,326)	(608,656)
Total		(1,096,149)	(992,368)	(684,653)	(700,344)	(599,021)	(4,072,535)
<u>Total Tuition Discounts</u>							
Fall	5170X	(2,542,666)	(3,269,794)	(3,534,585)	(5,067,193)	(2,790,026)	(17,204,264)
Spring	5170X	(2,022,781)	(4,014,063)	(3,582,561)	(3,788,214)	(2,846,430)	(16,254,049)
Summer	5170X	(352,233)	(261,179)	(201,749)	(117,803)	(91,021)	(1,023,985)
Total		(4,917,680)	(7,545,036)	(7,318,895)	(8,973,210)	(5,727,477)	(34,482,298)
Expanded Summer Momentum Prog		\$ (1,429,626)	\$ (737,145)	\$ (551,428)	\$ (1,354,366)	\$ (727,435)	\$ (4,800,000)
Total Tuition		\$ 35,682,199	\$ 28,402,552	\$ 16,207,543	\$ 29,190,056	\$ 13,783,805	\$ 123,266,155

* 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, which are used exclusively for payment of principal and interest on funds for construction and other capital outlay needs. As illustrated in the chart below, property valuations in Bexar County have generally increased since 2016, supporting a growing local tax base for community colleges. The only exception occurs in FY26, when valuations show a slight decrease from FY25, reflecting minor adjustments in property appraisals/valuation changes. Despite this one-year decrease, the overall trend remains upward. Public community colleges are the only segment of higher education in the United States that receives this form of revenue from local taxpayers.



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

The Board of Trustees approved the same combined property tax rate as was levied in FY 2025. The ad valorem property tax is levied annually on October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County. 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 \$268.9 million from total ad valorem taxes is included in the FY 2026 budget, making up 48.7% of the Alamo Colleges District budget. The total M&O tax revenue will help to fund inflationary cost pressure and strategic student success initiatives.

What do M&O Taxes Fund?			
Property Taxes Funding - (in millions)			
	FY25	FY26	Variance
Facilities Operations	\$ 28.1	\$ 28.1	\$ (0.0)
Facilities Benefits (Health & Retirement)	2.8	2.7	(0.1)
Utilities	11.8	12.2	0.4
Preventive Maintenance	13.5	-	(13.5)
Total Maintenance & Operations	56.3	43.0	(13.3)
Mandatory Transfers	7.7	6.6	(1.1)
General Institutional (insurance, tax collecting, bad debt, ETAP, contractual, benefits)	24.5	24.4	(0.1)
Institutional Operating Budget	182.9	194.9	12.0
Total M&O Tax Revenue (Current Rate)	\$ 271.4	\$ 268.9	\$ (2.5)



State Appropriations

The State of Texas allocates funds to public community colleges through the **General Appropriations Act**, which provides funding for state agencies and higher education institutions on a **biennial basis** (two-year budget). State funds are designated for **instructional and administrative costs only** and may **not** be used for construction, repairs, renovations, facility maintenance, or operations.

Texas began funding community colleges in 1942, originally based on a **fixed dollar amount per full-time student**. In 1973, the **63rd Texas Legislature** introduced a **Contact Hour Formula**, funding colleges based on instructional field costs multiplied by the number of contact hours (time instructors spend in the classroom with students). This formula guided funding until 2013, when the **83rd Legislature** added **Core Operations** and **Performance-Based Funding** tied to **Student Success Points**.

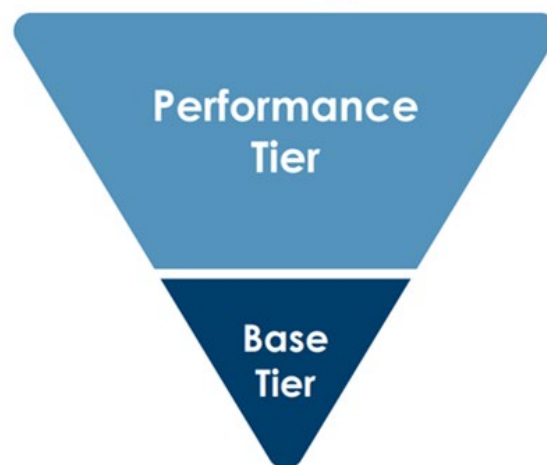
In 2023, the **88th Texas Legislature** approved a historic change under **House Bill 8 (HB 8)**, effective Fiscal Year 2024. This new funding methodology shifts from focusing on **classroom time** to **student performance**, marking a significant evolution from legacy contact hour-based funding. The model features **two tiers** and a **transitional calculation** to ensure that no community college receives **less funding than the previous year**.

House Bill 8 Shifts Community College Funding Model

Legacy Funding Model



HB 8 Funding Model



Base Tier Funding

The **Base Tier** supports colleges with relatively low local revenue capacity (taxable property value) to meet **Instruction & Operations (I&O)** needs.

- **Instruction & Operations (I&O)**: Estimated operational costs based on student body characteristics and courses taught.
- **Local Share**: Estimate of potential revenue from tuition, fees, and a \$0.05 M&O tax effort. These are **estimates**, not actual revenue.

$$\text{Base Tier Funding} = \text{Greater of } [(\text{Instruction \& Operations} - \text{Local Share}), 0]$$

- Colleges whose local share is less than their I&O costs received funding.

For Alamo Colleges, the local share exceeds total I&O costs, so the district **did not receive Base Tier Funding**.



Performance Tier Funding

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

- Dual credit or Dual Enrollment Fundable Outcome: Students who completed 15 SCHs of fundable dual credit or dual enrollment that meets requirements for a degree or workforce credential.
- Transfer Fundable Outcome or Structured Co-Enrollment Fundable Outcome: Students who earn at least 15 SCHs or equivalent and a) transfer to a Texas Public University or b) were enrolled in a reported, structured co-enrollment program.
- Credentials Awarded include the following:
 - Bachelor's degrees
 - Associate degrees
 - Certificates (Advanced Technical Certifications, Level 1 or 2 Certificates)
 - Occupational Skills Awards (OSA)
 - Institutional Credentials Leading to Licensure or Certification (ICLC)
 - Opportunity High School Diploma (starting with diplomas awarded in FY25)
 - Third party credentials (starting with awards in FY25)
- Conditioned on the following additional criteria:
 - For degrees/certificates: Credentials of value that provide a return on investment within 10 years (on average), such that cumulative earnings will exceed students' initial investments.
 - For FY 2024-25 for other workforce credentials (ICLC), meets a minimum contact-hour threshold.

With additional funding for credentials awarded in high-demand fields (per Board rules Ch.13T) and for bachelor's degrees, associate degrees, and certificates that qualify for the credential of value premium.

Outcomes will be weighted by the following student characteristics:

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

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

Performance Tier Funding = Sum across outcomes of Weighted Outcome Completions x Outcome Funding rate

Step 1: Weighted Outcome Completions = Outcome Count + (Weight Counts x Weights)

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

For each outcome, the Outcome Count and Weight Counts are either the projected counts for the fiscal year being funded or the average of that year and the two previous years, whichever yields the greater total of Weighted Outcome Completions.

The outcome funding rates are the dollar amounts a college earns for each Weighted Outcome Completion, which are set by THECB within parameters of the General Appropriations Act and in alignment with *Building a Talent Strong Texas*.



The table below summarizes the Performance Tier Funding for FY26.

Performance Outcome	RATES	Funding for Performance Tier	Weighted Outcome Completions (greater of most recent or three-year average)	Three-Year Average Weighted Outcome Completions
Annual Total		\$ 89,600,953		
15 SCH Dual Credit	\$ 3,500	\$ 12,729,500	3,618.00	3,637.00
GAI Transfer with 15 SCH	\$ 3,500	\$ 21,732,375	6,209.25	5,904.92
GAI Co-enrollment with 15 SCH	\$ 3,500	\$ 71,681	20.47	20.48
Institutional Credential leading to Licensure	\$ 1,000	\$ 55,148	52.35	55.15
Institutional Credential leading to Licensure: High-Demand Field	\$ 1,250	\$ 591,250	473.00	467.33
Occupational Skills Award	\$ 1,000	\$ 364,621	307.53	364.62
Occupational Skills Award: High-Demand Field	\$ 1,250	\$ 1,195,888	956.71	905.15
Certificate I or II	\$ 1,750	\$ 2,732,894	1,096.14	1,561.65
Certificate I or II: High-Demand Field	\$ 3,500	\$ 6,505,958	1,538.09	1,858.85
Advanced Technical Certificate	\$ 1,750	\$ 3,706	2.12	1.92
Advanced Technical Certificate: High-Demand Field	\$ 3,500	\$ 88,872	25.39	18.76
Associate Degree	\$ 3,500	\$ 33,400,728	9,543.07	9,460.49
Associate Degree: High-Demand Field	\$ 4,500	\$ 9,197,019	1,862.31	2,043.78
Bachelor's Degree	\$ 3,500	\$ -	-	-
Bachelor's Degree: High-Demand Field	\$ 4,500	\$ 345,480	75.72	76.77
CoV Premium: Certificate	\$ 437	\$ 22,017	40.00	50.38
CoV Premium: Associate	\$ 875	\$ 563,816	551.00	644.36
CoV Premium: Bachelor's	\$ 875	\$ -	-	-

Financial Aid for Swift Transfer (FAST)

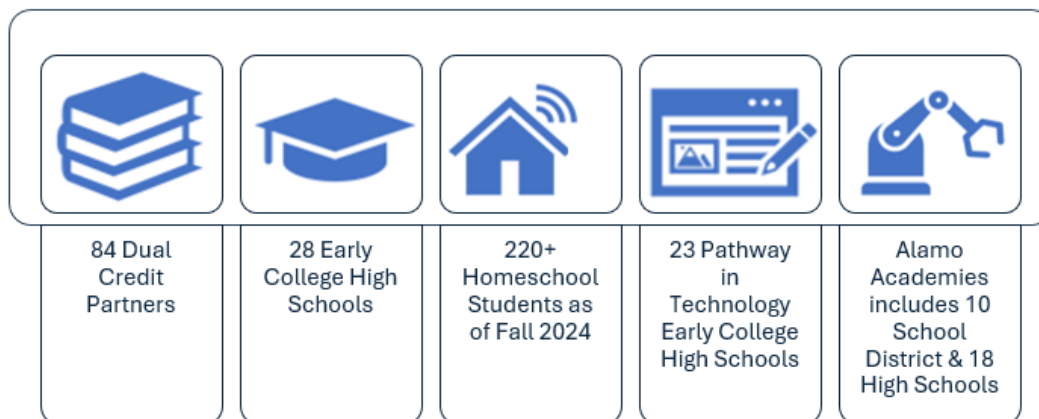
As a part of House Bill 8, a funding allotment was created for community colleges to assist with dual credit and high school program costs. The FAST program provides funding to community colleges so they can offer dual credit courses to educationally disadvantaged students attending public ISDs or charter schools. A student is considered educationally disadvantaged if they qualify for participation in the National School Lunch Program.

Eligible FAST Funding = (number of eligible DC/HS program students x SCH) x Fast Tuition Rate of \$58.52

Dual Credit/High School Programs at Alamo Colleges District

The Dual Credit programs allow you to earn college credit for identified high school courses as an eligible high school student. At Alamo Colleges District, our five Alamo Colleges partner with local school districts and home school students to offer a low-cost college course while completing high school graduation requirements. In doing so, ACD provides pathways for education and career goal attainment by creating supportive learning conditions as students manage a challenging curriculum.

Current State of Dual Credit/High School Programs





FY26 Expense Summary

The total All Funds expense budget approved by the Board of Trustees for FY 2025-2026 is \$1,028.4 million, comprising \$552.8 million in operating expenses and \$475.6 million in restricted funds. The operating expense budget is developed using a Funding Allocation model, which is explained in detail in the following sections. Expenses are categorized by function — Instruction, Academic Support, Student Services, Institutional Support, and Operation and Maintenance with detailed definitions provided in the Appendix.

Each of the five college presidents within the Alamo Colleges District allocates their annual budgets to support two primary areas: (a) employee positions and (b) departmental operational expense accounts. These allocations are guided by each campus' strategic initiatives and priorities. Operating expense accounts provide funding for a wide range of needs, including instructional materials and supplies, travel, contracted services, and furniture, fixtures, and capital equipment.

FY26 EXPENSE BUDGET By Functional Category										
Functional Category	SAC	SPC	PAC	NVC	NLC	Total Colleges	District	Facilities	General Institutional	Total Alamo Colleges District
Operating Funds	\$ 76,107,975	\$ 66,513,184	\$ 42,229,500	\$ 63,570,216	\$ 33,517,810	\$ 281,938,685	\$ 126,471,574	\$ 43,126,661	\$ 62,508,217	\$ 514,045,137
Non-Formula Funding	4,288,334	5,380,069	3,153,718	1,420,901	686,188	14,929,210	4,529,784	-	-	19,458,994
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000	-	-	-	5,300,000
Transfers	-	-	-	-	-	-	-	-	13,958,340	13,958,340
Total FY26 Budget	\$81,970,085	\$73,229,764	\$46,161,120	\$66,167,342	\$34,639,584	\$302,167,895	\$131,001,358	\$43,126,661	\$76,466,557	\$ 552,762,471

The driving force behind the FY26 operating budget is to support the strategic priorities of ACD for the benefit of our students. The approved budget, which supports a projected enrollment of over 87,000 students for fall 2025, prioritizes student-focused strategies, high-quality faculty and staff retention, and the sustainability of core services to advance the District's moonshot of ending poverty through education and training. As the largest higher education institution in South Texas and the only community college system to receive the Malcolm Baldrige National Quality Award twice, ACD is committed to fulfilling Chancellor Dr. Mike Flores' vision. To realize this ambitious mission, the District and its five colleges—St. Philip's College, San Antonio College, Palo Alto College, Northwest Vista College, and Northeast Lakeview College—are striving to make college education accessible and to ensure the successful completion of degrees and certificates for all residents in our eight-county service area. In response to identified community needs, ACD has implemented key investment strategies designed to expand access to education and enhance opportunities for student success.

Core

- Instructional Delivery
- Student Services
- Academic Support
- College & ACCESS departmental expenses
- Fringe Benefits
- Enterprise-wide costs

Innovations & Enhancements

- Student-Focused Strategies
 - AlamoPROMISE
 - AlamoBOOKS+
 - AlamoU
 - Advocacy
- Talent Strategies
 - Market rate increase (3%)
 - Tuition reimbursement increase
 - Faculty lab loading rate increase



TWO YEAR BUDGET COMPARISON BY FUNCTIONAL CATEGORY

FUNCTIONAL CATEGORY	SAC	SPC	PAC	NVC	NLC	DISTRICT	TOTAL	%
FY26 APPROVED								
Instruction	\$ 48,934,047	\$ 48,667,036	\$ 26,516,825	\$ 32,353,672	\$ 14,188,556	\$ 4,017,187	\$ 174,677,323	31.60%
Academic Support	4,937,230	8,058,120	2,961,196	11,140,935	6,155,138	28,392,658	61,645,277	11.15%
Student Services	15,006,371	9,967,764	8,848,340	16,078,766	8,146,172	23,489,889	81,537,302	14.75%
Institutional Support	9,537,808	4,740,124	5,396,632	5,128,320	5,662,132	127,701,941	158,166,957	28.61%
Operations & Maint of Plant	244,718	160,000	-	-	-	47,755,202	48,159,920	8.71%
Public Service	1,727,635	87,835	120,000	289,424	2,000	-	2,226,894	0.40%
Scholarships	-	-	135,944	-	50,000	5,250,000	5,435,944	0.98%
Auxiliary	8,500	212,374	1,404,281	-	-	29,359	1,654,514	0.30%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	13,958,340	19,258,340	3.48%
TOTAL	\$ 81,970,085	\$ 73,229,764	\$ 46,161,120	\$ 66,167,342	\$ 34,639,584	\$250,594,576	\$ 552,762,471	100.00%

FY25 APPROVED								
Instruction	\$ 46,552,702	\$ 42,018,704	\$ 21,107,621	\$ 28,655,123	\$ 11,553,728	\$ 838,577	\$ 150,726,455	28.52%
Academic Support	5,169,613	7,127,290	2,939,060	14,638,803	5,361,170	26,516,195	61,752,131	11.68%
Student Services	16,814,311	8,735,802	8,391,022	11,323,365	7,305,777	24,915,176	77,485,453	14.66%
Institutional Support	7,976,995	4,743,008	5,638,399	3,848,832	3,201,649	123,070,568	148,479,451	28.09%
Operations & Maint of Plant	187,510	30,400	-	-	-	60,875,595	61,093,505	11.56%
Public Service	1,880,041	150,931	90,000	150,250	2,000	-	2,273,222	0.43%
Scholarships	20,000	-	327,500	-	50,000	5,250,000	5,647,500	1.07%
Auxiliary	208,400	215,206	1,068,277	-	-	31,670	1,523,553	0.29%
Transfers	1,573,776	1,336,511	777,902	1,176,225	435,586	14,282,946	19,582,946	3.70%
TOTAL	\$ 80,383,348	\$ 64,357,852	\$ 40,339,781	\$ 59,792,598	\$ 27,909,910	\$255,780,727	\$ 528,564,216	100.00%

VARIANCE								
Instruction	\$ 2,381,345	\$ 6,648,332	\$ 5,409,204	\$ 3,698,549	\$ 2,634,828	\$ 3,178,610	\$ 23,950,868	15.89%
Academic Support	(232,383)	930,830	22,136	(3,497,868)	793,968	1,876,463	(106,854)	-0.17%
Student Services	(1,807,940)	1,231,962	457,318	4,755,401	840,395	(1,425,287)	4,051,849	5.23%
Institutional Support	1,560,813	(2,884)	(241,767)	1,279,488	2,460,483	4,631,373	9,687,506	6.52%
Operations & Maint of Plant	57,208	129,600	-	-	-	(13,120,393)	(12,933,585)	-21.17%
Public Service	(152,406)	(63,096)	30,000	139,174	-	-	(46,328)	-2.04%
Scholarships	(20,000)	-	(191,556)	-	-	-	(211,556)	-3.75%
Auxiliary	(199,900)	(2,832)	336,004	-	-	(2,311)	130,961	8.60%
Transfers	-	-	-	-	-	(324,606)	(324,606)	-1.66%
TOTAL	\$ 1,586,737	\$ 8,871,912	\$ 5,821,339	\$ 6,374,744	\$ 6,729,674	\$ (5,186,151)	\$ 24,198,255	4.58%

Note: The variances are primarily attributable to fluctuations in the Maintenance & Operations tax and State Appropriations, as well as the reduction of Preventive Maintenance funding from the Operating Budget.



District Operations

District Operations are organized into two categories based on their impact on the five colleges: **Direct Support** and **Indirect Support**. Direct Support functions are funded and managed by District Operations but carried out at each of the five campuses or directly on behalf of the colleges. For example, while each college maintains an on-site Business Office, a District Business Office also provides services specifically supporting the colleges. These functions housed within District Operations, as outlined below, allocate funds to the colleges using specific 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
Emergency/Risk Management	% of College Enrollment or % of 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 & Student Success Systems	% 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

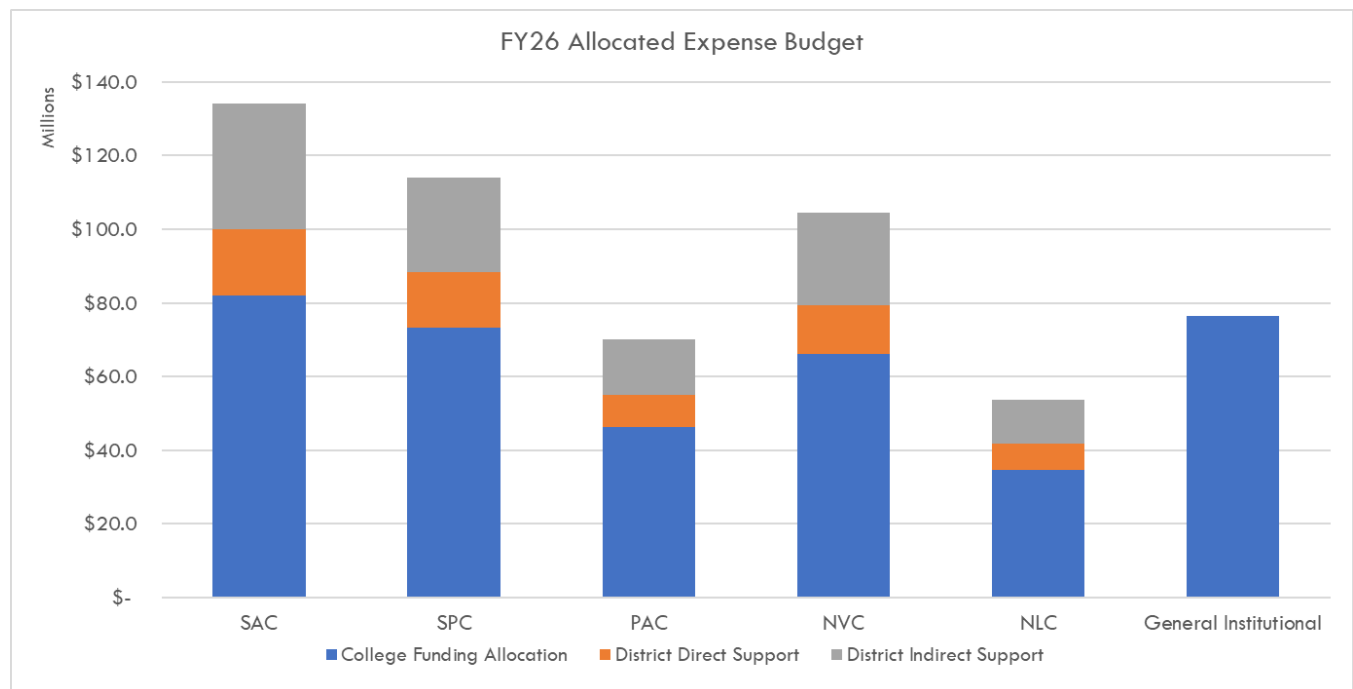
Indirect Support functions, which are funded and administered by District Operations, are delivered across multiple locations to serve the entire Alamo Colleges District. These include services such as student Financial Aid, Finance and Fiscal Services — including Accounts Payable, Payroll, General Accounting, and Financial Report — as well as Human Resources, Information Technology, and Academic Services. A detailed list of Indirect Support functions and their allocation bases is provided below.

District Operations	District Indirect Support Function
Chancellor's Office	AlamoPROMISE
Vice Chancellors' Offices	District Support Administration
Student Success	Student Leadership Institutes, College Connections
Academic Success	Curriculum alignment
Planning, and Performance, Accreditation, and Information Technology	IT, State Reporting, Strategic Planning & Institutional Research
District Operations Other	Legal, Ethics, Policy, Internal Audit, Legislative, Foundation, Arts, Culture and Community Impact
Talent, Organization & Strategic Innovation	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 following table provides the FY26 Fully Allocated Budget, which consolidates College Funding Allocations with both Direct and Indirect District Operations expenses. This table shows the comprehensive financial impact of the Funding Allocation Model by illustrating how resources are distributed across each campus.

FY26 FULLY ALLOCATED BUDGET									
FULLY ALLOCATED VIEW	SAC	SPC	PAC	NVC	NLC	Total Colleges	General Institutional	Total ACD	% of Total
College Funding Allocation									
Instruction	\$ 45,638,871	\$ 44,236,744	\$ 24,116,237	\$ 31,788,266	\$ 13,933,949	\$ 159,714,067		\$ 159,714,067	
Academic Support	4,937,230	7,907,120	2,960,696	11,119,367	6,094,138	33,018,551		33,018,551	
Student Services	14,013,213	9,168,987	8,095,710	15,245,339	7,775,591	54,298,840		54,298,840	
Institutional Support	9,537,808	4,740,124	5,396,632	5,127,820	5,662,132	30,464,516		30,464,516	
Operation and Maintenance of Plant	244,718	160,000	-	-	-	404,718		404,718	
Scholarships / Exemptions	1,736,135	300,209	1,660,225	289,424	52,000	4,037,993		4,037,993	
Total Educational and General Expense	76,107,975	66,513,184	42,229,500	63,570,216	33,517,810	281,938,685		281,938,685	
Capital	1,573,776	1,336,511	777,902	1,176,225	435,586	5,300,000		5,300,000	
Non-Formula	4,288,334	5,380,069	3,153,718	1,420,901	686,188	14,929,210		14,929,210	
Total Other Expense	5,862,110	6,716,580	3,931,620	2,597,126	1,121,774	20,229,210		20,229,210	
Total College Funding Allocation	81,970,085	73,229,764	46,161,120	66,167,342	34,639,584	302,167,895		302,167,895	54.7%
District Direct Support									
Building Maintenance	3,838,122	3,068,108	1,871,756	2,241,212	1,307,124	12,326,322		12,326,322	
Utilities	4,398,141	2,940,454	1,391,302	2,576,712	946,958	12,253,567		12,253,567	
Housekeeping	3,493,208	3,386,702	1,144,279	2,075,328	869,032	10,968,549		10,968,549	
Groundskeeping	515,260	322,039	549,849	436,033	947,956	2,771,137		2,771,137	
Bursar	335,007	290,580	279,608	279,757	216,541	1,401,493		1,401,493	
Student Financial Aid (SFA)	1,439,905	1,253,215	1,056,394	1,356,136	998,170	6,103,820		6,103,820	
Student Contact Center	459,810	436,978	297,910	482,249	225,393	1,902,340		1,902,340	
Public Safety	2,261,451	2,149,157	1,465,188	2,371,810	1,108,535	9,356,141		9,356,141	
Center for Student Information (CSI)	753,895	716,460	488,447	790,686	369,550	3,119,038		3,119,038	
Interpreter & Student Success Systems	252,022	239,509	163,284	264,322	123,538	1,042,675		1,042,675	
Emergency Risk Management	351,277	333,834	227,591	368,419	172,191	1,453,312		1,453,312	
Total District Direct Support	18,098,098	15,137,036	8,935,608	13,242,664	7,284,988	62,698,394		62,698,394	11.3%
District Indirect Support	33,958,047	25,686,540	14,989,335	25,157,649	11,638,054	111,429,625		111,429,625	20.2%
General Institutional							76,466,557	76,466,557	13.8%
Total FY26 Budget - Fully Allocated	\$134,026,230	\$114,053,340	\$ 70,086,063	\$104,567,655	\$ 53,562,626	\$ 476,295,914	\$76,466,557	\$ 552,762,471	





FY26 Funding Allocation

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

With an increase of \$24.2M to the FY26 Revenue Budget, the Alamo Colleges District will continue to invest in our learners, faculty, and staff through strategic enhancements and innovations, all while still upholding our core operations.

Core Operations

Core operations encompass the fundamental purpose of the Alamo Colleges District of providing exceptional Instructional delivery, Student Services and Academic Support to our students. The leadership of the Alamo Colleges District understands that funding for Core operations is essential to continue producing the high level of student outcome; however, funding is only possible to the extent of revenues.

Enhancements and Initiatives

To ensure our students continue to be successful, funding of FY25 Enhancements and Initiatives continued into FY26. These investments target Student Success through Advocacy and Economic Mobility, Adult Learners, Academic Success, and our Faculty and Staff through Talent Strategies.

Student Success

The initiatives brought before the Board of Trustees were prioritized as they align with the Alamo Colleges Organizational Charges for Institutional Excellence and Continuous Improvement refinement of Student Success. Each initiative also emphasizes focus on the performance outcome categories from the HB8 formula funding.



**Credentials of value
awarded, including
certificates and degrees**



**Credentials of value in
high-demand fields**



**Student transfers to
four-year universities**

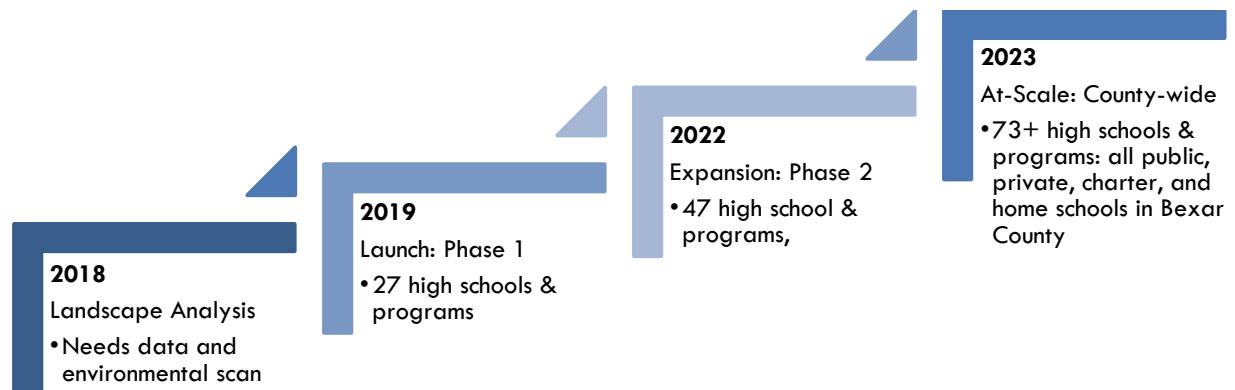


**Student completion of
dual credit courses,
which are offered at
high schools**

Each of the student success initiatives align to at least two of the new budget formula weighted categories based on performance outcomes. In addition to the Core Operations funding increases listed to support ongoing investments for AlamoBOOKS+ and AlamoPROMISE, they are also being enhanced through expansion. AlamoBOOKS+ expands to K-12 school district partners providing instructional materials on day one to the dual credit and high school students at no cost. This is supported by the FAST funding discussed in the State Appropriations section.



AlamoPROMISE is a scholarship for graduating high school seniors in Bexar County to attend one of the Alamo Colleges tuition-free. Launched in 2019 through a collaborative effort with local schools, community leaders, government, and philanthropic partners, AlamoPROMISE was created to eliminate financial barriers and increase college access for students in Bexar County.



AlamoPROMISE offers graduating seniors in Bexar County the opportunity to pursue higher education without the financial burden. This “last-dollar” scholarship covers tuition and required fees after financial aid awards are applied for up to three years or until the completion of an associate degree or academic certificate, whichever comes first.

This scholarship program first considers federal and state financial aid awards that a student is eligible for, such as a Pell Grant. After financial aid has been applied, AlamoPROMISE covers the remaining costs of tuition and required fees for up to three years or the completion of an associate’s degree or certificate, whichever comes first. Based on individual financial aid awards for which a student is eligible, the amount of funding each student receives varies. AlamoPROMISE only covers courses that are part of a student’s Course Program of Study (CPOS), a federal requirement that only courses toward a degree or certificate can be considered for federal financial aid eligibility.

Prospective AlamoPROMISE Scholars

1. Complete an admissions application via Apply Texas online to one of the Alamo District Colleges.
2. Complete a financial aid application via FAFSA/TASFA and complete any requirements needed to issue a financial aid award.
3. Enroll in class for the upcoming Fall Term after high school graduation.

Maintaining AlamoPROMISE Eligibility

- Highly encourage students to complete 18 credit hours during the academic year (Fall/Spring)
- Maintain continuous enrollment in consecutive Fall/Spring Terms
- Maintain financial aid eligibility and renew FAFSA/TASFA annually
- Remain in satisfactory Academic Progress
- Pursue their Course Program of Study

Current State of AlamoPROMISE

AlamoPROMISE is available to graduating high school seniors county-wide, including 73+ public high schools in Bexar County, along with private, charter, and home-schools. All graduating high school seniors in Bexar County are now offered free college tuition to any one of the 5 Alamo Colleges. The investment in AlamoPROMISE for FY26 is \$5.0M.



As a cornerstone of the Alamo Colleges District's moonshot to end poverty through education and training, AlamoPROMISE provides accessible, student-centered pathways to success. Since its inception, more than 30,000 scholars have enrolled in the program, contributing to a notable decrease in the number of adults living below the poverty level in Bexar County.

Positive Enrollment Growth ACD & Bexar County

+41% ACD enrollment
from pre-promise levels

+7.4% college going
In Bexar County

- ✓ HS Graduates Enrolled in TX Public Higher Education:
- ✓ 56% in 2023 vs. 48.6% in 2019



AlamoPROMISE in FY26

Looking ahead with AlamoPROMISE in FY26, the scholarship program anticipates serving 12,900+ Promise Scholars (new and continuing) in Fall 2025 and Spring 2026 which marks Year 6 of program enrollment.

AlamoBOOKS+ initiative is 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 all students an 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. The investment in AlamoBOOKS+ for FY26 is \$24.6M.

How AlamoBOOKS+ Works



Check Your Student Email

Once your books and other course materials are ready to review, eligible students will receive an email from Barnes & Noble College prompting them to select their preferred delivery method.



Get Your Material Rentals

The Barnes & Noble College bookstores will prepare the books for each student and notify students when they have shipped or are available for in-store pickup.



Access Digital Materials

Digital books and instructional materials will be delivered directly to students and will be accessible in their course(s) within Canvas.



AlamoU The Alamo Colleges District proudly offers AlamoU Bachelor's Programs at San Antonio College, Palo Alto College, St. Philip's College, Northwest Vista College, and the soon-to-launch program at Northeast Lakeview College. As of Spring 2025, 1,122 students have enrolled, reflecting strong community interest and demand.



Bachelor of Applied Technology in Cloud Computing

Northwest Vista College

Prepare for entry and mid-level roles in Cloud Computing Environments.



Bachelor of Applied Technology in Operations Management

Palo Alto College

Prepare to be successful supervisors and leaders in the operations management industry.



Bachelor of Applied Technology in Cybersecurity

St. Philip's College

Prepare to be an offensive and defensive player to protect the cyber world.



Bachelor of Science in Nursing

San Antonio College

Prepare for professional nursing practice including the skills and credentials needed to move into higher-level nursing roles.

AlamoU addresses workforce needs in high-wage, high-demand fields such as nursing, operations management, cybersecurity, and cloud computing. Students benefit from a seamless, cost-efficient pathway to a four-year degree, with no loss of credit and affordable tuition. By aligning with industry requirements, the District equips students with the skills to succeed in today's evolving job market, supporting both student success and economic mobility.

See the value and opportunity you'll receive with a Bachelor's degree from the Alamo Colleges District

FLEXIBILITY



We understand the demands of modern life. That's why we offer 24-hour access to your courses, video lecture spaces, engaging discussion boards, and more.

LEARNER FOCUSED STRATEGIES



Courses are designed by instructors who lead the way, utilizing features and tools to help you stay on track.

CAREER FOCUSED PROGRAMS



Our bachelor's degrees are tailored to meet the demands of today's job market and are designed for career success in high-growth, high-wage industries.

AFFORDABILITY



Alamo Colleges offers the best value in town for Bachelor's programs. Our programs have an average annual cost significantly lower than most four-year schools, providing substantial savings.



Advocacy The Alamo Colleges District is committed to supporting student well-being and success through Advocacy Centers located at each of our five colleges. These centers provide comprehensive resources that address the physical, mental, and emotional needs of students—empowering them to thrive academically and personally.

Wellness360 Through a partnership with UT San Antonio, the Alamo Colleges District offers Wellness 360, a comprehensive health and counseling program available to all students, regardless of insurance status. Wellness 360 provides convenient access to medical professionals through on-site clinics or telehealth visits from any location with phone or internet access.

The wellness program uses a holistic, patient-centered approach to provide individualized care for individuals with a variety of needs. The approach includes an initial evaluation, recommendations for treating a variety of physical and mental health conditions, and medication management.

San Antonio Food Bank In partnership with the San Antonio Food Bank, the Alamo Colleges District provides students with access to essential resources that address food insecurity and other basic needs. Each college operates an on-campus food pantry and hosts pop-up markets offering fresh groceries, grab-and-go snacks, and meals. Students can also meet with Food Bank specialists for assistance in applying for public benefit programs such as SNAP, WIC, and TANF.

Emergency Aid Beyond food assistance, the District offers Emergency Aid to help students manage unexpected financial challenges, including rent, utilities, and childcare expenses. Dedicated case managers provide on-site support to connect students with available resources. Additional essentials are also available through clothing closets with free professional and casual attire, housing and childcare assistance for parenting students, and access to technology resources—ensuring that every student has the support needed to focus on academic success and personal well-being.

Online Success Coaches

Work with students who are 100% online. The success coaches tailor personalized action plans to help educate the student on behaviors to increase success, implement academic advising strategies, and help the student to navigate barriers



Schedule
and attend an
advising appointment



Stay on track with
encouragement
and motivation



Get support in
setting and achieving
your goals



Find balance
with work, life,
and school



Master test prep
and time
management skills

AlamoADVISE Advisors

Continue to augment the student success at the Alamo Colleges. To ensure the number of advisors needed for the various types of students, general population, co-requisite, and high school, an advising model is used to calculate a ratio of advisor to unduplicated, home college (non-swirling) headcounts. For FY26, the ratios of student to advisor for non-Dual Credit students are 300:1, co-Requisite students are 150:1, and to Dual Credit students are 600:1. In addition, student peer advisors are available to FTIC and continuing students for general advising and encouragement at a ratio of 240:1.



Talent Strategies

One of the Board's charges to the Chancellor is to lead an organizational effort to build an employee compensation program that is competitive among nationally recognized, high-performing community colleges. To support the recruitment and retention of the exceptional talent required to achieve the Alamo Colleges District's Moonshot goal—*Partnering to end poverty through education and training*—a series of compensation market adjustments and staffing initiatives were approved for FY26.

A **3.0% market adjustment** to all base salaries and wages was approved to maintain competitiveness with market trends. This adjustment is within the limitations of the FY26 budget and applies to all employees. Staff whose gross annual market increase would otherwise be less than \$2,000 for full-time positions, or \$0.96 per hour for part-time positions, received a higher market adjustment to ensure equitable treatment across all pay levels.

For faculty, the **lab loading rate** used in workload calculations will increase effective **January 1, 2026**, and **faculty rank pay rates** were increased by **17%**, with future adjustments to occur in alignment with subsequent market studies. Compensation was also increased for several adjunct faculty teaching at the associate's or bachelor's level to ensure pay competitiveness.

Other approved enhancements include increasing the **maximum tuition reimbursement** per full-time employee from **\$2,200 to \$5,250 annually**, and continuation of funding for two recently established programs—**Faculty Three-Year Multi-Year Awards** and **Education Pay Adjustments**.

The compensation adjustments directly support the recruitment and retention of talent and reinforce our mission of student success. Alamo Colleges District's continued commitment to competitive faculty and staff compensation is reflected in the FY26 talent strategies summarized below.

Employees Impacted	No. of Employees
Market Rate Adjustment 3.0% (all employees)	3,488
\$2,000 Minimum Market Increase	1,352
0.90:1.00 Faculty Lab Loading Rate	50
Faculty Rank Pay Increase 17.0%	472
FY26 Faculty 1-Time \$5,000 Multi-Year Contract Award	31
FY26 Staff Additional Education Adjustments	40

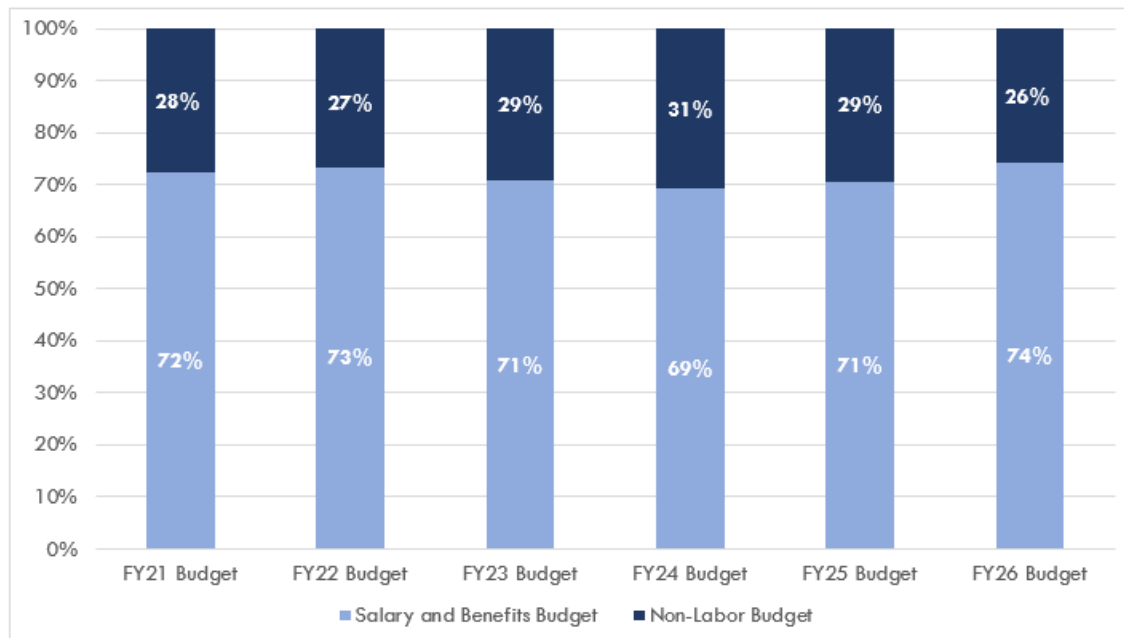


Overall monetary investment in talent strategies for FY26 amounted to \$12.57 million, as shown in the table below. This total reflects the combined cost of market adjustments, faculty and staff pay enhancements, tuition reimbursement increases, and continuation of strategic compensation programs.

Talent Strategies	(in Millions)
Market Rate Adjustment 3.0% (Faculty & Staff)	\$ 9.28
\$2,000 Minimum Market Increase	0.64
0.90:1.00 Faculty Lab Loading Rate	1.37
Faculty Rank Pay Increase 17.0%	0.24
AA/BA Adjunct Faculty Rate Additional Adjustment	0.02
Tuition Reimbursement Increase to \$5,250/Year	0.60
FY26 Faculty 1-Time \$5,000 Multi-Year Contract Award	0.19
FY26 Staff Additional Education Adjustments	0.24
Total (Including Benefits)	\$ 12.57

Salaries, Wages and Benefits

The largest expense in the operating budget is labor, which accounts for approximately 74% of total operating costs, excluding transfers. This figure has remained consistent over the past few fiscal years, increasing for FY26. Per the Talent Strategies approved by the Board of Trustees, the FY26 Budget includes market adjustments for all employees, faculty rank pay increase, staff additional education adjustments, lab loading rate increase and faculty multi-year contract awards.





Alamo Colleges District Staffing

The annual budget compares only full-time employees (FTE) as of September 1 of each prior year. The FY26 FTE count reflects all full-time positions as of September 1, 2025, including both filled and vacant positions. This snapshot does not include part-time employees, adjunct faculty, grant-funded employees (full-time or part-time), or revenue-funded employees (e.g., Continuing Education staff).

Staffing levels at the colleges vary annually based primarily on student headcount and program changes. Increases in enrollment often require additional faculty and support staff to maintain quality instruction and student services, while decreases in enrollment may lead to staffing reductions or reassignments. Similarly, the introduction or discontinuation of academic programs affects the need for specialized faculty or support roles. These factors are reviewed annually to align staffing with institutional needs and available resources.

The following pages provide a detailed look at full-time positions at all locations, broken out by functional category and position type. The first table below gives an overall summary of full-time positions for FY26: 3,190.70 FTEs, representing \$240.5 million in salary dollars.

Total Alamo Colleges District	Account Code	FY24 FTE	FY24 Salary	FY25 FTE	FY25 Salary	FY26 FTE	FY26 Salary
Faculty	61001	947.00	58,235,061	988.00	64,927,037	1,075.00	77,734,615
Non-Instructional Faculty	61003	13.00	869,970	11.00	982,822	10.00	928,746
Administrator	61011	95.00	13,421,448	103.00	15,036,545	99.00	17,491,023
Professional	61012	1,156.50	78,025,908	1,254.70	95,617,286	1,253.70	105,105,511
Classified	61021	776.00	32,851,701	774.00	36,336,642	753.00	39,215,444
Total		2,987.50	\$ 183,404,088	3,130.70	\$ 212,900,332	3,190.70	\$ 240,475,339

Overall staffing levels remain aligned with strategic and operational priorities. Changes in position counts reflect the combined effect of organizational realignment, programmatic growth, and compensation restructuring to support student success and institutional effectiveness. These changes are detailed in the Position Summary Schedule, which presents position counts for the prior, current, and budget years for the entire entity, aligned with best practices in higher education for budgeting salaries and wages.

The FY26 staffing snapshot informs the district's talent strategies, ensuring that compensation adjustments and workforce initiatives are aligned with both the current full-time employee profile and institutional objectives for student success.



Three Year Staffing Summary - Full Time Positions by Functional Category

	FY24		FY25		FY26	
	FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College						
Instruction	365.00	20,437,453.00	360.00	23,783,698.00	339.00	24,869,645.00
Public Service	18.00	962,063.00	17.00	1,114,502.00	14.00	1,109,833.00
Academic Support	52.00	2,568,999.00	44.00	2,922,042.00	39.00	3,114,084.00
Student Services	164.00	8,649,024.00	182.00	10,540,682.00	156.00	10,148,876.00
Institutional Support	75.00	4,320,212.00	79.00	5,118,391.00	71.00	5,837,307.00
Operations of Plant Maintenance	-	-	1.00	42,517.00	1.00	46,510.00
Total	674.00	\$ 36,937,751.00	683.00	\$ 43,521,832.00	620.00	\$ 45,126,255.00
St. Philip's College						
Instruction	296.00	16,514,310.00	320.00	20,131,367.00	378.00	24,443,123.00
Academic Support	66.00	3,994,889.00	67.00	4,622,225.00	73.00	5,469,663.00
Student Services	84.00	4,803,563.00	88.00	5,717,175.00	90.00	6,420,787.00
Institutional Support	27.00	1,847,656.00	28.00	2,066,002.00	32.00	2,725,719.00
Auxiliary Enterprises	2.00	77,982.00	2.00	86,892.00	-	-
Total	475.00	\$ 27,238,400.00	505.00	\$ 32,623,661.00	573.00	\$ 39,059,292.00
Palo Alto College						
Instruction	172.00	10,284,263.00	180.00	11,405,621.00	181.00	13,736,151.00
Academic Support	19.00	1,059,172.00	26.20	1,654,659.00	22.20	1,801,828.00
Student Services	78.50	4,259,493.00	79.50	5,048,253.50	78.50	5,600,312.00
Institutional Support	43.00	2,895,422.00	47.00	3,381,212.00	47.00	3,831,461.00
Total	312.50	\$ 18,498,350.00	332.70	\$ 21,489,745.50	328.70	\$ 24,969,752.00
Northwest Vista College						
Instruction	198.00	12,951,416.00	211.00	12,763,559.00	232.00	16,970,793.00
Public Service	1.00	85,249.00	1.00	111,179.00	2.00	169,151.00
Academic Support	76.00	4,003,750.00	79.00	3,989,848.00	78.00	5,518,335.00
Student Services	129.00	6,303,359.00	141.00	6,743,507.00	147.00	9,608,754.00
Institutional Support	26.00	1,869,393.00	31.00	2,026,577.00	34.00	3,038,899.00
Operations of Plant Maintenance	1.00	66,572.00	-	-	-	-
Total	431.00	\$ 25,279,739.00	463.00	\$ 25,634,670.00	493.00	\$ 35,305,932.00
Northeast Lakeview College						
Instruction	90.00	5,823,504.00	98.00	6,568,885.00	106.00	7,262,769.00
Academic Support	35.00	2,232,871.00	41.00	3,021,294.00	40.00	3,041,112.00
Student Services	67.00	3,951,001.00	71.00	4,672,114.00	77.00	5,211,324.00
Institutional Support	21.00	1,531,902.00	23.00	1,822,526.00	23.00	2,143,513.00
Total	213.00	\$ 13,539,278.00	233.00	\$ 16,084,819.00	246.00	\$ 17,658,718.00
District Operations						
Academic Support	25.00	1,647,669.00	25.00	1,872,193.00	23.00	1,818,451.00
Student Services	148.00	9,217,678.00	161.00	11,807,822.00	163.00	13,058,790.00
Institutional Support	551.64	41,584,202.44	576.64	49,508,371.88	592.64	52,630,961.00
Operations of Plant Maintenance	157.00	9,438,399.00	151.00	10,333,124.00	151.00	10,823,074.00
Auxiliary Enterprises	0.36	22,621.56	0.36	24,093.12	0.36	24,114.00
Total	882.00	\$ 61,910,570.00	914.00	\$ 73,545,604.00	930.00	\$ 78,355,390.00
Total Alamo College District						
Instruction	1,121.00	66,010,946.00	1,169.00	74,653,130.00	1,236.00	87,282,481.00
Public Service	19.00	1,047,312.00	18.00	1,225,681.00	16.00	1,278,984.00
Academic Support	273.00	15,507,350.00	282.20	18,082,261.00	275.20	20,763,473.00
Student Services	670.50	37,184,118.00	722.50	44,529,553.50	711.50	50,048,843.00
Institutional Support	743.64	54,048,787.44	784.64	63,923,079.88	799.64	70,207,860.00
Operations of Plant Maintenance	158.00	9,504,971.00	151.00	10,333,124.00	151.00	10,869,584.00
Auxiliary Enterprises	2.36	100,603.56	3.36	153,502.12	1.36	24,114.00
Total	2,987.50	\$ 183,404,088.00	3,130.70	\$ 212,900,331.50	3,190.70	\$ 240,475,339.00

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

FY26 FTE salary budgets include approved Compensation and Talent adjustments, not included in prior years.



Three Year College Staffing Summary - Full Time Positions

		FY24		FY25		FY26	
		FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
San Antonio College							
Faculty	61001	301.00	17,592,447.00	295.00	20,209,358.00	285.00	21,705,946.00
Non-Instructional Faculty	61003	3.00	208,547.00	1.00	141,833.00	1.00	152,654.00
Administrators	61011	17.00	1,907,911.00	19.00	2,220,779.00	15.00	2,361,103.00
Professionals	61012	209.00	12,190,722.00	226.00	15,076,968.00	203.00	15,379,837.00
Classified	61021	144.00	5,038,124.00	142.00	5,872,894.00	116.00	5,526,715.00
Total		674.00	\$ 36,937,751.00	683.00	\$ 43,521,832.00	620.00	\$ 45,126,255.00
St. Philip's College							
Faculty	61001	241.00	14,020,152.00	264.00	17,202,828.00	325.00	21,589,843.00
Non-Instructional Faculty	61003	2.00	144,834.00	2.00	193,202.00	1.00	96,260.00
Administrators	61011	15.00	1,490,620.00	15.00	1,772,425.00	13.00	2,012,238.00
Professionals	61012	128.00	8,104,978.00	133.00	9,427,280.00	140.00	10,753,722.00
Classified	61021	89.00	3,477,816.00	91.00	4,027,926.00	94.00	4,607,229.00
Total		475.00	\$ 27,238,400.00	505.00	\$ 32,623,661.00	573.00	\$ 39,059,292.00
Palo Alto College							
Faculty	61001	137.00	8,639,270.00	140.00	9,071,675.00	144.00	11,017,177.00
Non-Instructional Faculty	61003	1.00	61,055.00	1.00	86,698.00	1.00	92,424.00
Administrators	61011	11.00	1,073,315.00	14.00	1,756,110.00	14.00	2,132,218.00
Professionals	61012	108.50	6,689,218.00	117.70	8,154,473.50	113.70	8,954,495.00
Classified	61021	55.00	2,035,492.00	60.00	2,420,789.00	56.00	2,773,438.00
Total		312.50	\$ 18,498,350.00	332.70	\$ 21,489,745.50	328.70	\$ 24,969,752.00
Northwest Vista College							
Faculty	61001	189.00	12,613,736.00	201.00	12,263,605.00	224.00	16,765,518.00
Non-Instructional Faculty	61003	1.00	71,759.00	1.00	95,666.00	1.00	105,280.00
Administrators	61011	10.00	1,259,950.00	11.00	1,061,574.00	11.00	1,750,777.00
Professionals	61012	158.00	8,754,013.00	170.00	9,506,030.00	175.00	12,869,144.00
Classified	61021	73.00	2,580,281.00	80.00	2,707,795.00	82.00	3,815,213.00
Total		431.00	\$ 25,279,739.00	463.00	\$ 25,634,670.00	493.00	\$ 35,305,932.00
Northeast Lakeview College							
Faculty	61001	79.00	5,369,456.00	88.00	6,179,571.00	94.00	6,656,131.00
Administrators	61011	10.00	1,332,896.00	10.00	1,500,514.00	10.00	1,629,285.00
Professionals	61012	88.00	5,495,543.00	99.00	6,814,137.00	104.00	7,588,027.00
Classified	61021	36.00	1,341,383.00	36.00	1,590,597.00	38.00	1,785,275.00
Total		213.00	\$ 13,539,278.00	233.00	\$ 16,084,819.00	246.00	\$ 17,658,718.00
Total Colleges							
Faculty	61001	947.00	58,235,061.00	988.00	64,927,037.00	1,072.00	77,734,615.00
Non-Instructional Faculty	61003	7.00	486,195.00	5.00	517,399.00	4.00	446,618.00
Administrators	61011	63.00	7,064,692.00	69.00	8,311,402.00	63.00	9,885,621.00
Professionals	61012	691.50	41,234,474.00	745.70	48,978,888.50	735.70	55,545,225.00
Classified	61021	397.00	14,473,096.00	409.00	16,620,001.00	386.00	18,507,870.00
Total		2,105.50	\$ 121,493,518.00	2,216.70	\$ 139,354,727.50	2,260.70	\$ 162,119,949.00

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

FY26 FTE salary budgets include approved Compensation and Talent adjustments, not included in prior years.



Three Year District Staffing Summary - Full Time Positions

		FY24		FY25		FY26	
		FTE	Budget Salary	FTE	Budget Salary	FTE	Budget Salary
VC for Academic Success							
Faculty	61001	-	-	-	-	3.00	-
Non-Instructional Faculty	61003	1.00	74,105.00	1.00	86,715.00	1.00	92,443.00
Administrator	61011	4.00	827,050.00	4.00	880,809.00	4.00	938,986.00
Professional	61012	36.00	2,798,424.00	38.00	3,422,538.00	39.00	3,692,744.00
Classified	61021	5.00	202,306.00	5.00	227,328.00	4.00	192,989.00
Total		46.00	\$ 3,901,885.00	48.00	\$ 4,617,390.00	51.00	\$ 4,917,162.00
VC for Finance and Administration							
Administrator	61011	8.00	1,462,471.00	7.00	1,429,535.00	8.00	1,499,525.00
Professional	61012	163.00	10,774,403.00	109.00	9,564,103.00	110.00	10,113,086.00
Classified	61021	292.00	14,644,124.00	264.00	15,065,970.00	264.00	15,570,429.00
Total		463.00	\$ 26,880,998.00	380.00	\$ 26,059,608.00	382.00	\$ 27,183,040.00
VC for Planning Performance and Info Systems							
Administrator	61011	3.00	584,438.00	3.00	680,917.00	3.00	725,890.00
Professional	61012	86.00	8,965,282.00	90.00	10,022,278.00	89.00	10,209,591.00
Classified	61021	18.00	743,001.00	14.00	703,203.00	15.00	810,406.00
Total		107.00	\$ 10,292,721.00	107.00	\$ 11,406,398.00	107.00	\$ 11,745,887.00
VC for Economic and Workforce Development							
Administrator	61011	3.00	551,242.00	3.00	468,050.00	3.00	426,421.00
Professional	61012	36.00	2,401,653.00	51.00	3,778,851.00	51.00	3,681,665.00
Classified	61021	16.00	659,770.00	16.00	724,388.00	17.00	825,253.00
Total		55.00	\$ 3,612,665.00	70.00	\$ 4,971,289.00	71.00	\$ 4,933,339.00
VC for Student Success							
Administrator	61011	4.00	814,410.00	6.00	722,668.00	6.00	1,148,016.00
Professional	61012	41.00	3,412,825.00	101.00	8,581,670.00	103.00	9,314,485.00
Classified	61021	26.00	1,204,163.00	45.00	1,990,040.00	45.00	2,238,779.00
Total		71.00	\$ 5,431,398.00	152.00	\$ 11,294,378.00	154.00	\$ 12,701,280.00
District Operations Other							
Non-Instructional Faculty	61003	5.00	309,670.00	5.00	378,708.00	5.00	389,685.00
Administrator	61011	10.00	2,117,145.00	11.00	2,543,164.00	12.00	2,866,564.00
Professional	61012	103.00	8,438,847.00	120.00	11,268,957.00	126.00	12,548,715.00
Classified	61021	22.00	925,241.00	21.00	1,005,712.00	22.00	1,069,718.00
Total		140.00	\$ 11,790,903.00	157.00	\$ 15,196,541.00	165.00	\$ 16,874,682.00
Total District Operations							
Faculty	61001	-	-	-	-	3.00	-
Non-Instructional Faculty	61003	6.00	383,775.00	6.00	465,423.00	6.00	482,128.00
Administrator	61011	32.00	6,356,756.00	34.00	6,725,143.00	36.00	7,605,402.00
Professional	61012	465.00	36,791,434.00	509.00	46,638,397.00	518.00	49,560,286.00
Classified	61021	379.00	18,378,605.00	365.00	19,716,641.00	367.00	20,707,574.00
Total		882.00	\$ 61,910,570.00	914.00	\$ 73,545,604.00	930.00	\$ 78,355,390.00

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

FY26 FTE salary budgets include approved Compensation and Talent adjustments, not included in prior years.

FY26 Budget for VC for Academic Success Faculty allocated in Student Success Fund



FY26 Budget Summary by Functional Category

CAMPUS	FTE Salary	Vacancy Credit	Other Salary	Benefits	Other Expenses	Total Budget	%
San Antonio College							
Instruction	24,869,645	-	12,152,103	9,320,975	2,591,324	48,934,047	59.7%
Public Service	1,109,833	-	107,466	344,148	166,188	1,727,635	2.1%
Academic Support	3,114,084	-	322,730	932,801	567,615	4,937,230	6.0%
Student Services	10,148,876	-	871,845	3,109,818	875,832	15,006,371	18.3%
Institutional Support	5,837,307	-	588,090	1,749,716	1,362,695	9,537,808	11.6%
Operations and Maintenance of Plant	46,510	-	76,829	20,879	100,500	244,718	0.3%
Auxiliary Enterprises	-	-	-	-	8,500	8,500	0.0%
Transfers	-	-	-	-	1,573,776	1,573,776	1.9%
Total	\$ 45,126,255	\$ -	\$ 14,119,063	\$ 15,478,337	\$ 7,246,430	\$ 81,970,085	100.0%
St. Philip's College							
Instruction	24,443,123	-	11,923,986	7,653,661	4,646,266	48,667,036	66.5%
Public Service	-	-	52,205	4,130	31,500	87,835	0.1%
Academic Support	5,469,663	-	366,506	1,563,181	658,770	8,058,120	11.0%
Student Services	6,420,787	-	616,872	1,978,598	951,507	9,967,764	13.6%
Institutional Support	2,725,719	-	34,635	732,912	1,246,858	4,740,124	6.5%
Operations and Maintenance of Plant	-	-	-	-	160,000	160,000	0.2%
Auxiliary Enterprises	-	-	111,233	30,015	71,126	212,374	0.3%
Transfers	-	-	-	-	1,336,511	1,336,511	1.8%
Total	\$ 39,059,292	\$ -	\$ 13,105,437	\$ 11,962,497	\$ 9,102,538	\$ 73,229,764	100.0%
Palo Alto College							
Instruction	13,736,151	(994,567)	6,090,021	4,756,551	2,928,669	26,516,825	57.4%
Public Service	-	-	-	-	120,000	120,000	0.3%
Academic Support	1,801,828	-	430,344	605,661	123,363	2,961,196	6.4%
Student Services	5,600,312	-	655,626	1,800,887	791,515	8,848,340	19.2%
Institutional Support	3,831,461	-	139,285	1,157,200	268,686	5,396,632	11.7%
Institutional Scholarships	-	-	-	-	135,944	135,944	0.3%
Auxiliary Enterprises	-	-	615,093	168,289	620,899	1,404,281	3.0%
Transfers	-	-	-	-	777,902	777,902	1.7%
Total	\$ 24,969,752	\$ (994,567)	\$ 7,930,369	\$ 8,488,588	\$ 5,766,978	\$ 46,161,120	100.0%
Northwest Vista College							
Instruction	16,970,793	-	9,358,328	5,634,973	389,578	32,353,672	48.9%
Public Service	169,151	-	61,234	59,039	-	289,424	0.4%
Academic Support	5,518,335	(900,000)	2,147,418	1,845,691	2,529,491	11,140,935	16.8%
Student Services	9,608,754	-	1,516,699	3,016,358	1,936,955	16,078,766	24.3%
Institutional Support	3,038,899	-	139,069	926,511	1,023,841	5,128,320	7.8%
Transfers	-	-	-	-	1,176,225	1,176,225	1.8%
Total	\$ 35,305,932	\$ (900,000)	\$ 13,222,748	\$ 11,482,572	\$ 7,056,090	\$ 66,167,342	100.0%
Northeast Lakeview College							
Instruction	7,262,769	-	3,535,612	2,630,135	760,040	14,188,556	41.0%
Public Service	-	-	-	-	2,000	2,000	0.0%
Academic Support	3,041,112	-	682,349	961,949	1,469,728	6,155,138	17.8%
Student Services	5,211,324	-	685,326	1,597,216	652,306	8,146,172	23.5%
Institutional Support	2,143,513	-	1,484,783	688,547	1,345,289	5,662,132	16.3%
Institutional Scholarships	-	-	-	-	50,000	50,000	0.1%
Transfers	-	-	-	-	435,586	435,586	1.3%
Total	\$ 17,658,718	\$ -	\$ 6,388,070	\$ 5,877,847	\$ 4,714,949	\$ 34,639,584	100.0%
District Operations							
Instruction	-	-	2,066,116	480,885	1,470,186	4,017,187	1.6%
Public Service	-	-	-	-	-	-	0.0%
Academic Support	1,818,451	-	5,000	495,844	26,073,363	28,392,658	11.3%
Student Services	13,058,790	(721,081)	1,351,670	3,414,821	6,385,689	23,489,889	9.4%
Institutional Support	52,630,961	(19,400)	3,314,810	23,043,499	48,732,071	127,701,941	51.0%
Operations and Maintenance of Plant	10,823,074	-	3,005	2,964,926	33,964,197	47,755,202	19.1%
Institutional Scholarships	-	-	-	-	5,250,000	5,250,000	2.1%
Auxiliary Enterprises	24,114	-	-	5,245	-	29,359	0.0%
Transfers	-	-	-	-	13,958,340	13,958,340	5.6%
Total	\$ 78,355,390	\$ (740,481)	\$ 6,740,601	\$ 30,405,220	\$ 135,833,846	\$ 250,594,576	100.0%
Alamo Colleges District							
Instruction	87,282,481	(994,567)	45,126,166	30,477,180	12,786,063	174,677,323	31.6%
Public Service	1,278,984	-	220,905	407,317	319,688	2,226,894	0.4%
Academic Support	20,763,473	(900,000)	3,954,347	6,405,127	31,422,330	61,645,277	11.2%
Student Services	50,048,843	(721,081)	5,698,038	14,917,698	11,593,804	81,537,302	14.8%
Institutional Support	70,207,860	(19,400)	5,700,672	28,298,385	53,979,440	158,166,957	28.6%
Operations and Maintenance of Plant	10,869,584	-	79,834	2,985,805	34,224,697	48,159,920	8.7%
Institutional Scholarships	-	-	-	-	5,435,944	5,435,944	1.0%
Auxiliary Enterprises	24,114	-	726,326	203,549	700,525	1,654,514	0.3%
Transfers	-	-	-	-	19,258,340	19,258,340	3.5%
TOTAL	\$240,475,339	\$(2,635,048)	\$ 61,506,288	\$ 83,695,061	\$ 169,720,831	\$ 552,762,471	100.0%

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

Other Salary includes HWHD, and other Talent adjustments.



FY26 Non-Labor Expenses by Functional Category

Campus	Equipment and Capital	Non Operating Expenses	Operating Expenses	Travel	Scholarships	Transfers	Total
San Antonio College							
Instruction	-	-	2,591,324	-	-	-	2,591,324
Public Service	-	-	166,188	-	-	-	166,188
Academic Support	-	-	567,615	-	-	-	567,615
Student Services	-	-	875,832	-	-	-	875,832
Institutional Support	-	-	1,362,695	-	-	-	1,362,695
Operations and Maintenance of Plant	-	-	100,500	-	-	-	100,500
Auxiliary Enterprises	-	-	8,500	-	-	-	8,500
Transfers	-	-	-	-	-	1,573,776	1,573,776
Total	\$ -	\$ -	\$ 5,672,654	\$ -	\$ -	\$ 1,573,776	\$ 7,246,430
St. Philip's College							
Instruction	42,259	-	4,603,507	500	-	-	4,646,266
Public Service	-	-	31,500	-	-	-	31,500
Academic Support	18,691	-	583,520	56,559	-	-	658,770
Student Services	-	-	936,275	15,232	-	-	951,507
Institutional Support	-	-	1,191,958	53,400	1,500	-	1,246,858
Operations and Maintenance of Plant	-	-	160,000	-	-	-	160,000
Auxiliary Enterprises	-	-	71,126	-	-	-	71,126
Transfers	-	-	-	-	-	1,336,511	1,336,511
Total	\$ 60,950	\$ -	\$ 7,577,886	\$ 125,691	\$ 1,500	\$ 1,336,511	\$ 9,102,538
Palo Alto College							
Instruction	1,156,934	-	1,771,735	-	-	-	2,928,669
Public Service	-	-	120,000	-	-	-	120,000
Academic Support	7,382	-	90,308	25,673	-	-	123,363
Student Services	1,403	-	780,351	9,761	-	-	791,515
Institutional Support	29,707	-	215,293	23,686	-	-	268,686
Institutional Scholarships	-	-	-	-	135,944	-	135,944
Auxiliary Enterprises	-	-	620,899	-	-	-	620,899
Transfers	-	-	-	-	-	777,902	777,902
Total	\$ 1,195,426	\$ -	\$ 3,598,586	\$ 59,120	\$ 135,944	\$ 777,902	\$ 5,766,978
Northwest Vista College							
Instruction	-	-	389,078	500	-	-	389,578
Public Service	-	-	-	-	-	-	-
Academic Support	323,075	-	2,197,532	8,884	-	-	2,529,491
Student Services	28,639	-	1,864,416	43,900	-	-	1,936,955
Institutional Support	41,200	-	951,626	31,015	-	-	1,023,841
Transfers	-	-	-	-	-	1,176,225	1,176,225
Total	\$ 392,914	\$ -	\$ 5,402,652	\$ 84,299	\$ -	\$ 1,176,225	\$ 7,056,090
Northeast Lakeview College							
Instruction	5,750	-	750,990	3,300	-	-	760,040
Public Service	-	-	2,000	-	-	-	2,000
Academic Support	99,121	-	1,335,792	34,815	-	-	1,469,728
Student Services	21,685	-	536,710	91,911	2,000	-	652,306
Institutional Support	17,900	-	1,226,434	100,955	-	-	1,345,289
Institutional Scholarships	-	-	-	-	50,000	-	50,000
Transfers	-	-	-	-	-	435,586	435,586
Total	\$ 144,456	\$ -	\$ 3,851,926	\$ 230,981	\$ 52,000	\$ 435,586	\$ 4,714,949
District Operations							
Instruction	-	-	1,470,186	-	-	-	1,470,186
Academic Support	27,000	-	25,953,683	87,680	5,000	-	26,073,363
Student Services	52,286	-	6,211,828	121,575	-	-	6,385,689
Institutional Support	1,309,097	4,275,000	42,852,087	295,887	-	-	48,732,071
Operations and Maintenance of Plant	390,000	-	33,555,197	19,000	-	-	33,964,197
Institutional Scholarships	-	-	-	-	5,250,000	-	5,250,000
Transfers	-	-	-	-	-	13,958,340	13,958,340
Total	\$ 1,778,383	\$ 4,275,000	\$ 110,042,981	\$ 524,142	\$ 5,255,000	\$ 13,958,340	\$ 135,833,846
Total Alamo Colleges							
Instruction	1,204,943	-	11,576,820	4,300	-	-	12,786,063
Public Service	-	-	319,688	-	-	-	319,688
Academic Support	475,269	-	30,728,450	213,611	5,000	-	31,422,330
Student Services	104,013	-	11,205,412	282,379	2,000	-	11,593,804
Institutional Support	1,397,904	4,275,000	47,800,093	504,943	1,500	-	53,979,440
Operations and Maintenance of Plant	390,000	-	33,815,697	19,000	-	-	34,224,697
Institutional Scholarships	-	-	-	-	5,435,944	-	5,435,944
Auxiliary Enterprises	-	-	700,525	-	-	-	700,525
Transfers	-	-	-	-	-	19,258,340	19,258,340
Total	\$ 3,572,129	\$ 4,275,000	\$ 136,146,685	\$ 1,024,233	\$ 5,444,444	\$ 19,258,340	\$ 169,720,831

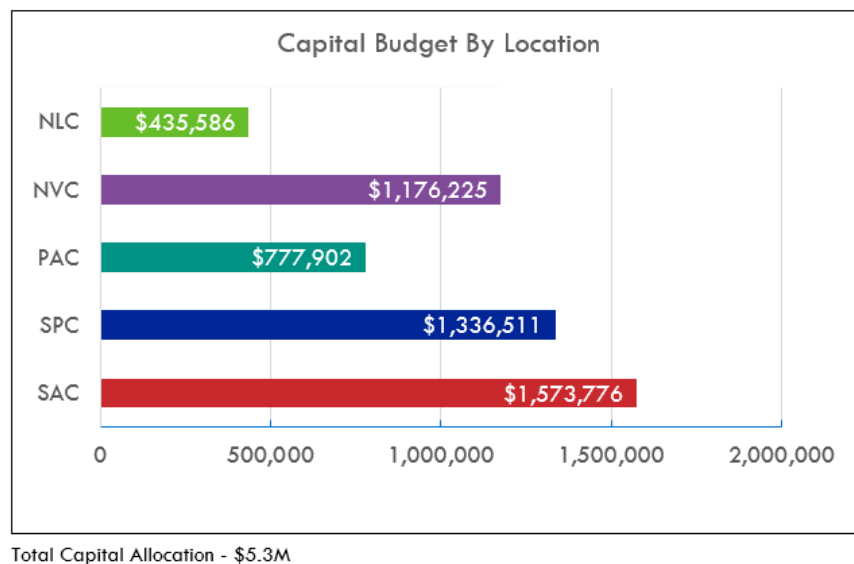


Facilities Maintenance and Long-Range Planning

Annual Capital Budget Overview

With five college campuses and multiple off-campus sites totaling more than 6.7 million square feet, the Alamo Colleges District maintains a significant physical infrastructure portfolio that includes facilities, land, parking structures, athletic complexes, and essential equipment. Capital expenditures are defined as outlays for the acquisition, construction, or major renovation of facilities, infrastructure, or equipment that meet the District's capitalization thresholds. These projects either extend the useful life of existing assets or create new assets with a useful life exceeding one year. Routine repairs and day-to-day maintenance activities that do not materially extend asset life are not considered capital expenditures.

The annual capital budget supports routine institutional needs—such as the replacement of aging IT infrastructure, furniture, and outdated equipment—as well as new capital outlays that meet these thresholds. Unspent capital funds from prior fiscal years are carried forward to support future needs, ensuring continuity and financial flexibility. The chart below shows the FY26 capital budget of \$5.3 million, allocated across the five colleges.



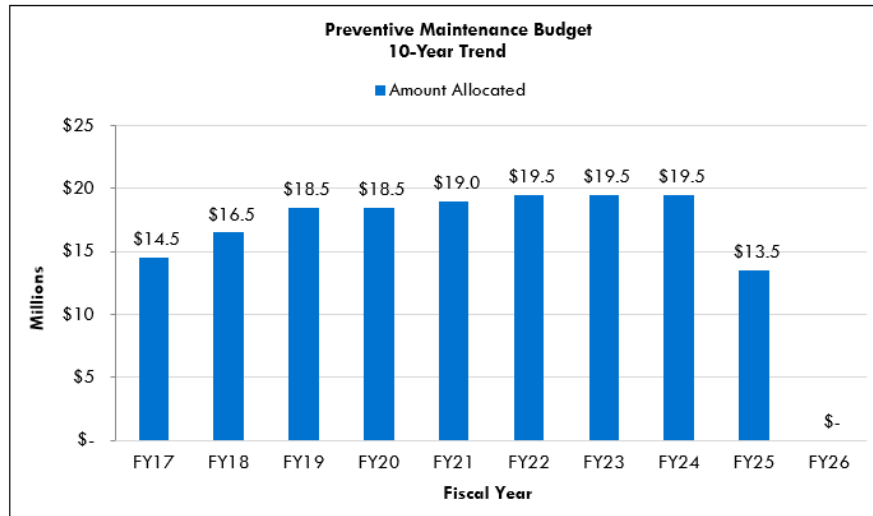
Preventive Maintenance Strategy (PM)

The Alamo Colleges Preventive Maintenance Policy C.2.3.1 ensures that District Administration prepares, budgets, and executes an annual preventive maintenance program 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 real property facilities. This includes maintaining, repairing, restoring, replacing-in-kind, or upgrading facility components that have deteriorated or require modernization to remain effective.

Preventive maintenance activities extend the useful life of existing facilities and do not include new construction, capacity expansion, demolition, programmatic changes, or other items outside the scope of "maintain, repair, restore, or replace" as defined by Board policy.



The chart below illustrates the District's preventive maintenance operating budget history over the past 10 years.



The FY2026 Preventive Maintenance budget reflects a reduction from \$13.5 million in FY2025 to \$0, due to reallocation aligned with the 2025 Capital Improvement Bond.

Prioritization and Reallocation

The Alamo Colleges District maintains a facilities portfolio with an estimated plant replacement value of \$3.8 billion. National Standards recommend maintenance spending range from 1% to 5% of asset replacement values, depending on facility age and the scale of deferred maintenance.

For FY26, the preventive maintenance (PM) budget was reduced from \$13.5 million to \$0 following the approval of the May 2025 Capital Improvement Bond Plan totaling \$987.0 million. As a result, the PM budget was absorbed in its entirety into the bond-funded projects, enabling the District to better serve the community and advance its long-term infrastructure goals. When needed, preventive maintenance requirements will be supported through available Capital Improvement Plan (CIP) funding.

The Facilities Department continues to collaborate closely with senior leadership to prioritize repair and renewal efforts through a rolling three-year preventive maintenance plan. A weighted prioritization methodology guides this multi-year strategy, determining the order and funding levels. This assesses multiple criteria, including:

- a) Building system categories,
- b) Urgency of repair,
- c) Building use,
- d) Building age, and
- e) Building condition (Facility Condition Index and Requirements Index).

This data-driven process ensures that resources are strategically allocated to maintain safe, functional, and efficient learning environments across all campuses.

Operating Budget Impact

The District's capital program directly influences the operating budget. In FY26, the PM budget was absorbed into the bond-funded CIP, reducing near-term operating outlays for maintenance while addressing deferred needs through project delivery. Additionally, MTN and bond-funded renovations extend asset life and improve energy efficiency, which is expected to lower ongoing maintenance and utility requirements relative to baseline conditions. Operating effects (e.g., incremental maintenance, utilities, or staffing where applicable) are monitored through the rolling three-year PM plan, monthly construction reports to the Board of Trustees, the Citizens Bond Oversight Committee (CBOC), and are incorporated into multi-year financial planning.



Maintenance Tax Notes (MTNs)

In August 2022, the Alamo Colleges District secured a one-time revenue source through the issuance of \$270.0 million in Maintenance Tax Notes (MTNs). These restricted funds, which are not included in the District's operating budget, were designated to support critical maintenance projects - many addressing overdue repairs, extending the lifespan of aging facilities, and improving energy efficiency through planned "technology refresh" initiatives. This strategic funding allowed the District to reprioritize and accelerate essential maintenance work that had originally been deferred.

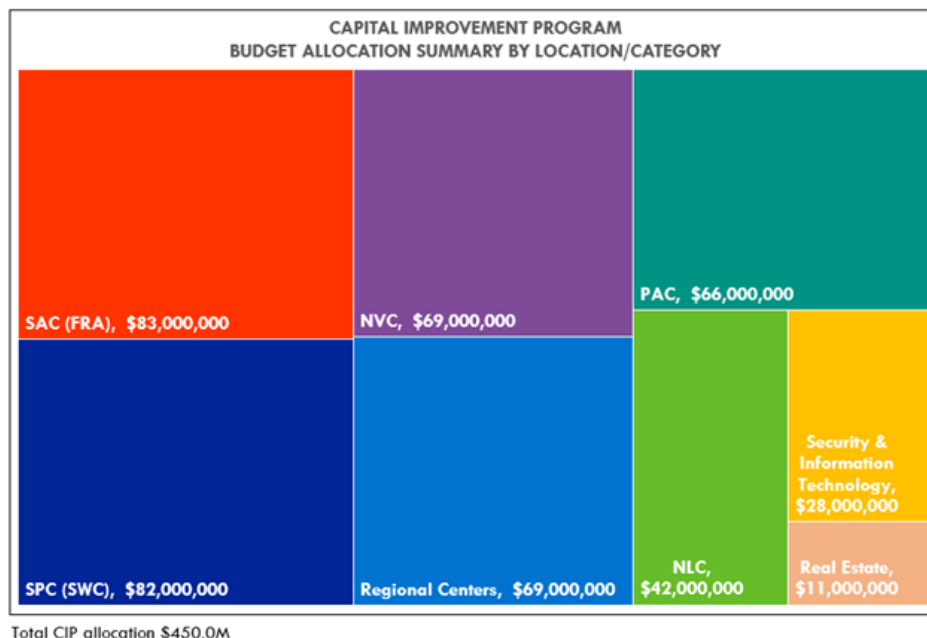
At the time of issuance, the approved MTN-funded projects covered approximately 51% of the District's total gross square footage. However, with current District square footage now totaling approximately 6.7 million, these projects account for a smaller portion of the overall facilities footprint. In total, 65 projects were approved, including full facility renovations and major system rehabilitations targeting critical deferred maintenance, as summarized below.

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

Capital Improvement Programs

In May 2017, Bexar County voters approved a \$450.0 million Capital Improvement Bond to support district-wide enhancements across the Alamo Colleges District. Bond proceeds have been primarily used to renovate aging facilities, construct new buildings, expand the District's geographic reach within Bexar County, and enhance both physical infrastructure and technological capacity. As of 2025, 20 of the 24 approved bond-funded projects have been completed, including the construction of two new Community Education and Training Centers, with a third center currently under development. The original project timeline was extended due to supply chain disruptions and construction delays resulting from the COVID-19 pandemic.

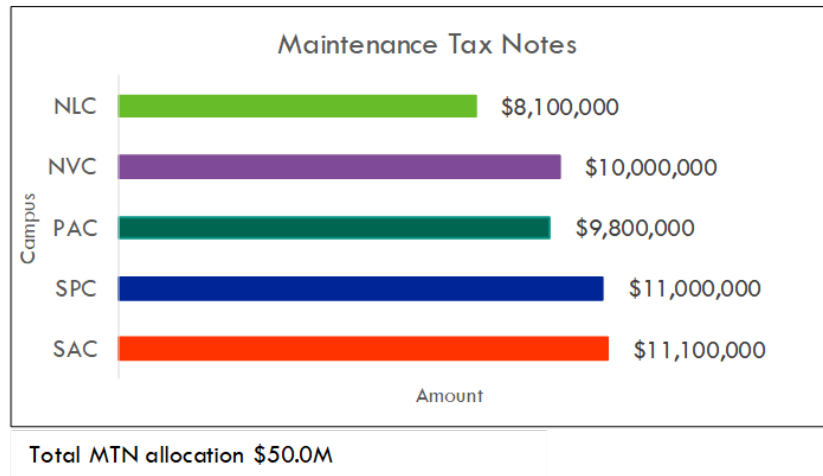
For a detailed list of completed and remaining projects under the 2017 Bond, visit the [2017 CIP webpage](#). The chart included below summarizes the CIP budget allocation by campus/category and is inclusive of numerous, distinctive new projects and renovations to existing buildings.





Supplemental Funding Through Maintenance Tax Notes

To further support the 2017 Capital Improvement Program (CIP), the District issued an additional \$50.0 million in Maintenance Tax Notes (MTNs) in 2020. These funds were allocated to qualifying renovation and maintenance projects, including the purchase of equipment and furniture.



Capital allocations have remained aligned with the original 2017 Capital Improvement Program (CIP) framework, ensuring equitable investment across all five colleges. Oversight continues to be provided by the Citizens Bond Oversight Committee (CBOC), which monitors project progress and ensures transparency. In addition, a construction report is presented monthly to the Alamo Colleges District Board of Trustees to maintain accountability and keep leadership informed on project milestones and timelines.

2025 Capital Improvement Bond

In May 2025, Bexar County voters approved a landmark \$987.0 million Capital Improvement Bond to support the next generation of capital and programmatic expansion across the Alamo Colleges District. This new investment builds on the momentum of the 2017 “Groundbreaking Futures” bond, under which 20 of 24 projects have been completed, with the remaining nearing final construction.

The 2025 bond provides funding for a broad range of initiatives, including the construction of new academic and workforce facilities in fields such as engineering, healthcare, information technology, applied technology, automotive, and transportation. It also supports infrastructure upgrades and cross-campus investments that align with long-term strategic and enrollment planning.

For a comprehensive list of projects planned for the 2025 Capital Improvement Program, please visit the [2025 CIP webpage](#).



TAX REVENUE & DEBT SERVICE



Assessed Value and Tax Levy of Taxable Property

For FY26, the District's combined budgeted ad valorem property tax rate remained at \$0.149150 per \$100 of assessed valuation. This tax rate has remained stable since fiscal year 2013. The property tax is levied each October 1 on the assessed value as of the prior January 1 for all real and business personal property located in Bexar County, Texas. On January 1 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed for the year on the property. The District's tax lien is on a parity with tax liens by other taxing units in the county.

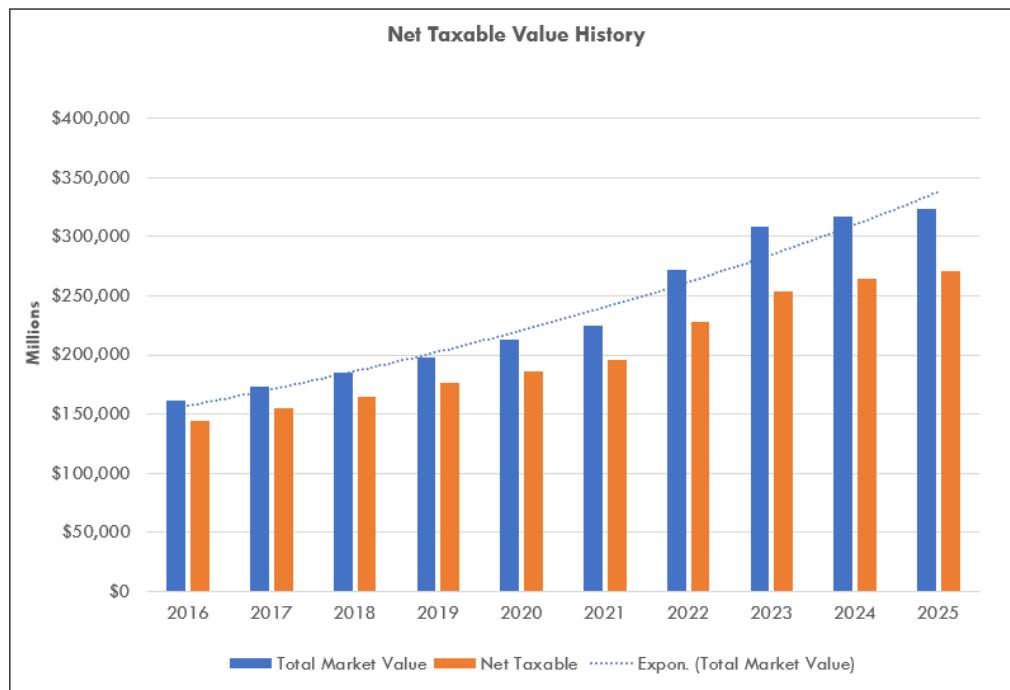
By local referendum held in 1952, the District is limited to a total tax rate not to exceed \$0.25. This is lower than the \$1.00 ad valorem tax rate for community college districts permitted by Section 130.122, as amended, of the Texas Education Code.

The average Bexar County residence homestead imposed on taxpayers for tax year 2025 was approximately \$0.06 of every \$1.00, the breakdown by taxing entity is shown below.

Allocation of \$1		
Average Bexar County Homestead		
San Antonio River Authority	\$	0.01
Flood Fund		0.01
Alamo Colleges District		0.06
Hospital District		0.12
Bexar County		0.12
City/San Antonio		0.23
Avg. School District		0.45
	\$	1.00

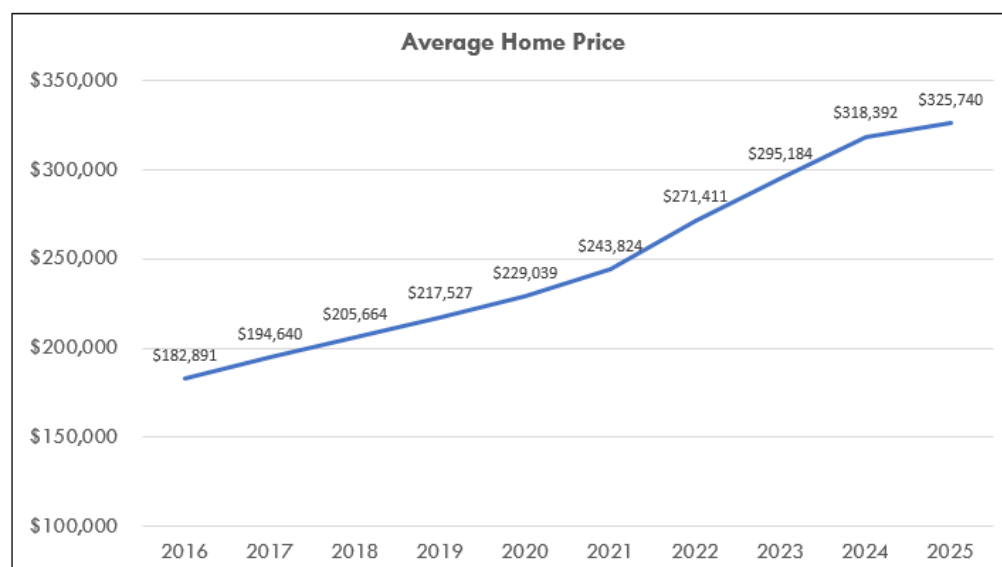
Growth in Taxable Valuation

The District has benefitted from increasing taxable values in Bexar County as shown in the following chart. As of the initial roll certification in July 2014, the net taxable value of the appraisal roll for the District was approximately \$115 billion, and in 2025 that figure has grown to approximately \$271 billion. The rise in taxable assessed valuations has resulted in an increasing revenue stream for the Alamo Colleges District without raising the tax rate since FY2013 and has provided funding for facilities operations and maintenance on infrastructure. In the last 10 years, the District's net taxable valuation has grown approximately 8% at an annualized rate. Much of the growth seen in the last two years can be attributed to the robust housing demand and continued development of the San Antonio metropolitan area. The fluctuation in interest rates has had a noticeable impact on the housing market nationwide. Even though San Antonio remains a popular destination, thanks in part to the area's affordability and employment prospects, a slowdown in the trajectory of property value growth is to be expected.



Source: Bexar County Appraisal District Certified Values Grand Totals

The number of home sales has decreased year-over-year (YoY), but the average price of homes has shown no significant change. Although the Federal Reserve's monetary policy has worked to cool off the housing market, with mortgage rates reaching a 20-year high, it is expected that the San Antonio market trends will continue in the same direction into the foreseeable future, even if at a tempered rate. For the average Bexar County homeowner, values have consistently increased an average of approximately 7.3% 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 \$325,740.



Source: Bexar County Appraisal District



Tax Rate

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

Two Parts to the Tax Rate/Revenue	
M&O	Debt
<ul style="list-style-type: none"> Facilities Maintenance and Operations (salaries, utilities, day-to-day operations, prev. mtn.) M&O revenues support Student Success Strategies AND State funding now makes up only 22% of funding compared to 33% in 2009 	<ul style="list-style-type: none"> Covers Principal and Interest on bonds issued and secured by the property tax revenues Includes Capital Improvement Program (CIP General Obligation Bonds and Maintenance Tax Notes) Allow for calling of bonds and interest savings
<p>Alamo Colleges District's current Tax Rate of \$0.149150</p> <p>\$0.107760 M&O + \$0.04139 Debt</p>	

FY26 Stable Tax Rate Strategy / Leverage Tax Revenues for Critical Needs	
M&O	Debt
<ul style="list-style-type: none"> Operations (Utilities, Facilities, etc.) Talent strategies AlamoPROMISE AlamoBOOKS+ New Enhancements & Innovations Sustainable revenue 	<ul style="list-style-type: none"> Defease not less than \$15 million of the Ltd. Tax Bonds Maintain flexibility for paying down debt = interest savings
<p>FY26 \$268.90M</p>	
<p>Current Rate: \$0.04139; FY26 Debt Service requirement = \$112.6M restricted budget</p>	

Strategy of targeting a stable tax rate since 2013 has allowed ACD to maintain 6.7M gross square feet 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.

Alamo Colleges District continues to maintain favorable ratings with Moody's and Standard & Poor. Alamo Colleges District is one of only three community college districts in Texas and one of only ten nationally with a Moody's rating of Aaa and Standard & Poor rating of AAA. Maintaining these ratings through strong governance and oversight and strong fiscal management allows the District to issue bonds at better rates.

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⁾	\$ 14,055,000
2017	Acquire, purchase, construct, equip, operate and/or maintain any property, activity, operations, or facilities of any nature of the District. Dated January 15, 2017	34,880,000	2047 ⁽²⁾	29,875,000
Total - Revenue Financing System Bonds				\$ 43,930,000

(1) Calendar final maturity 11/1/2036

(2) Calendar final maturity 11/1/2046

Principal and interest payments for current and future budget years are (amounts in millions)

For the Year Ended August 31,	Revenue Bonds	
	Principal	Interest
2026	\$ 3,225	\$ 1,904
2027	2,110	1,784
2028	2,190	1,703
2029	2,275	1,618
2030	2,360	1,527
2031-2035	9,865	6,358
2036-2040	8,765	4,170
2041-2045	8,905	2,204
2046-2050	4,235	214
Total	\$43,930	\$21,483

Does not include future refunding/CIP issuance or defeasance.



Debt Supported by Debt Tax Revenue

Funds from the Debt portion of tax collections may only be used for payment of principal and interest on funds used for maintenance, construction and other such capital outlay needs. The District has issued both Limited Tax Obligation Bonds and Maintenance Tax Notes. One of the objectives of the Board-approved Debt Management Policy is to minimize fluctuations in the debt tax rate. This rate is currently \$0.04139 and has remained relatively stable for 18 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 2025.

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				
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	\$ 139,005,000
2021	Construct, renovate, acquire and equip new and existing facilities. Dated May 18, 2021.	195,980,000	2046	179,875,000
2022	Construct, renovate, acquire and equip new and existing facilities. Dated November 1, 2022.	49,845,000	2047	47,535,000
2025	Tax Bonds Series 2007, 2012, and 2016 and construct, renovate, acquire and equip new and existing facilities. Dated August 14, 2025.	296,275,000	2050	296,275,000
Subtotal - General Obligation Bonds				\$ 662,690,000
Maintenance Tax Notes				
2021	Refund the District's outstanding Maintenance Tax Notes, Series 2021. Dated April 14, 2021.	\$ 21,660,000	2031	\$ 14,265,000
2022	Renovate and repair existing District facilities. Dated August 1, 2022	270,000,000	2030	167,220,000
Subtotal - Maintenance Tax Notes				\$ 181,485,000
Total Bonds				\$ 844,175,000

Principal and interest payments for current and future budget years are (amounts in millions)

For the Year Ended August 31,	General Obligation Bonds		Maintenance Tax Notes		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 33,085	\$ 29,651	\$ 32,280	\$ 8,241	\$ 65,365	\$ 37,892
2027	25,460	28,533	33,935	6,585	59,395	35,118
2028	23,260	27,260	35,670	4,845	58,930	32,105
2029	16,220	26,097	37,500	3,016	53,720	29,112
2030	12,470	25,286	39,425	1,093	51,895	26,378
2031-2035	158,745	110,125	2,675	54	161,420	110,179
2036-2040	161,355	69,932	-	-	161,355	69,932
2041-2045	140,520	37,234	-	-	140,520	37,234
2046-2050	91,575	12,232	-	-	91,575	12,232
Total	\$ 662,690	\$ 366,348	\$ 181,485	\$ 23,833	\$ 844,175	\$ 390,180

Does not include future refunding/CIP issuance or defeasance.



STUDENT DATA



Daily Registration Report

FY26 APPROVED BUDGET

Headcount by Tuition Status

College	Tuition Status	Historical			FY26 Approved Budget		
		Summer 2024	Spring 2024	Fall 2024	Fall 2025	Spring 2026	Summer 2026
NLC	In District	1,956	3,948	4,989	5,437	4,820	1,841
	Out of District	617	1,254	1,455	1,460	1,405	505
	Non-Resident	33	81	119	122	95	54
	Exempt	97	224	269	275	250	110
	Dual Credit	66	2,280	2,523	3,022	2,766	35
	Total	2,769	7,787	9,355	10,316	9,336	2,545
NVC	In District	6,227	11,317	12,737	14,456	12,610	6,813
	Out of District	734	1,123	1,309	1,421	1,221	815
	Non-Resident	106	198	319	230	204	103
	Exempt	158	316	374	365	308	191
	Dual Credit	6	4,036	5,321	5,600	4,877	-
	Total	7,231	16,990	20,060	22,072	19,220	7,922
PAC	In District	3,762	6,316	7,709	8,480	8,024	4,222
	Out of District	631	981	1,169	1,286	494	121
	Non-Resident	58	88	140	154	58	32
	Exempt	137	289	370	407	301	127
	Dual Credit	296	3,301	3,007	3,308	3,812	240
	Total	4,884	10,975	12,395	13,635	12,689	4,742
SAC	In District	6,875	13,570	14,811	15,509	14,636	7,837
	Out of District	894	1,563	1,708	1,791	2,011	1,050
	Non-Resident	187	377	485	603	443	255
	Exempt	240	477	509	488	598	278
	Dual Credit	116	2,151	2,388	2,654	2,232	200
	Total	8,312	18,138	19,901	21,045	19,920	9,620
SPC	In District	4,915	9,180	11,436	13,603	13,487	6,527
	Out of District	754	1,406	1,679	1,968	1,971	1,061
	Non-Resident	114	205	275	332	277	137
	Exempt	179	375	494	503	460	275
	Dual Credit	52	3,061	3,415	3,594	3,880	195
	Total	6,014	14,227	17,299	20,000	20,075	8,195
Alamo	In District	23,735	44,331	51,682	57,485	53,577	27,240
	Out of District	3,630	6,327	7,320	7,926	7,102	3,552
	Non-Resident	498	949	1,338	1,441	1,077	581
	Exempt	811	1,681	2,016	2,038	1,917	981
	Dual Credit	536	14,829	16,654	18,178	17,567	670
	Total	29,210	68,117	79,010	87,068	81,240	33,024



Headcount by All Parts of Term

College	All PRTM	Historical			FY26 Approved Budget			College	All PRTM	Historical			FY26 Approved Budget		
		Summer 2024	Spring 2024	Fall 2024	Fall 2025	Spring 2026	Summer 2026			Summer 2024	Spring 2024	Fall 2024	Fall 2025	Spring 2026	Summer 2026
NLC	Continuing	2,059	4,615	3,991	4,264	4,899	1,840	SAC	Continuing	6,487	13,237	10,690	11,177	14,876	7,757
	Dual Credit	26	1,633	1,766	2,322	2,769	5		Dual Credit	36	1,626	1,862	2,231	2,090	74
	ECHS	40	647	757	700	677	40		ECHS	80	525	526	549	471	126
	Early Admit	-	-	-	-	2	-		Early Admit	-	-	-	-	-	-
	New First Time	160	355	2,014	2,226	407	139		New First Time	266	946	3,849	4,052	1,066	152
	Returning, Former	59	171	256	248	205	89		Returning, Former	323	712	1,147	1,158	788	447
	Transfer	154	304	503	521	343	169		Transfer	467	863	1,553	1,604	489	453
	Transfer Military	-	1	3	4	2	-		Transfer Military	4	1	7	6	4	8
	Transfer, Former	9	16	30	31	17	13		Transfer, Former	61	94	140	139	36	39
	Transient	262	45	35	-	15	250		Transient	588	134	127	129	100	564
	Total	2,769	7,787	9,355	10,316	9,336	2,545		Total	8,312	18,138	19,901	21,045	19,920	9,620
NVC	Continuing	5,792	11,046	8,837	10,053	12,274	6,396	SPC	Continuing	4,587	9,295	8,084	9,682	13,447	6,396
	Dual Credit	5	4,015	5,316	5,600	4,877	-		Dual Credit	27	2,288	2,629	2,778	2,900	59
	ECHS	1	21	5	-	-	-		ECHS	25	773	786	816	980	172
	Early Admit	-	-	-	7	7	7		Early Admit	-	-	-	6	4	5
	New First Time	225	634	3,924	4,565	736	192		New First Time	208	562	3,312	3,856	802	139
	Returning, Former	164	452	622	709	491	192		Returning, Former	197	508	943	1,067	754	316
	Transfer	327	636	1,168	894	614	320		Transfer	355	587	1,282	1,497	879	392
	Transfer Military	2	7	3	10	11	4		Transfer Military	10	14	14	17	18	24
	Transfer, Former	36	63	72	135	90	43		Transfer, Former	59	76	137	156	107	133
	Transient	679	116	113	99	120	768		Transient	546	124	112	125	184	559
	Total	7,231	16,990	20,060	22,072	19,220	7,922		Total	6,014	14,227	17,299	20,000	20,075	8,195
PAC	Continuing	3,509	6,463	5,330	5,854	7,466	3,627	Alamo	Continuing	22,434	44,656	36,932	41,030	52,962	26,016
	Dual Credit	75	1,647	1,833	2,033	1,936	59		Dual Credit	169	11,209	13,406	14,964	14,572	197
	ECHS	221	1,654	1,174	1,275	1,878	181		ECHS	367	3,620	3,248	3,340	4,006	519
	Early Admit	-	-	-	3	6	-		Early Admit	-	-	-	16	19	12
	New First Time	251	409	2,585	2,844	473	164		New First Time	1,110	2,906	15,684	17,543	3,484	786
	Returning, Former	104	317	587	629	366	174		Returning, Former	847	2,160	3,555	3,811	2,604	1,218
	Transfer	244	397	717	828	461	218		Transfer	1,547	2,787	5,223	5,344	2,786	1,552
	Transfer Military	5	1	2	3	3	3		Transfer Military	21	24	29	40	38	39
	Transfer, Former	30	33	105	97	37	26		Transfer, Former	195	282	484	558	287	254
	Transient	445	54	62	69	63	290		Transient	2,520	473	449	422	482	2,431
	Total	4,884	10,975	12,395	13,635	12,689	4,742		Total	29,210	68,117	79,010	87,068	81,240	33,024



FY26 Budget Projections
Total Semester Credit Hours by Tuition Status

College	Tuition Status	Historical			Projections for FY26 Budget		
		Summer 2024	Spring 2024	Fall 2024	Fall 2025	Spring 2026	Summer 2026
NLC	In District	8,477	27,488	35,529	40,099	31,796	8,646
	Out of District	2,922	9,931	11,956	13,510	12,135	2,980
	Non-Resident	156	540	803	911	704	158
	Exempt	456	1,781	2,056	2,298	2,090	464
	Dual Credit	230	13,202	14,461	17,365	17,935	234
	Total	12,241	52,942	64,805	74,183	64,660	12,482
NVC	In District	29,845	83,869	98,774	115,653	88,276	34,058
	Out of District	3,185	6,822	8,390	8,528	7,331	3,256
	Non-Resident	533	1,406	2,606	1,611	1,431	515
	Exempt	801	2,193	2,677	2,559	2,160	955
	Dual Credit	37	20,388	31,154	32,919	24,399	-
	Total	34,401	114,678	143,601	161,270	123,597	38,784
PAC	In District	16,728	40,479	52,846	58,131	50,886	18,884
	Out of District	2,853	6,014	7,963	8,760	3,710	521
	Non-Resident	248	470	872	960	354	152
	Exempt	662	1,968	2,556	2,812	2,112	622
	Dual Credit	1,300	19,739	20,076	22,084	23,014	866
	Total	21,791	68,670	84,313	92,747	80,076	21,045
SAC	In District	34,847	98,637	109,948	116,046	105,390	36,757
	Out of District	4,343	10,186	11,899	12,119	12,053	5,337
	Non-Resident	1,053	3,140	4,061	4,811	4,878	1,495
	Exempt	1,381	3,692	3,601	3,859	3,404	1,617
	Dual Credit	572	10,906	12,250	14,316	11,103	1,058
	Total	42,196	126,561	141,759	151,151	136,828	46,264
SPC	In District	22,673	56,719	73,758	89,545	83,230	30,971
	Out of District	3,468	8,459	10,386	12,375	12,434	5,035
	Non-Resident	503	1,266	1,788	2,244	1,973	552
	Exempt	958	2,538	3,457	3,618	3,147	1,273
	Dual Credit	230	16,649	18,291	19,560	25,119	722
	Total	27,832	85,631	107,680	127,342	125,903	38,553
Alamo	In District	112,570	307,192	370,855	419,474	359,578	129,316
	Out of District	16,771	41,412	50,594	55,292	47,663	17,129
	Non-Resident	2,493	6,822	10,130	10,537	9,340	2,872
	Exempt	4,258	12,172	14,347	15,146	12,913	4,931
	Dual Credit	2,369	80,884	96,232	106,244	101,570	2,880
	Total	138,461	448,482	542,158	606,693	531,064	157,128



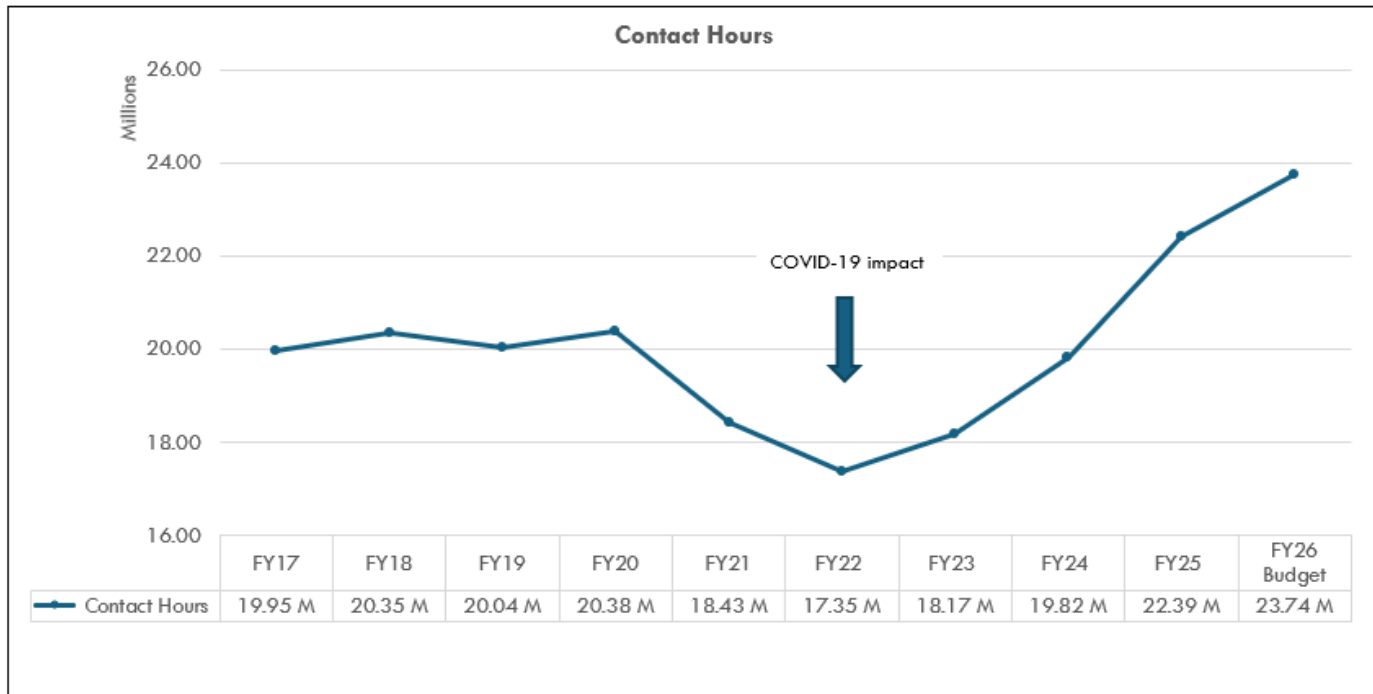
FY26 APPROVED BUDGET
Fund Code and Discipline Contact Hours

Fund Code and Discipline	Funded Contact Hours					
	Total FY26 Approved Budget CH					
	NLC	NVC	PAC	SAC	SPC	ACD
00 - Cross-Listed Courses With Different Fund Codes	5,837	-	6,220	-	-	12,057
01 - Agriculture	-	16,607	82,521	25,929	-	125,057
02 - Architecture and Precision Production Trades	-	-	30,243	81,043	184,641	295,927
03 - Biology, Physical Sciences, and Science Technology	323,715	794,720	395,037	485,508	1,121,833	3,120,813
04 - Business Management, Marketing, and Administrative Services	153,624	168,346	556,679	518,440	316,214	1,713,303
05 - Career Pilot	-	-	-	-	-	-
06 - Communications	96,839	336,529	113,566	273,865	86,182	906,981
07 - Computer and Information Sciences	81,352	263,988	149,675	284,832	211,489	991,336
08 - Construction Trades	-	-	14,897	-	141,663	156,560
09 - Consumer and Homemaking Education	30,874	57,840	83,046	135,379	265,029	572,168
10 - Engineering	3,399	17,168	5,038	20,171	7,478	53,254
11 - Engineering Related	4,928	16,074	73,280	56,283	293,047	443,612
12 - Eng Language, Literature, Philosophy, Humanities, and Interdisciplinary	477,811	1,041,704	398,195	840,460	504,301	3,262,471
13 - Foreign Languages	64,906	139,140	40,365	206,053	66,313	516,777
14 - Health Occupations - Dental Asst., Medical Lab, and Assoc. Degree Nursing	-	-	38,000	360,816	80,365	479,181
15 - Dental Hygiene/Hygienist	-	-	52,416	-	-	52,416
16 - Health Occupations-Other (Excludes Dental Hygiene, Dental Assisting, Medical Lab, Associate Degree Nursing, Vocational Nursing, and Respiratory Therapy)	5,685	32,704	54,875	190,141	422,919	706,324
17 - Health Occupations-Respiratory Therapy	-	-	-	-	74,935	74,935
18 - Health Occupations-Vocational Nursing	-	-	21,817	-	73,888	95,705
19 - Mathematics	259,617	638,760	274,605	411,267	358,634	1,942,883
20 - Mechanics and Repairers-Automotive	-	-	-	-	295,051	295,051
21 - Mechanics and Repairers-Diesel, Aviation Mechanics, and Transportation Workers	-	-	-	-	172,582	172,582
22 - Mechanics and Repairers-Electronics	-	-	7,929	4,044	4,915	16,888
23 - Physical Education and Fitness	13,468	41,187	18,559	32,310	25,047	130,571
24 - Protective Services and Public Administration	8,634	40,445	34,537	292,600	26,480	402,696
25 - Psychology, Social Services, and History	686,058	1,407,314	694,053	1,367,081	768,394	4,922,900
26 - Visual and Performing Arts	134,372	386,883	161,306	314,676	198,493	1,195,730
28 - Developmental Math	100,549	234,079	147,617	190,457	167,049	839,751
29 - Developmental English and Reading	18,442	75,303	38,449	67,649	42,876	242,719
Total	2,470,110	5,708,791	3,492,925	6,159,004	5,909,818	23,740,648



Contact Hours

Contact hours represent the number of scheduled instructional hours provided to students and remain a significant driver of instructional costs. While they previously served as the basis for State appropriations, the adoption of HB 8 has shifted funding toward student outcomes, such as credential attainment, transfers, and enrollment in high-demand programs. The FY26 budget includes a 6.02% Contact Hours increase compared to the prior fiscal year. This growth reflects expanded course offerings, increased enrollment activity, and continued alignment with workforce and academic demand.



Source: IRES

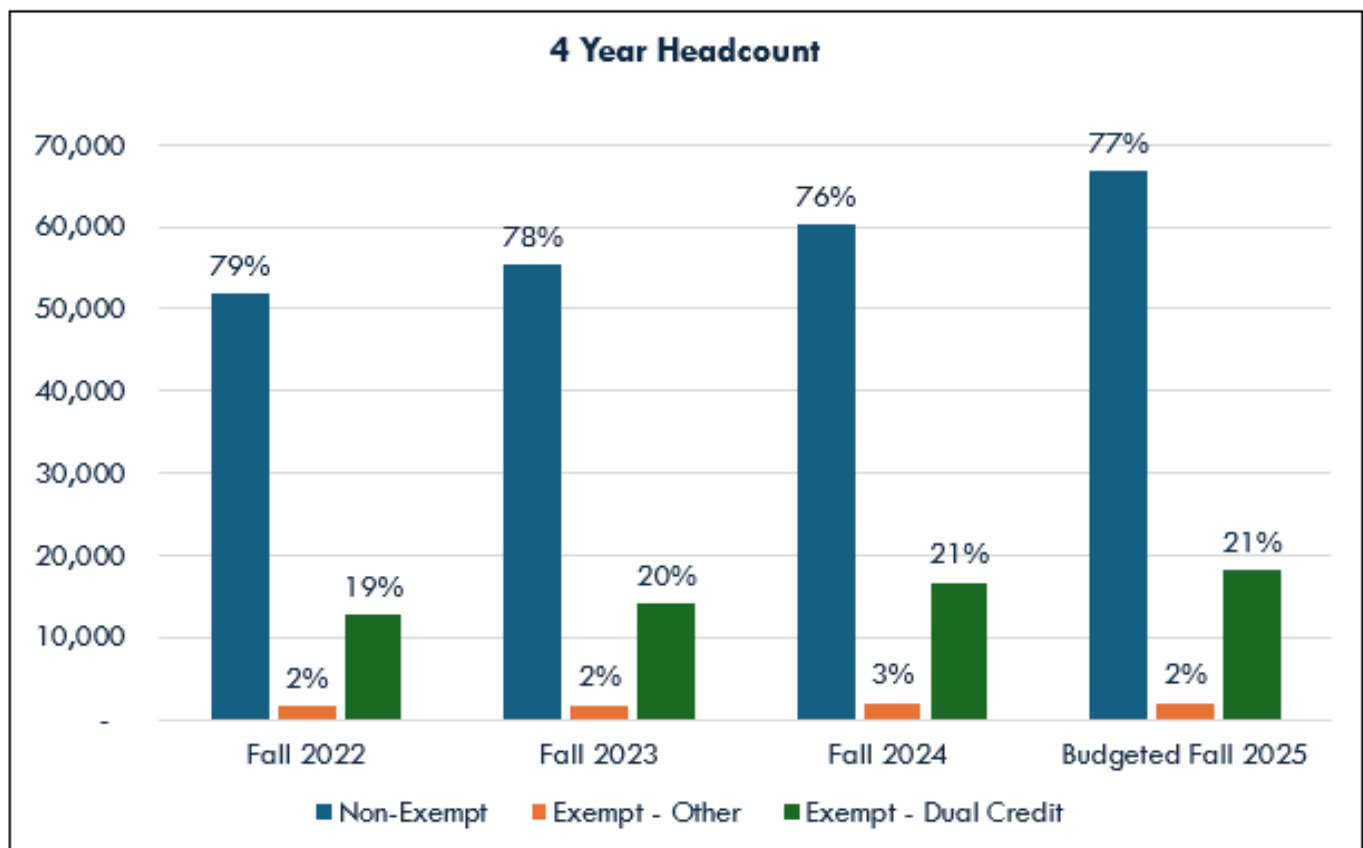


Headcount – All Parts of Term

Student headcount across all parts of term reflects the number of students enrolled in one or more courses at any of the five Alamo Colleges. Students are classified into three categories based on tuition status:

- Non-Exempt - Students paying full tuition
- Exempt - Dual Credit – High school students enrolled in college-credit courses through Dual Credit programs, Early College High Schools, or Alamo Academies (tuition waived)
- Exempt - Other – Students receiving a tuition exemption for reason other than high school status (e.g., military, senior citizens).

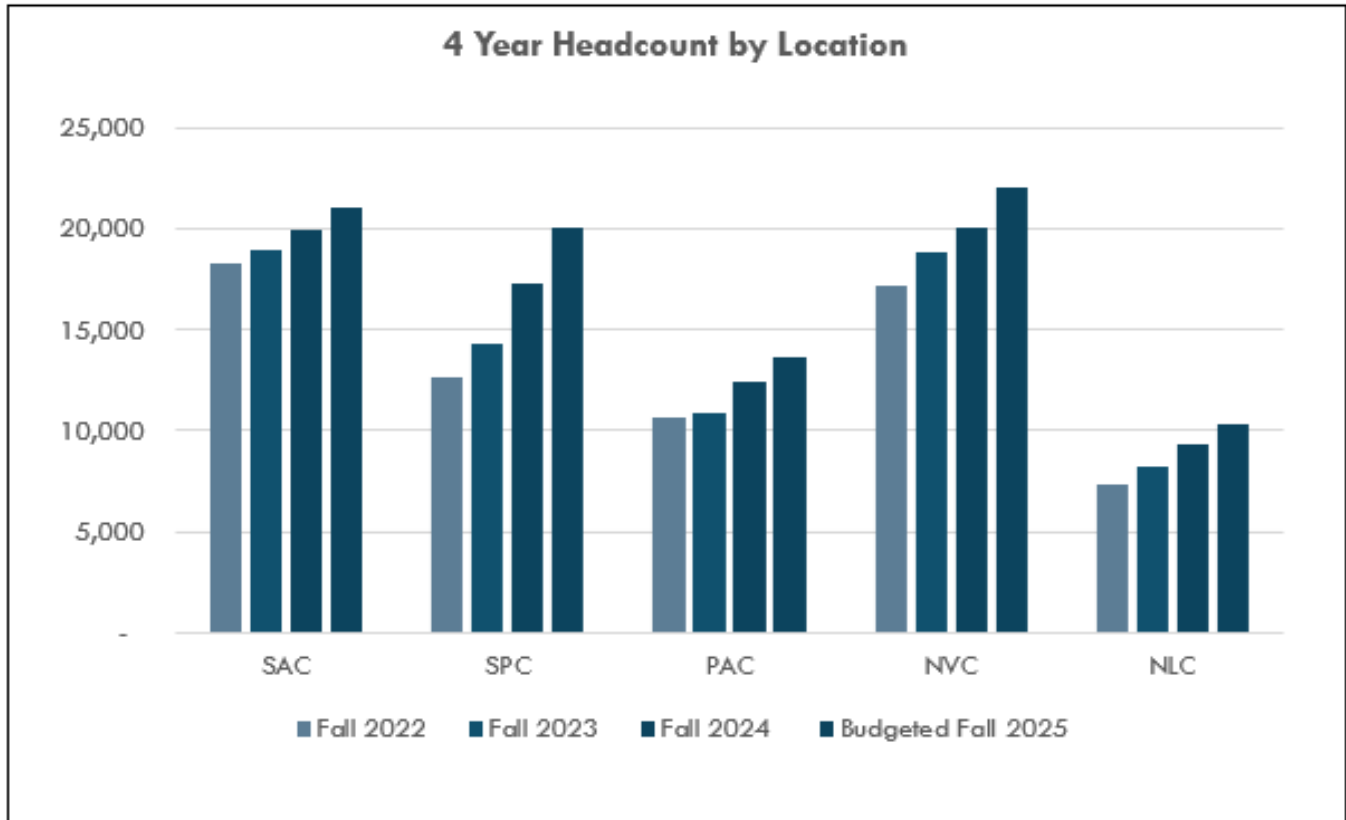
The chart below shows the distribution of headcount by exemption type over four fall terms. The majority of students remain Non-Exempt, though Exempt – Dual Credit students continue to represent a growing share, increasing from 19% in Fall 2022 to 21% in the budgeted Fall 2025 term. This trend highlights ongoing growth in high school dual enrollment initiatives, which support early college access and credential attainment.



Source: FY22 - 24 Certified Headcount-IRES

**Headcount by College Location**

Enrollment growth is evident across all locations over the four-year period. The chart below illustrates steady increases in student headcount at each college, with upward trends continuing into the budgeted Fall 2025 term. Several colleges are approaching or exceeding 20,000 students, reflecting both rising demand and the District's efforts to expand access and instructional capacity.

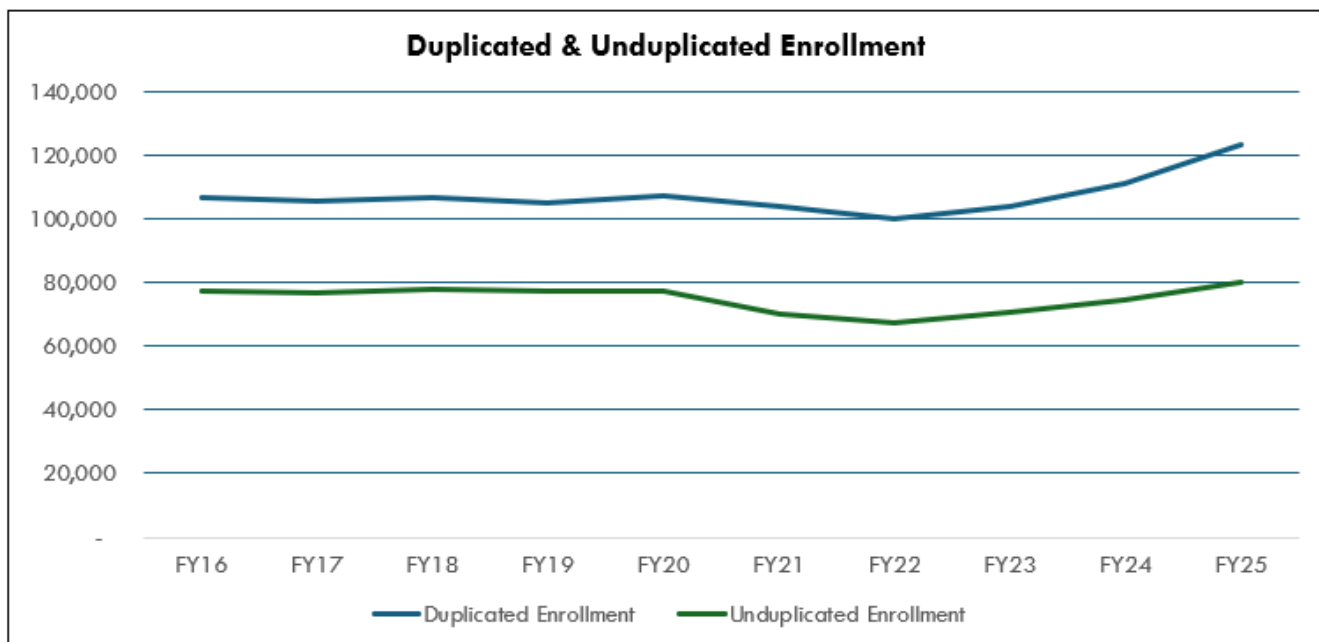
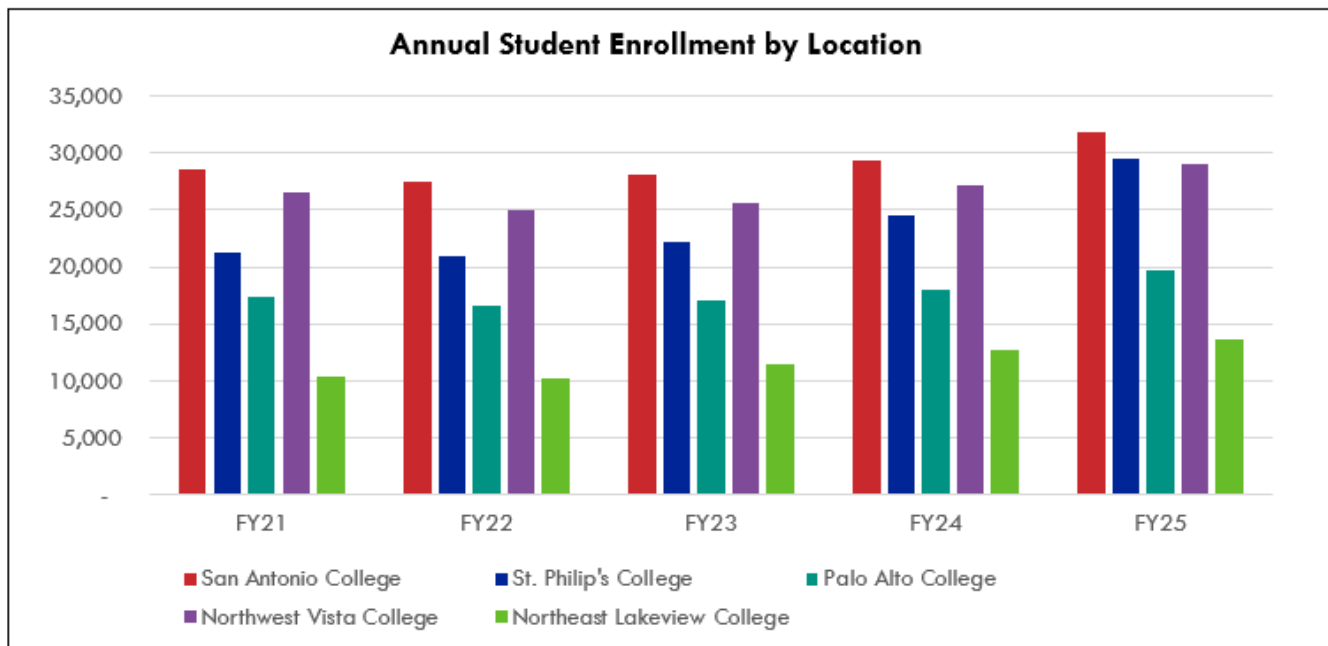


Source: FY22 - 24 Certified Headcount-IRES



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.





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	\$ 381,853	\$ 352,161	\$ -	\$ -	\$ 734,014
SAC Biological Sciences	111001	811121	1030	16.00	1,162,985	520,518	-	-	1,683,503
SAC Astronomy	111001	811131	1030	2.00	177,360	44,583	-	-	221,943
SAC Chemistry	111001	811132	1030	6.00	375,196	283,737	-	-	658,933
SAC Earth Sciences	111001	811133	1030	2.00	165,420	69,695	-	-	235,115
SAC Anthropology	111001	811134	1030	1.00	73,775	72,977	-	-	146,752
SAC Physics	111001	811243	1030	2.00	165,417	61,643	-	-	227,060
SAC Medical Assisting	111001	812022	1030	1.00	125,811	-	-	-	125,811
SAC Mortuary Science	111001	812081	1030	3.00	207,685	270,431	-	-	478,116
SAC Mortuary Science	111005	812081	1030	-	-	-	-	40,000	40,000
SAC Business Occupations	111001	812011	1040	5.00	411,474	157,516	-	-	568,990
SAC Conf and Court Reporting	111001	812013	1040	3.00	193,060	97,151	-	-	290,211
SAC Legal Assistant	111001	812014	1040	1.00	73,775	59,278	-	-	133,053
SAC Banking Technology	111001	812041	1040	-	-	42,634	-	-	42,634
SAC Business Administration	111001	812042	1040	2.00	157,504	122,453	-	-	279,957
SAC Management	111001	812043	1040	8.00	706,800	204,651	-	-	911,451
SAC Real Estate Program	111001	812045	1040	1.00	62,129	29,838	-	-	91,967
SAC Journalism	111001	811182	1060	2.00	131,891	62,498	-	-	194,389
SAC KSYM	111001	811186	1060	-	-	124,039	-	-	124,039
SAC Radio and Television and Film	111001	811187	1060	5.00	407,892	336,989	-	-	744,881
SAC Computer Information Systems	111001	812061	1070	13.00	1,027,986	1,143,645	-	-	2,171,631
SAC Child Development Operations	111001	812053	1090	3.00	245,155	90,393	-	-	335,548
SAC Engineering	111001	811244	1100	1.00	121,956	96,259	-	-	218,215
SAC English	111001	811152	1120	27.00	2,191,455	978,294	-	-	3,169,749
SAC Humanities	111001	811155	1120	4.00	299,217	133,972	-	-	433,189
SAC English As A Second Language	111001	811161	1120	4.00	239,216	108,419	-	-	347,635
SAC Philosophy	111001	811221	1120	9.00	679,027	251,691	-	-	930,718
SAC Auditorium	111001	811271	1120	-	-	125,618	-	-	125,618
SAC Speech Communication	111001	811275	1120	8.00	537,770	290,768	-	-	828,538
SAC Theater	111001	811276	1120	1.00	67,175	125,903	-	3,000	196,078
SAC Dance	111001	811277	1120	-	-	38,065	-	-	38,065
SAC Education	111001	811291	1120	1.00	69,762	30,121	-	-	99,883
SAC World Languages	111001	811162	1130	5.00	362,560	289,863	-	-	652,423



San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Interpreter Training	111001	812031	1130	8.00	590,535	353,637	-	-	944,172
SAC Dental Assistants	111001	812021	1140	1.00	71,037	84,881	-	-	155,918
SAC Nursing Ed Associate Degree	111001	812091	1140	28.00	1,816,342	1,985,441	-	-	3,801,783
SAC Nursing Ed Associate Degree	111005	812091	1140	-	-	-	-	1,485,000	1,485,000
SAC Bachelor of Science Nursing BSN	111001	812094	1140	4.00	273,870	692,481	-	-	966,351
SAC Bachelor of Science Nursing BSN	111005	812094	1140	-	-	-	-	750,000	750,000
SAC Medical Assisting	111001	812022	1160	2.00	139,369	84,277	-	-	223,646
SAC Credit EMS	111001	812024	1160	4.00	240,231	207,345	-	-	447,576
SAC Credit EMS	111005	812024	1160	-	-	-	-	15,000	15,000
SAC Mental Health/Human Services	111001	812202	1160	3.00	218,657	226,898	-	-	445,555
SAC Mathematics	111001	811203	1190	20.00	1,600,795	808,367	-	-	2,409,162
SAC Physical Education	111001	811192	1230	4.00	316,406	188,688	-	-	505,094
SAC Budget Office	111001	810021	1240	-	-	-	-	78,324	78,324
SAC Fire Science Specialized Trng	111001	812103	1240	1.00	78,346	805	-	-	79,151
SAC Fire Technology	111001	812104	1240	2.00	116,259	658,698	-	43,000	817,957
SAC Fire Technology	111005	812104	1240	-	-	-	-	110,000	110,000
SAC Law Enforcement	111001	812107	1240	5.00	314,680	613,090	-	12,000	939,770
SAC Law Enforcement	111005	812107	1240	-	-	-	-	35,000	35,000
SAC Public Administration	111001	812204	1240	-	-	22,952	-	-	22,952
SAC Criminal Justice	111001	812205	1240	3.00	202,698	195,386	-	-	398,084
SAC History	111001	811171	1250	15.00	1,090,421	513,068	-	-	1,603,489
SAC Political Science	111001	811231	1250	8.00	578,124	492,230	-	-	1,070,354
SAC Economics	111001	811232	1250	2.00	119,163	59,476	-	-	178,639
SAC Psychology	111001	811251	1250	9.00	817,264	369,040	-	-	1,186,304
SAC Sociology	111001	811261	1250	3.00	202,964	117,693	-	-	320,657
SAC Social Work	111001	811262	1250	1.00	79,617	73,455	-	-	153,072
SAC Student Development	111001	816409	1250	10.00	894,139	514,970	-	-	1,409,109
SAC Photography	111001	811183	1260	-	-	68,810	-	-	68,810
SAC Communication Design	111001	811185	1260	3.00	291,262	48,735	-	-	339,997
SAC Music Business Program	111001	811188	1260	-	-	32,844	-	-	32,844
SAC Music	111001	811211	1260	4.00	297,644	254,309	-	-	551,953
SAC Music	111005	811211	1260	-	-	-	-	20,000	20,000
SAC Art	111001	811281	1260	4.00	288,906	278,334	-	-	567,240
SAC General Institutional Costs	111001	810002	1270	-	-	-	9,320,975	-	9,320,975
PUBLIC SERVICE									
SAC CLCSA	171007	813017	2010	-	-	-	-	65,528	65,528
SAC Eco Centro	111001	813011	2010	-	-	478,209	-	-	478,209



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 Eco Centro	171011	813011	2010	-	-	-	-	49,000	49,000
SAC General Institutional Costs	111001	810002	2010	-	-	-	335,497	-	335,497
SAC General Institutional Costs	171007	810002	2010	-	-	-	8,651	-	8,651
SAC Mortuary	111001	812082	2010	-	-	121,949	-	660	122,609
SAC Mortuary	171012	812082	2010	-	-	-	-	45,000	45,000
SAC Scobee Education Center	111001	817401	2010	-	-	509,675	-	-	509,675
SAC Scobee Education Center	171007	817401	2010	-	-	107,466	-	-	107,466
SAC Fredstock	111001	811103	2010	-	-	-	-	6,000	6,000
ACADEMIC SUPPORT									
SAC Academic Success Tutoring Centr	111001	815008	3010	-	-	889,946	-	-	889,946
SAC Budget Office	111001	810021	3010	-	-	-	-	16,500	16,500
SAC Dean Academic Success CCAST	111001	811101	3010	-	-	300,827	-	46,719	347,546
SAC Dean Academic Success HBBEPS	111001	812001	3010	-	-	134,210	-	39,874	174,084
SAC Dean Academic Success:Acad Svcs	111001	815001	3010	-	-	134,210	-	150	134,360
SAC Dual Credit Admin and Operation	111001	811703	3010	-	-	566,447	-	464,372	1,030,819
SAC GED Program	111001	816702	3010	-	-	93,681	-	-	93,681
SAC General Institutional Costs	111001	810002	3010	-	-	-	932,801	-	932,801
SAC Honors Academy	111001	811003	3010	-	-	14,759	-	-	14,759
SAC Library	111001	815301	3010	-	-	575,209	-	-	575,209
SAC Teaching and Learning Center	111001	815002	3010	-	-	194,390	-	-	194,390
SAC TVSA	111001	815333	3010	-	-	2,722	-	-	2,722
SAC VP Academic Success	111001	811001	3010	-	-	530,413	-	-	530,413
STUDENT SERVICES									
SAC Admissions and Records	111001	816202	4010	-	-	717,953	-	-	717,953
SAC Advising Services	111001	816401	4010	-	-	3,333,545	-	-	3,333,545
SAC Assessment and Testing	111001	816701	4010	-	-	348,613	-	52,000	400,613
SAC Child Development Center	111001	812051	4010	-	-	627,232	-	-	627,232
SAC Counseling Services	111001	816410	4010	-	-	393,033	-	-	393,033
SAC Dean of Student Succss-Inst Sup	111001	816801	4010	-	-	179,181	-	-	179,181
SAC General Institutional Costs	111001	810002	4010	-	-	-	3,084,862	14,000	3,098,862
SAC General Institutional Costs	111003	810002	4010	-	-	-	24,956	-	24,956
SAC Intl Student Services	111001	816403	4010	-	-	95,516	-	-	95,516
SAC New Student Orientation	111001	816413	4010	-	-	157,716	-	-	157,716
SAC Outreach & Recruitment	111001	816201	4010	-	-	1,237,108	-	1,500	1,238,608
SAC Student Accessibility Services	111001	816507	4010	-	-	305,734	-	-	305,734
SAC Student Activities	111001	816106	4010	-	-	394,015	-	-	394,015
SAC Student Activity Fee-Designated	111003	816110	4010	-	-	126,317	-	775,332	901,649



San Antonio College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
SAC Student Advocacy Center	111001	811006	4010	-	-	330,475	-	-	330,475
SAC Student Conduct	111001	816105	4010	-	-	283,868	-	-	283,868
SAC Veterans Affairs	111001	816411	4010	-	-	921,887	-	33,000	954,887
SAC VP Student Success Office	111001	816001	4010	-	-	235,213	-	-	235,213
SAC Dean of Student Success	111001	810109	4010	-	-	132,288	-	-	132,288
SAC Career Readiness & Experiential Learning CREO	111001	816111	4010	-	-	331,842	-	-	331,842
SAC Empowerment Center	111001	816616	4010	-	-	613,631	-	-	613,631
SAC Dean of Student Success- Holistic	111001	816802	4010	-	-	255,554	-	-	255,554
INSTITUTIONAL SUPPORT									
SAC Budget Office	111001	810021	5010	-	-	301,110	-	1,352,155	1,653,265
SAC General Institutional Costs	111001	810002	5010	-	245,911	397,549	1,749,716	-	2,393,176
SAC Go-Print	111001	817202	5010	-	-	-	-	10,000	10,000
SAC Intg Plan & Performance Excellence	111001	816002	5010	-	-	694,890	-	-	694,890
SAC Marketing & Strategic Communication	111001	810501	5010	-	-	773,277	-	-	773,277
SAC Office of the President	111001	810003	5010	-	-	742,175	-	-	742,175
SAC Resource College Development	111001	810103	5010	-	-	283,045	-	-	283,045
SAC SACSCOC Reaccreditation	111001	817006	5010	-	-	14,345	-	-	14,345
SAC Technology Center	111001	817201	5010	-	-	2,389,362	-	-	2,389,362
SAC VP College Services Office	111001	817001	5010	-	-	252,016	-	-	252,016
SAC Risk Management	111001	817010	5010	-	-	130,280	-	-	130,280
SAC Campus Operations Management	111001	817013	5010	-	-	201,437	-	540	201,977
OPERATIONS AND MAINTENANCE OF PLANT									
SAC Auditorium	111001	811271	6010	-	-	59,932	-	-	59,932
SAC Auditorium	171005	811271	6010	-	-	-	-	10,000	10,000
SAC General Institutional Costs	111001	810002	6010	-	-	-	20,879	-	20,879
SAC Gym Rental	111001	811193	6010	-	-	63,407	-	90,500	153,907
AUXILIARY ENTERPRISES									
SAC Child Development Center	131001	812051	8010	-	-	-	-	8,500	8,500
TRANSFERS									
SAC General Institutional Costs	111002	810002	9425	-	-	-	-	1,573,776	1,573,776
Total San Antonio College				285.00	\$ 21,705,946	\$ 37,539,372	\$ 15,478,337	\$ 7,246,430	\$ 81,970,085

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

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



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 Social Sciences	112001	821162	1020	-	\$ -	\$ 122,203	\$ -	\$ -	\$ 122,203
SPC SWC AMT Program	112001	828013	1020	4.00	223,233	132,397	-	1,000	356,630
SPC SWC AMT Program	112005	828013	1020	-	-	-	-	71,910	71,910
SWC Machine Technology	112001	828562	1020	6.00	352,416	255,365	-	30,665	638,446
SWC Machine Technology	112005	828562	1020	-	-	-	-	21,128	21,128
SWC Welding	112001	828563	1020	10.00	581,054	394,046	-	35,607	1,010,707
SWC Welding	112005	828563	1020	-	-	-	-	132,963	132,963
SPC Physics	112001	821151	1030	3.00	189,894	86,000	-	4,429	280,323
SPC Biological Sciences	112001	821152	1030	23.00	1,527,568	990,239	-	29,711	2,547,518
SPC Chemistry	112001	821153	1030	8.00	593,505	480,920	-	43,400	1,117,825
SPC Business Administration	112001	821133	1040	-	-	20,000	-	1,000	21,000
SPC Administrative Computer Tech	112001	822041	1040	-	-	43,100	-	7,275	50,375
SPC Accounting Informatn Sys Tech	112001	822042	1040	-	-	15,000	-	1,000	16,000
SPC Business Management	112001	822043	1040	6.00	431,524	140,544	-	1,000	573,068
SPC Computer Science	112001	821134	1070	3.00	207,805	114,104	-	1,000	322,909
SPC Computer Maintenance	112001	822032	1070	1.00	60,000	136,568	-	1,000	197,568
SPC Computer Maintenance	112005	822032	1070	-	-	-	-	8,682	8,682
SPC Information Technology	112001	822044	1070	11.00	617,805	598,979	-	6,459	1,223,243
SPC Cybersecurity	112001	822046	1070	3.00	268,554	89,651	-	-	358,205
SPC Cybersecurity	112005	822046	1070	-	-	-	-	150,000	150,000
SWC HVAC	112001	828501	1080	-	-	60,000	-	-	60,000
SWC Electrician	112001	828502	1080	7.00	436,953	202,245	-	13,598	652,796
SWC Electrician	112005	828502	1080	-	-	-	-	84,260	84,260
SWC Plumbing	112001	828505	1080	2.00	112,053	121,698	-	1,000	234,751
SWC Plumbing	112005	828505	1080	-	-	-	-	13,931	13,931
SWC Aviation	112001	828541	1080	-	-	60,000	-	-	60,000
SPC Early Childhood Studies	112001	822004	1090	2.00	121,490	93,000	-	1,879	216,369
SPC Tourism Hospitality Culinary	112001	822061	1090	12.00	787,148	516,472	-	5,830	1,309,450
SPC Tourism Hospitality Culinary	112005	822061	1090	-	-	-	-	115,000	115,000
SPC Child Development Operations	112001	826021	1090	-	-	524,992	-	69,000	593,992
SPC Engineering	112001	821135	1100	1.00	81,983	46,849	-	33,997	162,829
SPC Engineering	112005	821135	1100	-	-	-	-	15,000	15,000
SPC Automated Industrial Process	112001	822031	1110	5.00	305,815	89,547	-	11,117	406,479
SPC Power Gen & Altrn Energy	112001	822034	1110	1.00	73,027	82,466	-	1,000	156,493
SPC Power Gen & Altrn Energy	112005	822034	1110	-	-	-	-	2,400	2,400
SWC Allied Construction	112001	828011	1110	-	-	214,642	-	-	214,642



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
SWC HVAC	112001	828501	1110	7.00	401,063	198,815	-	23,450	623,328
SWC HVAC	112005	828501	1110	-	-	-	-	85,207	85,207
SWC Home Building	112001	828503	1110	3.00	187,349	128,116	-	8,839	324,304
SWC Home Building	112005	828503	1110	-	-	-	-	10,429	10,429
SPC English	112001	821112	1120	14.80	1,094,113	220,568	-	7,547	1,322,228
SPC Writing Center	112001	821113	1120	-	-	-	-	5,317	5,317
SPC Reading and Education	112001	821171	1120	4.00	277,388	234,392	-	1,000	512,780
SPC Foreign Languages	112001	821172	1130	2.00	163,924	38,000	-	1,000	202,924
SPC Nursing Associate Degree	112001	822052	1140	7.00	470,146	280,783	-	4,400	755,329
SPC Nursing Associate Degree	112005	822052	1140	-	-	-	-	479,400	479,400
SPC Nurse Aide	112001	822056	1140	4.00	264,064	203,503	-	4,500	472,067
SPC Simulation Center	112001	822057	1140	-	-	-	-	34,000	34,000
SPC Dean of Health Science Office	112001	821801	1160	1.00	118,162	-	-	-	118,162
SPC Bio-Med Technology	112001	822005	1160	2.00	112,932	114,698	-	2,601	230,231
SPC Bio-Med Technology	112005	822005	1160	-	-	-	-	11,880	11,880
SPC Echocardiography	112001	822006	1160	2.00	123,683	41,849	-	750	166,282
SPC Echocardiography	112005	822006	1160	-	-	-	-	62,160	62,160
SPC Occupational Therapy Assistant	112001	822012	1160	3.00	220,974	121,547	-	1,733	344,254
SPC Occupational Therapy Assistant	112005	822012	1160	-	-	17,919	-	56,295	74,214
SPC Radiography	112001	822013	1160	9.00	595,978	449,792	-	2,682	1,048,452
SPC Radiography	112005	822013	1160	-	-	41,206	-	216,194	257,400
SPC Sonography	112001	822014	1160	4.00	251,332	182,965	-	1,223	435,520
SPC Sonography	112005	822014	1160	-	-	-	-	174,240	174,240
SPC Respiratory Care	112001	822015	1160	1.00	54,677	-	-	-	54,677
SPC Surgical Tech	112001	822016	1160	4.00	239,162	143,590	-	1,000	383,752
SPC Surgical Tech	112005	822016	1160	-	-	-	-	65,250	65,250
SPC Cardiovascular	112001	822017	1160	6.00	361,629	248,818	-	1,461	611,908
SPC Cardiovascular	112005	822017	1160	-	-	-	-	118,800	118,800
SPC Medical Laboratory	112001	822018	1160	2.00	129,615	153,698	-	16,594	299,907
SPC Medical Laboratory	112005	822018	1160	-	-	-	-	84,000	84,000
SPC Physical Therapy Assistant	112001	822019	1160	5.00	325,509	137,547	-	1,733	464,789
SPC Physical Therapy Assistant	112005	822019	1160	-	-	17,919	-	74,339	92,258
SPC Health Information Systems	112001	822020	1160	4.00	257,761	203,209	-	1,320	462,290
SPC Health Information Systems	112005	822020	1160	-	-	-	-	160,740	160,740
SPC Vision Care Technology	112001	822063	1160	2.00	134,149	33,849	-	1,000	168,998
SPC Vision Care Technology	112005	822063	1160	-	-	-	-	18,432	18,432
SPC Histologic Technician	112001	822064	1160	2.00	119,569	128,283	-	1,839	249,691



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	-	-	-	-	52,380	52,380
SPC Respiratory Care	112001	822015	1170	5.00	323,725	306,094	-	1,034	630,853
SPC Respiratory Care	112005	822015	1170	-	-	-	-	113,400	113,400
SPC Nursing Vocational	112001	822051	1180	16.00	1,135,923	662,027	-	7,381	1,805,331
SPC Nursing Vocational	112005	822051	1180	-	-	-	-	556,875	556,875
SPC Mathematics	112001	821131	1190	22.20	1,529,327	376,000	-	35,697	1,941,024
SPC Developmental Math	112001	821132	1190	-	-	120,000	-	-	120,000
SPC Automotive Technology	112001	822021	1200	18.00	1,121,135	567,931	-	27,110	1,716,176
SPC Automotive Technology	112005	822021	1200	-	-	-	-	161,500	161,500
SPC General Motors	112001	822022	1200	-	-	73,052	-	70,876	143,928
SWC Auto Body	112001	828561	1200	5.00	297,492	121,547	-	37,736	456,775
SWC Auto Body	112005	828561	1200	-	-	-	-	104,936	104,936
SWC Aviation	112001	828541	1210	10.00	596,743	369,648	-	34,949	1,001,340
SWC Aviation	112005	828541	1210	-	-	-	-	112,020	112,020
SWC Diesel Technology	112001	828543	1210	8.00	548,567	348,753	-	31,209	928,529
SWC Diesel Technology	112005	828543	1210	-	-	-	-	127,993	127,993
SPC Kinesiology	112001	821141	1230	2.00	143,123	143,875	-	5,269	292,267
SPC Psychology	112001	821161	1250	14.00	975,139	271,689	-	1,107	1,247,935
SPC Social Sciences	112001	821162	1250	10.00	698,401	355,000	-	1,053	1,054,454
SPC Counseling and Student Develop	112001	826031	1250	3.00	193,591	87,568	-	-	281,159
SPC Theater and Fine Arts	112001	821121	1260	5.00	399,604	337,088	-	23,288	759,980
SPC Music	112001	821122	1260	4.00	250,119	121,000	-	8,703	379,822
SPC Music	112005	821122	1260	-	-	-	-	11,000	11,000
SPC General Institutional Costs	112001	820002	1270	-	-	783,136	7,637,463	-	8,420,599
SPC General Institutional Costs	112005	820002	1270	-	-	-	16,198	-	16,198
SPC Community Svc and Training	112001	823008	1270	-	-	-	-	100,000	100,000
SPC Distance Learning	112001	823053	1270	-	-	-	-	9,000	9,000
SPC School To Work Program	112001	828004	1270	-	-	53,092	-	73,905	126,997
SPC Mathematics	112001	821131	1280	1.00	58,299	-	-	-	58,299
SPC Developmental Math	112001	821132	1280	0.80	59,181	714,399	-	4,249	777,829
SPC Developmental English	112001	821111	1290	3.20	262,761	50,000	-	1,000	313,761
SPC Writing Center	112001	821113	1290	-	-	64,981	-	-	64,981
SPC General Institutional Costs	112005	820002	1999	-	-	-	-	275,000	275,000
PUBLIC SERVICE									
SPC General Institutional Costs	112001	820002	2010	-	-	-	4,130	-	4,130
SPC OE - Fine Arts	112001	821123	2010	-	-	33,447	-	20,000	53,447
SPC CETC-BIS Contract Training	112001	822045	2010	-	-	-	-	10,000	10,000



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 Kids Academy	112001	823010	2010	-	-	18,758	-	-	18,758
SPC GED Testing	112001	826065	2010	-	-	-	-	1,500	1,500
ACADEMIC SUPPORT									
SPC General Institutional Costs	112001	820002	3010	-	-	-	1,563,181	-	1,563,181
SPC Faculty Development	112001	820013	3010	-	-	-	-	1,500	1,500
SPC Leadership and Learning Cntr	112001	820301	3010	-	-	71,502	-	-	71,502
SPC VP Academic Affairs Office	112001	821001	3010	-	-	371,791	-	278,252	650,043
SPC Dean Arts and Sciences Office	112001	821101	3010	-	-	220,835	-	22,566	243,401
SPC Dual Credit/ECHS	112001	821102	3010	-	-	861,041	-	1,000	862,041
SPC Dean of Health Science Office	112001	821801	3010	1.00	121,707	316,727	-	30,360	468,794
SPC Dean Applied Science Office	112001	822001	3010	-	-	244,794	-	9,147	253,941
SPC Instructional Development	112001	823041	3010	-	-	416,461	-	3,467	419,928
SPC Information&Communication Tech	112001	823051	3010	-	-	1,351,787	-	48,819	1,400,606
SPC Library Services	112001	824001	3010	-	-	1,095,498	-	12,500	1,107,998
SPC Library Archives	112001	824002	3010	-	-	-	-	3,552	3,552
SPC Library Books and Materials	112001	824003	3010	-	-	-	-	205,905	205,905
SPC Media Services	112001	824004	3010	-	-	60,074	-	6,146	66,220
SPC Dean Interdisciplinary Programs	112001	825001	3010	-	-	182,796	-	11,317	194,113
SWC - College Services	112001	828003	3010	-	-	229,155	-	9,995	239,150
SPC Dean for Academic Success SWC	112001	828005	3010	-	-	292,001	-	10,847	302,848
SWC Allied Construction	112001	828011	3010	-	-	-	-	3,397	3,397
STUDENT SERVICES									
SPC General Institutional Costs	112001	820002	4010	-	-	-	1,946,872	12,500	1,959,372
SPC General Institutional Costs	112003	820002	4010	-	-	-	31,726	-	31,726
SPC VP Student Success Office	112001	826001	4010	-	-	233,059	-	258,376	491,435
SPC Student Activity Fee-Designated	112003	826005	4010	-	-	241,918	-	483,145	725,063
SPC Counseling and Student Develop	112001	826031	4010	-	-	-	-	1,000	1,000
SPC Recruitment	112001	826033	4010	-	-	533,513	-	16,624	550,137
SPC Educational Support Svcs	112001	826041	4010	-	-	1,181,820	-	58,923	1,240,743
SPC Advising	112001	826042	4010	-	-	2,213,376	-	13,598	2,226,974
SPC Student Accessibility Services	112001	826043	4010	-	-	48,653	-	-	48,653
SPC Admissions and Records	112001	826062	4010	-	-	1,170,082	-	24,027	1,194,109
SPC Assessment and Testing	112001	826068	4010	-	-	350,399	-	34,878	385,277
SPC Veterans Affairs	112001	826069	4010	-	-	46,010	-	20,000	66,010
SPC Military Support Services	112001	826070	4010	-	-	430,928	-	1,019	431,947
SPC Service Learning	112001	826081	4010	-	-	85,490	-	22,778	108,268
SPC Health Center	112001	826091	4010	-	-	126,458	-	1,002	127,460



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

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
SPC Student Activities	112001	826092	4010	-	-	375,953	-	3,637	379,590
INSTITUTIONAL SUPPORT									
SPC General Institutional Costs	112001	820002	5010	-	-	-	732,912	190,000	922,912
SPC Office of the President	112001	820003	5010	-	-	1,296,616	-	65,668	1,362,284
SPC Hospitality Account	112001	820004	5010	-	-	-	-	125,000	125,000
SPC Staff Council	112001	820005	5010	-	-	-	-	4,750	4,750
SPC Quality Enhancement Plan	112001	820007	5010	-	-	66,227	-	116,230	182,457
SPC Business Services	112001	820008	5010	-	-	-	-	142,000	142,000
SPC Institutional Effectiveness	112001	820009	5010	-	-	-	-	88,064	88,064
SPC Health Wellness Program	112001	820014	5010	-	-	-	-	5,099	5,099
SPC LRC Fines	112001	820018	5010	-	-	-	-	1,000	1,000
SPC Marketing & Strategic Commun.	112001	820041	5010	-	-	568,873	-	110,417	679,290
SPC Institutional Advancement	112001	820101	5010	-	-	450,294	-	43,896	494,190
SPC Planning and Research	112001	820201	5010	-	-	263,464	-	64,422	327,886
SPC Hospitality Operations	112001	822062	5010	-	-	-	-	77,112	77,112
SPC Hospitality Operations	172007	822062	5010	-	-	-	-	45,000	45,000
SPC ACE Instruction	172005	823006	5010	-	-	-	-	15,000	15,000
SPC Commencement	112001	826063	5010	-	-	-	-	143,200	143,200
SWC - College Services	112001	828003	5010	-	-	48,653	-	10,000	58,653
SPC Dean for Academic Success SWC	112001	828005	5010	-	-	66,227	-	-	66,227
OPERATIONS AND MAINTENANCE OF PLANT									
SPC Office of the President	172001	820003	6010	-	-	-	-	150,000	150,000
SPC Theater and Fine Arts	172002	821121	6010	-	-	-	-	10,000	10,000
AUXILIARY ENTERPRISES									
SPC General Institutional Costs	132001	820002	8010	-	-	-	30,015	-	30,015
SPC GoPrint	132001	823055	8010	-	-	-	-	15,000	15,000
SPC Child Development Center	112001	826022	8010	-	-	-	-	3,365	3,365
SPC Child Development Center	132001	826022	8010	-	-	111,233	-	52,761	163,994
TRANSFERS									
SPC General Institutional Costs	112002	820002	9425	-	-	-	-	1,336,511	1,336,511
Total St. Philip's College				325.00	\$ 21,589,843	\$ 30,574,886	\$ 11,962,497	\$ 9,102,538	\$ 73,229,764

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

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



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	\$ 68,801	\$ 62,839	\$ -	\$ 92	\$ 131,732
PAC Horticulture	113001	831212	1010	1.00	59,751	220,617	-	4,395	284,763
PAC Welding Technology	113001	831288	1020	3.00	198,495	55,860	-	7,593	261,948
PAC Welding Technology	113005	831288	1020	-	-	-	-	85,470	85,470
PAC Biology - General	113001	831231	1030	12.00	941,293	423,947	-	21,000	1,386,240
PAC Chemistry	113001	831232	1030	5.00	401,445	145,460	-	30,000	576,905
PAC Physics	113001	831235	1030	1.00	68,322	32,709	-	15,000	116,031
PAC Geology	113001	831236	1030	1.00	58,311	10,334	-	2,000	70,645
PAC Biology - A&P/Micro	113001	831237	1030	-	-	-	-	25,000	25,000
PAC Business Administration	113001	831221	1040	-	-	94,520	-	-	94,520
PAC Business Occupations	113001	831222	1040	1.00	63,726	69,398	-	244	133,368
PAC Distribution Logistics	113001	831223	1040	1.00	70,000	47,497	-	2,473	119,970
PAC Mid-Management	113001	831224	1040	4.00	272,635	386,447	-	2,260	661,342
PAC Applied Tech. Operations Mgmt	113001	831227	1040	2.00	140,000	20,051	-	3,822	163,873
PAC Accounting	113001	831263	1040	2.00	158,358	35,043	-	-	193,401
PAC Mass Communications	113001	831175	1060	1.00	64,329	5,085	-	90	69,504
PAC Computer Science	113001	831251	1070	3.00	271,912	165,316	-	857	438,085
PAC Computer Information Systems	113001	831252	1070	4.00	336,257	543,221	-	1,672	881,150
PAC Cybersecurity	113001	831253	1070	1.00	69,800	99,181	-	624	169,605
PAC Cybersecurity	113005	831253	1070	-	-	-	-	171,000	171,000
PAC Cosmetology	113001	831225	1090	4.00	237,993	354,403	-	67,977	660,373
PAC Cosmetology	113005	831225	1090	-	-	-	-	57,708	57,708
PAC Engineering	113001	831234	1100	-	-	-	-	4,586	4,586
PAC Engineering	113005	831234	1100	-	-	-	-	15,920	15,920
PAC Advanced Manufacturing Technlgy	113001	831287	1110	3.00	198,111	226,214	-	4,223	428,548
PAC Advanced Manufacturing Technlgy	113005	831287	1110	-	-	-	-	60,720	60,720
PAC Industrial Technology	113001	831297	1110	-	-	48,499	-	7,707	56,206
PAC Speech	113001	831113	1120	4.00	272,474	153,866	-	-	426,340
PAC Humanities	113001	831131	1120	2.00	136,037	20,912	-	-	156,949
PAC Philosophy	113001	831133	1120	2.00	123,163	68,170	-	-	191,333
PAC English	113001	831172	1120	14.00	1,023,344	238,675	-	347	1,262,366
PAC Reading and Education	113001	831176	1120	1.00	88,724	26,379	-	-	115,103
PAC Working Writers Series	113001	831179	1120	-	-	-	-	680	680
PAC LIS	113001	831303	1120	-	-	92,424	-	-	92,424
PAC Foreign Languages	113001	831174	1130	1.00	79,447	36,964	-	-	116,411
PAC Nursing ADN	113001	831293	1140	4.00	474,554	407,119	-	52,000	933,673



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 Nursing ADN	113005	831293	1140	-	-	-	-	64,250	64,250
PAC Dental Hygiene	113001	831292	1150	5.00	543,161	896,508	-	71,000	1,510,669
PAC Dental Hygiene	113005	831292	1150	-	-	-	-	210,000	210,000
PAC Healthcare Administrator	113001	831226	1160	1.00	77,563	89,206	-	1,614	168,383
PAC Veterinary Technology	113001	831296	1160	2.00	123,441	365,212	-	13,323	501,976
PAC Veterinary Technology	113005	831296	1160	-	-	-	-	57,375	57,375
PAC Mathematics	113001	831261	1190	14.00	923,734	291,162	-	459	1,215,355
PAC Kinesiology	113001	831266	1230	4.00	353,084	40,849	-	2,030	395,963
PAC Criminal Justice	113001	831271	1240	1.00	72,057	65,834	-	-	137,891
PAC Psychology	113001	831134	1250	4.00	381,588	142,295	-	333	524,216
PAC Sociology	113001	831135	1250	1.00	59,295	45,277	-	-	104,572
PAC Student Development	113001	831137	1250	5.00	403,201	184,129	-	-	587,330
PAC Economics	113001	831151	1250	2.00	135,897	35,757	-	-	171,654
PAC Geography	113001	831152	1250	1.00	67,250	12,419	-	-	79,669
PAC Government	113001	831153	1250	7.00	527,759	150,543	-	-	678,302
PAC History	113001	831154	1250	6.00	405,303	210,544	-	137	615,984
PAC Mexican-American Studies	113001	832505	1250	-	-	13,545	-	10,000	23,545
PAC Art	113001	831111	1260	4.00	385,667	179,354	-	1,799	566,820
PAC Drama	113001	831112	1260	1.00	74,349	173,148	-	4,992	252,489
PAC Drama	133001	831112	1260	-	-	16,155	-	-	16,155
PAC Music	113001	831114	1260	2.00	154,985	95,162	-	4,576	254,723
PAC Music	113005	831114	1260	-	-	-	-	10,000	10,000
PAC Dance	113001	831118	1260	-	-	45,609	-	353	45,962
PAC Marching Mariachi Band	113001	831121	1260	-	-	137,367	-	86	137,453
PAC General Institutional Costs	113001	830002	1270	-	-	-	4,756,551	55,325	4,811,876
PAC Technical Computer Labs	113001	830004	1270	-	-	-	-	79,152	79,152
PAC Honors Program	113001	830012	1270	-	-	15,805	-	-	15,805
PAC Business Services	113001	830015	1270	-	-	1,023,402	-	1,658,083	2,681,485
PAC GoPrint Services	113001	830106	1270	-	-	-	-	25,000	25,000
PAC One-Stop STEM Center	113001	831006	1270	-	-	228,587	-	3,686	232,273
PAC Comm Prmgs-Adult Learn GED/ESL	113001	831405	1270	-	-	94,364	-	9,636	104,000
PAC Developmental Math	113001	831262	1280	4.00	316,014	104,565	-	-	420,579
PAC Developmental English	113001	831171	1290	2.00	135,547	61,047	-	-	196,594
PAC Business Services	113001	830015	1999	-	-	(994,567)	-	-	(994,567)
PUBLIC SERVICE									
PAC Eggstravaganza	113001	830007	2010	-	-	-	-	20,000	20,000
PAC Teaching & Learning Workshops	113001	830201	2010	-	-	-	-	30,000	30,000



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 Pumpkin Patch	113001	831410	2010	-	-	-	-	10,000	10,000
PAC Winter Wonderland	113001	831416	2010	-	-	-	-	60,000	60,000
ACADEMIC SUPPORT									
PAC General Institutional Costs	113001	830002	3010	-	-	-	605,311	-	605,311
PAC General Institutional Costs	133001	830002	3010	-	-	-	350	-	350
PAC VP Academic Success Office	113001	831001	3010	-	-	385,145	-	54,474	439,619
PAC Quality Enhancement Plan	113001	831002	3010	-	-	16,000	-	-	16,000
PAC Tutoring Services	113001	831008	3010	-	-	468,041	-	6,119	474,160
PAC Teaching & Learning Center	113001	831009	3010	-	-	264,637	-	224	264,861
PAC Dean Of Arts & Sciences Office	113001	831101	3010	-	-	133,490	-	6,000	139,490
PAC Eleven Rivers Review	113001	831178	3010	-	-	-	-	560	560
PAC Dean Of Career & Technology Off	113001	831201	3010	-	-	178,045	-	6,000	184,045
PAC Dean of Academic Support Svcs	113001	831301	3010	-	-	366,217	-	6,000	372,217
PAC Library	113001	831302	3010	-	-	420,597	-	1,246	421,843
PAC Library Automation	113001	831304	3010	-	-	-	-	6,218	6,218
PAC Library Books and Materials	113001	831305	3010	-	-	-	-	36,022	36,022
PAC LRC Fines	113001	831307	3010	-	-	-	-	500	500
STUDENT SERVICES									
PAC General Institutional Costs	113001	830002	4010	-	-	-	1,746,004	-	1,746,004
PAC General Institutional Costs	113003	830002	4010	-	-	-	54,263	-	54,263
PAC General Institutional Costs	133001	830002	4010	-	-	-	620	-	620
PAC Commencement	113001	830102	4010	-	-	-	-	32,000	32,000
PAC New Student Orientation	113001	830205	4010	-	-	527,827	-	5,750	533,577
PAC VP Student Success Office	113001	832001	4010	-	-	231,728	-	30,201	261,929
PAC PACfest	113001	832005	4010	-	-	-	-	230,000	230,000
PAC Dean of Advocacy & Student Life	113001	832006	4010	-	-	248,004	-	1,000	249,004
PAC Dean of Advising & Enrollment	113001	832051	4010	-	-	179,181	-	1,000	180,181
PAC Student Conduct	113001	832052	4010	-	-	101,013	-	572	101,585
PAC Student Activities	113001	832101	4010	-	-	210,695	-	1,074	211,769
PAC New Student Convocation	113001	832103	4010	-	-	-	-	650	650
PAC Student Activity Fee-Designated	113003	832106	4010	-	-	267,547	-	178,934	446,481
PAC SHARE Center	113001	832107	4010	-	-	422,064	-	8,373	430,437
PAC Community Garden	113001	832108	4010	-	-	-	-	1,270	1,270
PAC Admissions and Records	113001	832201	4010	-	-	548,228	-	259	548,487
PAC Assessment	113001	832204	4010	-	-	200,392	-	13,800	214,192
PAC Veterans Affairs	113001	832206	4010	-	-	322,914	-	16,073	338,987
PAC Counseling	113001	832401	4010	-	-	85,490	-	782	86,272



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 Puente Program	113001	832402	4010	-	-	3,000	-	1,072	4,072
PAC Student Accessibility Services	113001	832502	4010	-	-	183,730	-	710	184,440
PAC Scholarship Support Services	113001	832504	4010	-	-	-	-	718	718
PAC Undergraduate Advising	113001	832506	4010	-	-	182,171	-	-	182,171
PAC Dual Credit	113001	832507	4010	-	-	188,178	-	257,565	445,743
PAC College & Career Readiness Mdl	113001	832508	4010	-	-	498,041	-	3,128	501,169
PAC STEAM Advising Center	113001	832509	4010	-	-	551,068	-	725	551,793
PAC SEED Advising Center	113001	832510	4010	-	-	448,547	-	867	449,414
PAC BOLD Advising Center	113001	832511	4010	-	-	438,774	-	457	439,231
PAC Advising Management	113001	832512	4010	-	-	194,509	-	3,209	197,718
PAC ECHS & DC Management	113001	832513	4010	-	-	222,837	-	815	223,652
PAC LeadHERs	113001	832514	4010	-	-	-	-	511	511
INSTITUTIONAL SUPPORT									
PAC General Institutional Revenue	113001	830001	5010	-	-	-	-	13,000	13,000
PAC General Institutional Costs	113001	830002	5010	-	-	-	1,156,110	-	1,156,110
PAC General Institutional Costs	133001	830002	5010	-	-	-	1,090	-	1,090
PAC Office of the President	113001	830003	5010	-	-	859,193	-	34,679	893,872
PAC President's Major Events	113001	830005	5010	-	-	-	-	25,234	25,234
PAC Technology Plan Funds	113001	830009	5010	-	-	-	-	47,673	47,673
PAC Budget Office Operations	113001	830011	5010	-	-	171,884	-	-	171,884
PAC Information Technology Services	113001	830018	5010	-	-	1,082,936	-	12,237	1,095,173
PAC Misc Facility Rentals	173004	830019	5010	-	-	-	-	5,000	5,000
PAC SACS Accreditation	113001	830024	5010	-	-	-	-	2,797	2,797
PAC Marketing & Strategic Comm.	113001	830101	5010	-	-	550,471	-	31,175	581,646
PAC VP of College Services Office	113001	830104	5010	-	-	416,106	-	25,339	441,445
PAC Hospitality College Services	113001	830105	5010	-	-	-	-	4,534	4,534
PAC Campus Safety	113001	830107	5010	-	-	97,677	-	2,380	100,057
PAC Planning and Research	113001	830203	5010	-	-	204,161	-	2,267	206,428
PAC Institutional Advancement	113001	830209	5010	-	-	168,794	-	608	169,402
PAC Campus Operations Mngmt	113001	830210	5010	-	-	241,619	-	9,289	250,908
PAC Strategic Planning	113001	830300	5010	-	-	-	-	2,195	2,195
PAC Faculty Senate	113001	831004	5010	-	-	-	-	150	150
PAC Hospitality Academic Affairs	113001	831007	5010	-	-	-	-	26,251	26,251
PAC Events	113001	831117	5010	-	-	176,907	-	10,067	186,974
PAC Events	133001	831117	5010	-	-	998	-	-	998
PAC Health Wellness Program	113001	831267	5010	-	-	-	-	818	818
PAC Hospitality Student Affairs	113001	832003	5010	-	-	-	-	12,993	12,993



Palo Alto College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
INSTITUTIONAL SCHOLARSHIPS									
PAC Nursing ADN	113001	831293	7010	-	-	-	-	100,000	100,000
PAC Scholarship Support Services	113001	832504	7010	-	-	-	-	35,944	35,944
AUXILIARY ENTERPRISES									
PAC General Institutional Costs	133001	830002	8010	-	-	-	168,289	-	168,289
PAC Natatorium Operation + Maint	133001	830022	8010	-	-	275,846	-	8,663	284,509
PAC - Soccer Field	173003	830023	8010	-	-	-	-	2,000	2,000
PAC Summer Camps - Athletics	133001	830026	8010	-	-	28,200	-	-	28,200
PAC Summer Camps - Fine Arts	133001	830027	8010	-	-	-	-	2,000	2,000
PAC Summer Camps - STEM	133001	830029	8010	-	-	6,691	-	50,000	56,691
PAC Natatorium - LTS prgm	133001	830030	8010	-	-	18,344	-	-	18,344
PAC Drama	173002	831112	8010	-	-	-	-	8,000	8,000
PAC Events	173002	831117	8010	-	-	-	-	40,000	40,000
PAC College & Career Readiness Mdl	173003	832508	8010	-	-	-	-	488,334	488,334
PAC AUX Family Center	133001	832901	8010	-	-	286,012	-	21,902	307,914
TRANSFERS									
PAC General Institutional Costs	113002	830002	9425	-	-	-	-	777,902	777,902
Total Palo Alto College				144.00	\$ 11,017,177	\$ 20,888,377	\$ 8,488,588	\$ 5,766,978	\$ 46,161,120

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

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



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	-	\$ -	\$ 16,568	\$ -	\$ -	\$ 16,568
NVC Biological Sciences	114001	842042	1030	21.00	1,566,881	655,553	-	-	2,222,434
NVC Chemistry	114001	842043	1030	7.00	535,335	224,081	-	-	759,416
NVC Geology	114001	842044	1030	3.00	198,971	36,214	-	-	235,185
NVC Physics	114001	842045	1030	4.00	291,805	127,609	-	-	419,414
NVC Science Tutoring & Advocacy Lab	114001	842047	1030	-	-	330,520	-	2,500	333,020
NVC Clinical Research Coordinator	114001	842054	1030	1.00	72,071	48,059	-	-	120,130
NVC Business Administration	114001	842022	1040	3.00	198,405	97,646	-	-	296,051
NVC Accounting	114001	842023	1040	4.00	272,951	70,819	-	-	343,770
NVC Customer Services/Sales Ops	114001	842055	1040	-	-	21,902	-	-	21,902
NVC Digital Video & Cinema Prod	114001	842060	1060	4.00	250,981	105,438	-	-	356,419
NVC Gaming Development	114001	842061	1060	5.00	318,830	174,987	-	-	493,817
NVC Mass Communications	114001	842083	1060	1.00	62,365	137,712	-	-	200,077
NVC Digital Media	114001	842059	1070	2.00	165,668	120,988	-	-	286,656
NVC Digital Video & Cinema Prod	114001	842060	1070	-	-	45,686	-	-	45,686
NVC Computer Information Systems	114001	842062	1070	8.00	547,195	364,993	-	-	912,188
NVC Computer Information Systems	114005	842062	1070	-	-	-	-	56,000	56,000
NVC Cloud Computing	114001	842063	1070	5.00	496,032	5,766	-	-	501,798
NVC Cloud Computing	114005	842063	1070	-	-	-	-	114,000	114,000
NVC Education	114001	842085	1090	1.00	72,153	147,722	-	-	219,875
NVC Engineering	114001	842046	1100	2.00	151,087	153,534	-	-	304,621
NVC Engineering	114005	842046	1100	-	-	-	-	46,000	46,000
NVC Water Resource Science	114001	842053	1110	-	-	23,864	-	-	23,864
NVC Nanotechnology	114001	842058	1110	-	-	23,889	-	-	23,889
NVC Philosophy	114001	842032	1120	5.00	342,224	216,000	-	-	558,224
NVC Humanities	114001	842033	1120	4.00	287,408	161,250	-	-	448,658
NVC Speech	114001	842084	1120	8.00	568,064	279,554	-	-	847,618
NVC English	114001	842092	1120	24.00	1,784,568	715,385	-	-	2,499,953
NVC CE ESL Program	114001	842508	1120	-	-	181,385	-	6,078	187,463
NVC Student Development	114001	845303	1120	6.00	443,954	144,917	-	1,000	589,871
NVC Foreign Languages	114001	842034	1130	2.00	146,167	164,250	-	-	310,417
NVC Community Health	114001	842056	1160	2.00	145,482	24,902	-	-	170,384
NVC Pharmacy Technology	114001	842057	1160	1.00	63,433	54,705	-	-	118,138
NVC Mathematics	114001	842073	1190	29.00	2,183,038	566,030	-	-	2,749,068
NVC Kinesiology	114001	842016	1230	3.00	224,106	96,608	-	-	320,714
NVC Personal Fitness Trainer	114001	842052	1230	1.00	121,956	48,874	-	-	170,830



Northwest Vista College
Department Budget Allocations by Functional Categories

DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
NVC Criminal Justice	114001	842086	1240	2.00	131,039	110,889	-	-	241,928
NVC Psychology	114001	842087	1240	1.00	65,316	-	-	-	65,316
NVC Economics	114001	842024	1250	4.00	293,169	165,129	-	-	458,298
NVC Government	114001	842025	1250	14.00	1,027,908	402,750	-	-	1,430,658
NVC History	114001	842035	1250	11.00	787,731	522,750	-	-	1,310,481
NVC Mexican-American Studies	114001	842036	1250	1.00	70,422	94,500	-	-	164,922
NVC Geography	114001	842082	1250	2.00	162,290	31,647	-	-	193,937
NVC Psychology	114001	842087	1250	8.00	583,607	252,383	-	-	835,990
NVC Sociology	114001	842088	1250	2.00	132,354	89,709	-	-	222,063
NVC Anthropology	114001	842089	1250	2.00	132,442	114,322	-	-	246,764
NVC Student Development	114001	845303	1250	1.00	71,011	311,703	-	-	382,714
NVC Fine Arts	114001	842012	1260	9.00	722,331	388,717	-	-	1,111,048
NVC Drama	114001	842013	1260	2.00	136,000	58,726	-	-	194,726
NVC Dance	114001	842014	1260	2.00	152,466	48,154	-	-	200,620
NVC Music	114001	842015	1260	4.00	286,165	159,241	-	-	445,406
NVC Music	114005	842015	1260	-	-	-	-	14,000	14,000
NVC Social Sciences Chair	114001	842081	1260	1.00	122,452	-	-	-	122,452
NVC General Institutional Costs	114001	840002	1270	-	-	-	5,634,973	-	5,634,973
NVC Math Lab	114001	842072	1280	-	-	523,355	-	-	523,355
NVC Developmental Math	114001	842074	1280	-	-	489,396	-	-	489,396
NVC Developmental English	114001	842093	1290	2.00	161,763	-	-	-	161,763
NVC English and Reading Labs	114001	842094	1290	-	-	424,242	-	-	424,242
NVC General Institutional Costs	114001	840002	1999	-	-	-	-	150,000	150,000
NVC Community Education	114001	848003	1999	-	-	4,502	-	-	4,502
PUBLIC SERVICE									
NVC General Institutional Costs	114001	840002	2010	-	-	-	59,039	-	59,039
NVC Peace Center	114001	842008	2010	-	-	230,385	-	-	230,385
ACADEMIC SUPPORT									
NVC General Institutional Costs	114001	840002	3010	-	215,922	(602,071)	1,845,691	908,203	2,367,745
NVC Academic Affairs	114001	842001	3010	-	-	1,466,751	-	96,512	1,563,263
NVC Quality Enhancement Plan	114001	842006	3010	-	-	162,958	-	196,516	359,474
NVC Dean Academic Success-Arts	114001	842007	3010	-	-	301,306	-	49,700	351,006
NVC Arts and Kinesiology Chair	114001	842011	3010	-	-	69,203	-	138,030	207,233
NVC Arts and Kinesiology Chair	174003	842011	3010	-	-	-	-	5,000	5,000
NVC Fine Arts	114001	842012	3010	-	-	47,863	-	-	47,863
NVC Theater Scene Shop	114001	842017	3010	-	-	141,060	-	-	141,060
NVC Theater Box Office	114001	842018	3010	-	-	121,713	-	-	121,713



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 Humanities Chair	114001	842031	3010	-	-	61,584	-	23,975	85,559
NVC Natural and Phys Sciences Chair	114001	842041	3010	-	-	290,480	-	211,025	501,505
NVC Workforce Programs Chair	114001	842051	3010	-	-	66,445	-	32,450	98,895
NVC Math Chair	114001	842071	3010	-	-	82,483	-	7,600	90,083
NVC Social Sciences Chair	114001	842081	3010	-	-	66,875	-	6,150	73,025
NVC English and Reading Chair	114001	842091	3010	-	-	84,883	-	6,600	91,483
NVC Writing Across Curriculum Lab	114001	842096	3010	-	-	174,677	-	-	174,677
NVC Learning Resources	114001	842202	3010	-	-	926,407	-	750	927,157
NVC Library Books and Materials	114001	842204	3010	-	-	-	-	354,628	354,628
NVC Dean Academic Success-STEM	114001	842301	3010	-	-	181,348	-	39,684	221,032
NVC Dual Credit Program	114001	842302	3010	-	-	601,908	-	-	601,908
NVC Teaching with Technology	114001	842303	3010	-	-	80,589	-	-	80,589
NVC Dean Academic Success-Support	114001	842501	3010	-	-	122,075	-	17,000	139,075
NVC Program Dev & Performance	114001	842511	3010	-	-	213,656	-	-	213,656
NVC Go Print	114001	844004	3010	-	-	-	-	13,568	13,568
NVC Information Technology	114001	844021	3010	-	-	1,351,593	-	415,900	1,767,493
NVC Open Computer Lab	114001	844022	3010	-	-	429,000	-	6,200	435,200
NVC Student Development	114001	845303	3010	-	-	107,045	-	-	107,045
STUDENT SERVICES									
NVC General Institutional Costs	114001	840002	4010	-	-	-	2,953,497	-	2,953,497
NVC General Institutional Costs	114003	840002	4010	-	-	-	62,861	-	62,861
NVC Commencement	114001	840004	4010	-	-	-	-	183,700	183,700
NVC Dual Credit Program	114001	842302	4010	-	-	10,000	-	1,057,480	1,067,480
NVC Student Success	114001	845001	4010	-	-	351,735	-	138,483	490,218
NVC Student Connection and Entry	114001	845004	4010	-	-	196,510	-	89,217	285,727
NVC Stu Advocacy & Resource Center	114001	845005	4010	-	-	784,928	-	35,000	819,928
NVC Assessment And Testing	114001	845102	4010	-	-	231,981	-	22,600	254,581
NVC Records	114001	845103	4010	-	-	532,065	-	-	532,065
NVC Enrollment Services	114001	845105	4010	-	-	134,807	-	-	134,807
NVC Student Advising	114001	845201	4010	-	-	4,679,399	-	-	4,679,399
NVC Veterans Affairs	114001	845202	4010	-	-	596,732	-	28,850	625,582
NVC Vista Central	114001	845204	4010	-	-	1,325,573	-	-	1,325,573
NVC Student Engagement & Belonging	114001	845302	4010	-	-	370,434	-	81,135	451,569
NVC Student Development	114001	845303	4010	-	-	116,895	-	-	116,895
NVC Recreation Sports and Wellness	114001	845401	4010	-	-	124,893	-	-	124,893
NVC Student Life	114001	845403	4010	-	-	287,276	-	-	287,276
NVC Student Activity Fee-Designated	114003	845404	4010	-	-	534,467	-	263,490	797,957



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 Progress and Completion	114001	845501	4010	-	-	218,209	-	35,200	253,409
NVC Access Office	114001	845502	4010	-	-	323,774	-	-	323,774
NVC Experiential Learning	114001	845503	4010	-	-	256,327	-	-	256,327
NVC Scholarship Coordination	114001	848011	4010	-	-	49,448	-	1,800	51,248
INSTITUTIONAL SUPPORT									
NVC General Institutional Costs	114001	840002	5010	-	-	-	926,511	-	926,511
NVC Office of the President	114001	840003	5010	-	-	928,227	-	124,120	1,052,347
NVC Faculty and Staff Development	114001	840006	5010	-	-	-	-	118,275	118,275
NVC Dean of Performance Excellence	114001	840007	5010	-	-	165,492	-	58,000	223,492
NVC Staff Council	114001	840008	5010	-	-	-	-	6,775	6,775
NVC Public Relations	114001	840011	5010	-	-	581,691	-	82,210	663,901
NVC Marketing and Advertising	114001	840012	5010	-	-	-	-	149,400	149,400
NVC College Risk Management	114001	842402	5010	-	-	122,584	-	34,365	156,949
NVC College Services	114001	844001	5010	-	-	282,697	-	84,033	366,730
NVC College Initiatives	114001	844002	5010	-	-	-	-	52,752	52,752
NVC Resource Management	114001	844003	5010	-	-	258,579	-	61,082	319,661
NVC Grant Development	114001	844011	5010	-	-	170,623	-	1,300	171,923
NVC Institutional Research	114001	844031	5010	-	-	325,753	-	40,200	365,953
NVC - Finance & Purchasing	114001	844061	5010	-	-	231,655	-	176,000	407,655
NVC Rentals and Events	114001	848012	5010	-	-	-	-	5,853	5,853
NVC Community Development	114001	848013	5010	-	-	110,667	-	26,700	137,367
NVC Alumni Connections	114001	848014	5010	-	-	-	-	2,776	2,776
TRANSFERS									
NVC General Institutional Costs	114002	840002	9425	-	-	-	-	1,176,225	1,176,225
Total Northwest Vista College				224.00	\$ 16,765,518	\$ 30,863,162	\$ 11,482,572	\$ 7,056,090	\$ 66,167,342

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

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



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 Astronomy	115001	852161	1030	1.00	\$ 59,941	\$ 2,923	\$ -	\$ 6,900	\$ 69,764
NLC Biological Sciences	115001	852162	1030	10.00	751,825	267,419	-	43,600	1,062,844
NLC Chemistry	115001	852163	1030	5.00	334,273	156,192	-	12,100	502,565
NLC Physics	115001	852164	1030	1.00	69,910	6,858	-	8,400	85,168
NLC Geology	115001	852165	1030	-	-	26,300	-	1,600	27,900
NLC Economics	115001	852171	1030	-	-	-	-	150	150
NLC Accounting-Business-Managemt	115001	852121	1040	2.00	124,089	110,000	-	400	234,489
NLC Business/BCIS	115001	852122	1040	2.00	193,784	28,908	-	-	222,692
NLC-Logistics & Supply Chain Mgmt	115001	852166	1040	1.00	-	17,083	-	-	17,083
NLC Dean of CE and Workforce Office	115001	853001	1040	-	-	-	-	300	300
NLC Social Media/Digital Media	115001	853008	1040	2.00	117,990	45,000	-	-	162,990
NLC Engineering	115001	853009	1050	-	-	4,828	-	-	4,828
NLC Journalism	115001	852113	1060	-	-	51,000	-	-	51,000
NLC Computer Information System	115001	852154	1070	1.00	87,514	73,400	-	-	160,914
NLC-Logistics & Supply Chain Mgmt	115001	852166	1070	-	-	-	-	20,000	20,000
NLC Dean of CE and Workforce Office	115001	853001	1070	1.00	-	-	-	-	-
NLC Network Administration	115001	853002	1070	1.00	69,889	52,000	-	10,000	131,889
NLC Information Assur&CyberSecurity	115001	853003	1070	3.00	178,955	282,000	-	20,000	480,955
NLC Social Media/Digital Media	115001	853008	1070	-	-	-	-	10,000	10,000
NLC Cloud Computing	115001	853011	1070	1.00	63,321	52,000	-	10,000	125,321
NLC Database Admin	115001	853012	1070	1.00	61,271	26,000	-	-	87,271
NLC Construction Management	115001	853010	1080	1.00	59,941	22,220	-	25,000	107,161
NLC Construction Management	115005	853010	1080	-	-	-	-	4,320	4,320
NLC Education	115001	852182	1090	3.00	199,494	2,000	-	200	201,694
NLC Engineering	115001	853009	1100	1.00	64,505	17,000	-	-	81,505
NLC Engineering	115005	853009	1100	-	-	-	-	10,000	10,000
NLC English	115001	852102	1120	11.00	809,862	314,577	-	450	1,124,889
NLC Reading	115001	852103	1120	-	-	57,354	-	-	57,354
NLC Student Development	115001	852105	1120	-	-	40,498	-	-	40,498
NLC Humanities	115001	852112	1120	1.00	76,156	63,000	-	100	139,256
NLC Philosophy	115001	852114	1120	4.00	331,665	105,662	-	450	437,777
NLC Speech	115001	852116	1120	3.00	211,489	119,000	-	900	331,389
NLC Psychology	115001	852183	1120	-	-	-	-	50	50
NLC Foreign Languages	115001	852111	1130	1.00	74,107	59,000	-	200	133,307
NLC Nursing	115001	852191	1140	1.00	60,319	-	-	170,900	231,219
NLC Nursing	115005	852191	1140	-	-	-	-	178,200	178,200



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 Nursing	115001	852191	1180	1.00	65,000	23,000	-	-	88,000
NLC Art Department	115001	852131	1190	-	-	150	-	-	150
NLC Mathematics and COSC	115001	852151	1190	12.00	886,872	412,383	-	3,000	1,302,255
NLC Developmental Math	115001	852152	1190	-	-	257,277	-	-	257,277
NLC Kinesiology	115001	852141	1230	2.00	142,170	8,097	-	4,100	154,367
NLC Kinesiology	175001	852141	1230	-	-	4,000	-	51,000	55,000
NLC Network Administration	115001	853002	1230	-	-	71,590	-	-	71,590
NLC Chair Fine Arts	115001	852137	1250	1.00	118,162	-	-	-	118,162
NLC Economics	115001	852171	1250	1.00	54,714	97,000	-	-	151,714
NLC Geography	115001	852173	1250	1.00	65,846	22,269	-	500	88,615
NLC History	115001	852174	1250	6.00	446,968	265,797	-	5,420	718,185
NLC Political Science	115001	852176	1250	1.00	61,810	136,035	-	1,000	198,845
NLC Government	115001	852177	1250	3.00	221,581	2,000	-	-	223,581
NLC Social Sciences	115001	852179	1250	-	-	16,994	-	-	16,994
NLC Anthropology	115001	852181	1250	-	-	12,992	-	100	13,092
NLC Psychology	115001	852183	1250	2.00	137,018	94,000	-	800	231,818
NLC Sociology	115001	852184	1250	-	-	44,000	-	350	44,350
NLC Engineering	115001	853009	1250	-	-	-	-	5,000	5,000
NLC Admissions and Records	115001	851005	1260	-	-	51,940	-	-	51,940
NLC Instruction Pool Academic	115001	852012	1260	-	-	178,214	-	-	178,214
NLC Art Department	115001	852131	1260	4.00	304,033	110,000	-	2,850	416,883
NLC Music	115001	852134	1260	1.00	74,034	67,609	-	2,700	144,343
NLC Theatre and Communications	115001	852135	1260	-	-	61,538	-	7,500	69,038
NLC Theatre and Communications	175002	852135	1260	-	-	500	-	500	1,000
NLC Drama	115001	852136	1260	1.00	77,623	35,991	-	-	113,614
NLC General Institutional Costs	115001	850002	1270	-	-	49,607	2,629,410	-	2,679,017
NLC General Institutional Costs	175001	850002	1270	-	-	-	644	-	644
NLC General Institutional Costs	175002	850002	1270	-	-	-	81	-	81
NLC Consolidated Printers	115001	855007	1270	-	-	-	-	55,000	55,000
NLC Institutional Projects	115001	855008	1270	-	-	38,045	-	38,000	76,045
NLC Purchasing Services	115001	855009	1270	-	-	-	-	48,000	48,000
NLC Developmental English	115001	852101	1290	-	-	79,000	-	-	79,000
PUBLIC SERVICE									
NLC Office of the President	115001	850003	2010	-	-	-	-	2,000	2,000
ACADEMIC SUPPORT									
NLC General Institutional Costs	115001	850002	3010	-	-	-	961,949	-	961,949
NLC Adjunct Faculty Council	115001	850018	3010	-	-	-	-	1,500	1,500



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 Vice Pres Acad Affairs Office	115001	852001	3010	-	-	294,241	-	963,236	1,257,477
NLC VPAA Hospitality Account	115001	852003	3010	-	-	-	-	2,200	2,200
NLC Instructional Innovation	115001	852005	3010	-	-	129,397	-	5,820	135,217
NLC Service Learning Initiative	115001	852007	3010	-	-	-	-	1,000	1,000
NLC International Initiative	115001	852008	3010	-	-	-	-	1,000	1,000
NLC Honors Initiative	115001	852010	3010	-	-	-	-	950	950
NLC Tutoring Services	115001	852011	3010	-	-	537,722	-	37,510	575,232
NLC Academic Affairs	115001	852013	3010	-	-	129,602	-	-	129,602
NLC Academic Support	115001	852015	3010	-	-	-	-	34,850	34,850
NLC College Assessment	115001	852018	3010	-	-	-	-	16,000	16,000
NLC College Institutional Research	115001	852019	3010	-	-	195,625	-	-	195,625
NLC Education	115001	852182	3010	-	-	151,990	-	-	151,990
NLC Nursing	115001	852191	3010	-	-	288,585	-	-	288,585
NLC Dean of Arts and Sciences Offic	115001	852301	3010	-	-	130,973	-	12,400	143,373
NLC Dean of CE and Workforce Office	115001	853001	3010	-	-	169,602	-	13,700	183,302
NLC Community Program	115001	853006	3010	-	-	47,210	-	5,800	53,010
NLC Learning Resource Ctr Office	115001	854001	3010	-	-	524,298	-	245,297	769,595
NLC Dean for Acad Success/ Support	115001	854002	3010	-	-	150,322	-	13,758	164,080
NLC Library Fines and Lost Material	115001	854004	3010	-	-	-	-	1,000	1,000
NLC Faculty Student Mentoring	115001	854005	3010	-	-	-	-	3,000	3,000
NLC Aca. High School Partnrshps	115001	854006	3010	-	-	-	-	3,000	3,000
NLC QEP Soar Towards Success	115001	854008	3010	-	-	-	-	5,000	5,000
NLC Information Technologies	115001	855002	3010	-	-	973,894	-	97,707	1,071,601
NLC Information Technology	115001	855006	3010	-	-	-	-	5,000	5,000
STUDENT SERVICES									
NLC General Institutional Costs	115001	850002	4010	-	-	-	1,562,956	-	1,562,956
NLC General Institutional Costs	115003	850002	4010	-	-	-	34,260	-	34,260
NLC VP Student and Admin Services	115001	851001	4010	-	-	324,534	-	213,589	538,123
NLC Assessment and Testing	115001	851004	4010	-	-	196,590	-	38,560	235,150
NLC Admissions and Records	115001	851005	4010	-	-	299,303	-	10,000	309,303
NLC Student Activity Fee-Designated	115003	851006	4010	-	-	141,664	-	191,153	332,817
NLC Advocacy	115001	851007	4010	-	-	373,209	-	13,250	386,459
NLC VPSAS Hospitality Account	115001	851013	4010	-	-	-	-	7,000	7,000
NLC Student Activities	115001	851015	4010	-	-	359,604	-	10,000	369,604
NLC Counseling	115001	851016	4010	-	-	81,731	-	2,700	84,431
NLC Experiential Learning	115001	851017	4010	-	-	280,813	-	4,700	285,513
NLC Career ServicesandJob Placement	115001	851018	4010	-	-	-	-	11,300	11,300



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 Recruitment and Retention	115001	851019	4010	-	-	402,648	-	29,620	432,268
NLC Advising	115001	851020	4010	-	-	1,967,640	-	14,000	1,981,640
NLC Disability Services	115001	851024	4010	-	-	44,552	-	6,900	51,452
NLC Student Populations	115001	851025	4010	-	-	119,759	-	5,000	124,759
NLC Veterans Affairs	115001	851026	4010	-	-	223,780	-	38,184	261,964
NLC Early College High School	115001	851027	4010	-	-	351,996	-	8,910	360,906
NLC Welcome Ctr/Call Center	115001	851028	4010	-	-	175,004	-	1,200	176,204
NLC Scholarship Services	115001	851029	4010	-	-	66,793	-	6,000	72,793
NLC Job Placement	115001	851030	4010	-	-	-	-	2,000	2,000
NLC PTK Honor Society	115001	851031	4010	-	-	-	-	7,700	7,700
NLC Graduation Team	115001	851032	4010	-	-	72,316	-	1,200	73,516
NLC NSLS	115001	851033	4010	-	-	-	-	6,000	6,000
NLC Dean of Student Success Office	115001	851201	4010	-	-	176,559	-	11,320	187,879
NLC Dean for SS-Wrap Around Svcs	115001	851202	4010	-	-	175,863	-	11,320	187,183
NLC Tutoring Services	115001	852011	4010	-	-	62,292	-	-	62,292
NLC Planning and Research	115001	855004	4010	-	-	-	-	700	700
INSTITUTIONAL SUPPORT									
NLC General Institutional Revenue	115001	850001	5010	-	-	-	-	1,847	1,847
NLC General Institutional Costs	115001	850002	5010	-	-	544,785	688,225	512,540	1,745,550
NLC General Institutional Costs	175004	850002	5010	-	-	2,000	322	54,260	56,582
NLC Office of the President	115001	850003	5010	-	-	580,452	-	67,378	647,830
NLC Hospitality Account	115001	850005	5010	-	-	-	-	20,750	20,750
NLC Institutional Advancement	115001	850006	5010	-	-	114,270	-	5,500	119,770
NLC Self Study	115001	850007	5010	-	-	-	-	60,665	60,665
NLC Public Relations	115001	850009	5010	-	-	334,899	-	103,500	438,399
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	-	-	-	-	13,500	13,500
NLC Professional Development	115001	850013	5010	-	-	-	-	58,000	58,000
NLC Employee Development Committee	115001	850014	5010	-	-	-	-	10,000	10,000
NLC Safety Initiative	115001	850015	5010	-	-	-	-	2,275	2,275
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	-	50,000	53,000
NLC Graduation	115001	851023	5010	-	-	-	-	103,000	103,000
NLC College Services	115001	855001	5010	-	-	1,150,337	-	53,018	1,203,355
NLC Information Technologies	115001	855002	5010	-	-	103,919	-	-	103,919



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 Planning and Research	115001	855004	5010	-	-	14,547	-	16,300	30,847
NLC Institutional Support	115001	855005	5010	-	-	415,689	-	3,500	419,189
NLC-New Braunfels	115001	855010	5010	-	-	354,798	-	194,256	549,054
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				94.00	\$ 6,656,131	\$ 17,390,657	\$ 5,877,847	\$ 4,714,949	\$ 34,639,584

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

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



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 Continuing Education	119001	897301	1270	-	\$ -	\$ -	\$ 342	\$ -	\$ 342
DIS CE Instr Delivery-Logistics&Mfg	119001	897330	1270	-	-	148,642	46,633	855,702	1,050,977
DIS Business & industry Solutions	119001	897350	1270	-	-	802,641	251,685	400,000	1,454,326
DIS CE Instr Delivery-Business	119001	897361	1270	-	-	69,266	21,733	69,363	160,362
DIS CE Instr Delivery-Allied Health	119001	897362	1270	-	-	226,693	71,128	104,363	402,184
DIS CE Instr Delivery-Community	119001	897363	1270	-	-	80,594	25,287	-	105,881
DIS CE Instructional Delivery	119001	897369	1270	-	-	678,280	54,417	-	732,697
DIS Vice Chanc Acad Affairs Offc	119001	898001	1270	-	-	60,000	9,660	40,758	110,418
ACADEMIC SUPPORT									
DIS AlamoBooks+	119001	893923	3010	-	-	-	-	24,602,815	24,602,815
DIS Alamo Colleges On-Line	119001	898005	3010	-	-	1,823,451	495,844	470,384	2,789,679
DIS Pathways Institute	119001	898007	3010	-	-	-	-	7,680	7,680
DIS Microcredentialing	119001	898008	3010	-	-	-	-	100,000	100,000
DIS On-line Programming Revenues	119001	898010	3010	-	-	-	-	70,000	70,000
DIS Student Success Strategies	119001	899025	3010	-	-	-	-	822,484	822,484
STUDENT SERVICES									
DIS Call Center	119001	893014	4010	-	-	151,951	48,388	1,702,000	1,902,339
DIS Budget	119001	893022	4010	-	-	-	-	900,000	900,000
DIS Alamo on the Job	119001	893217	4010	-	-	1,780,266	216,793	84,163	2,081,222
DIS Enterprise Reporting	119001	895002	4010	-	-	738,638	235,761	30,000	1,004,399
DIS Brackenridge EDUC CTR/BETC	119001	897002	4010	-	-	-	322	-	322
DIS Southside ET Center / SETC	119001	897039	4010	-	-	57,609	-	-	57,609
DIS Stu Advocacy Retention Complet	119001	899001	4010	-	-	266,605	83,810	15,500	365,915
DIS Student Access & Success Initia	119001	899002	4010	-	-	448,805	142,921	42,975	634,701
DIS Stu Engagement & Leadership	119001	899003	4010	-	-	274,599	87,369	63,225	425,193
DIS Districtwide Advising	119001	899004	4010	-	-	241,541	76,919	56,700	375,160
DIS Student District Council	119001	899005	4010	-	-	-	-	26,000	26,000
DIS Dstwide Onboardng & Welcome Ctr	119001	899006	4010	-	-	158,303	50,893	54,900	264,096
DIS Chief of Strategic Enrollmnt Mg	119001	899007	4010	-	-	452,740	135,317	32,850	620,907
DIS Career Resources & Services	119001	899008	4010	-	-	427,475	69,651	127,440	624,566
DIS Advocacy Network	119001	899009	4010	-	-	250,855	79,883	19,800	350,538
DIS Student Financial Services	111001	899011	4010	-	-	453,141	144,040	-	597,181
DIS Student Financial Services	112001	899011	4010	-	-	343,328	109,009	-	452,337
DIS Student Financial Services	113001	899011	4010	-	-	387,656	122,740	-	510,396
DIS Student Financial Services	114001	899011	4010	-	-	358,462	113,825	-	472,287
DIS Student Financial Services	115001	899011	4010	-	-	477,335	107,742	-	585,077



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	119001	899011	4010	-	-	2,367,896	592,055	526,590	3,486,541
DIS Mobile Go,Recruit &Com.Connectn	119001	899022	4010	-	-	70,197	22,025	23,490	115,712
DIS Interpreter Services	119001	899023	4010	-	-	631,149	203,447	203,850	1,038,446
DIS Student Success Systems	119001	899024	4010	-	-	-	-	4,230	4,230
DIS Student Success Strategies	119001	899025	4010	-	-	-	-	1,099,516	1,099,516
DIS College Connection	119001	899026	4010	-	-	177,928	56,660	22,950	257,538
DIS CRM	119001	899027	4010	-	-	789,030	5,535	156,815	951,380
DIS Center for Student Information	119001	899031	4010	-	-	2,181,131	645,212	292,695	3,119,038
DIS Advocacy Services	119001	899032	4010	-	-	202,739	64,504	900,000	1,167,243
INSTITUTIONAL SUPPORT									
DIS Board Of Trustees	119001	890001	5010	-	-	-	-	100,000	100,000
DIS Chancellors Office	119001	891001	5010	-	-	2,175,563	606,792	200,000	2,982,355
DIS Institutional Membership	119001	891002	5010	-	-	-	-	215,000	215,000
DIS Hospitality	119001	891003	5010	-	-	-	-	175,000	175,000
DIS AlamoPROMISE	119001	891004	5010	-	-	447,644	142,549	100,000	690,193
DIS AVC ArtsCulture&CommunityImpact	119001	891005	5010	-	-	382,839	104,448	250,000	737,287
DIS Lgsltv Indstry & EA Ofc	119001	891006	5010	-	-	357,912	68,471	100,000	526,383
DIS Office of Legal Services	119001	891011	5010	-	-	731,944	233,980	450,000	1,415,924
DIS Board Election	119001	891012	5010	-	-	-	-	300,000	300,000
DIS Institutional Advancement	119001	891021	5010	-	-	2,102,993	624,041	321,495	3,048,529
DIS Internal Audit	119001	891031	5010	-	-	643,085	204,335	101,166	948,586
DIS Ethics and Compliance Office	119001	891051	5010	-	-	148,274	47,317	77,650	273,241
DIS Vice Chancellor Finance + Adm	119001	893004	5010	-	-	353,263	20,946	40,000	414,209
DIS Enterprise Risk Management	119001	893012	5010	-	-	411,610	130,944	862,759	1,405,313
DIS Environmental Safety	119001	893013	5010	-	-	-	-	48,000	48,000
DIS Budget	119001	893022	5010	-	-	344,430	-	5,926,917	6,271,347
DIS Talent/Org/Strategic Innovation	119001	893201	5010	-	-	8,184,248	2,242,614	1,510,114	11,936,976
DIS New Hire Expense	119001	893202	5010	-	-	-	-	277,488	277,488
DIS Tuition Reimbursement	119001	893204	5010	-	-	-	-	875,559	875,559
DIS Professional Development	119001	893205	5010	-	-	-	-	864,748	864,748
DIS Employee Accomodations	119001	893206	5010	-	-	-	-	1,000	1,000
DIS Faculty Development	119001	893214	5010	-	-	67,200	10,819	131,164	209,183
DIS Adjunct Certification Program	119001	893215	5010	-	-	133,000	21,413	-	154,413
DIS Faculty Orientation	119001	893216	5010	-	-	300,000	48,300	-	348,300
DIS Employee Wellness	119001	893218	5010	-	-	-	-	109,700	109,700
DIS Employee Communications	119001	893219	5010	-	-	-	-	43,369	43,369
DIS Financial Planning & Aux. Serv.	119001	893301	5010	-	-	958,404	274,275	40,000	1,272,679



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 Purchasing & Contract Admin	119001	893401	5010	-	-	1,289,578	409,652	252,960	1,952,190
DIS Finance and Fiscal Services	119001	893502	5010	-	-	5,588,541	1,658,617	272,000	7,519,158
DIS Bursar	111001	893511	5010	-	-	254,618	80,389	-	335,007
DIS Bursar	112001	893511	5010	-	-	220,610	69,970	-	290,580
DIS Bursar	113001	893511	5010	-	-	212,308	67,300	-	279,608
DIS Bursar	114001	893511	5010	-	-	212,408	67,349	-	279,757
DIS Bursar	115001	893511	5010	-	-	164,398	52,143	-	216,541
DIS Department of Public Safety	111001	893801	5010	-	-	1,991,944	594,659	-	2,586,603
DIS Department of Public Safety	112001	893801	5010	-	-	1,379,548	352,129	-	1,731,677
DIS Department of Public Safety	113001	893801	5010	-	-	537,223	114,995	-	652,218
DIS Department of Public Safety	114001	893801	5010	-	-	559,695	159,453	-	719,148
DIS Department of Public Safety	115001	893801	5010	-	-	865,903	177,251	-	1,043,154
DIS Department of Public Safety	119001	893801	5010	-	-	1,482,706	389,198	575,000	2,446,904
DIS Department of Public Safety	119201	893801	5010	-	-	119,014	18,335	-	137,349
DIS Department of Public Safety	133001	893801	5010	-	-	7,353	2,376	-	9,729
DIS General Institutional	119001	893901	5010	-	-	-	-	10,870,220	10,870,220
DIS Insurance	119001	893902	5010	-	-	-	-	1,135,092	1,135,092
DIS Institutional Reserve	119001	893907	5010	-	-	-	-	1,406,963	1,406,963
DIS Benefits Other	119001	893913	5010	-	-	-	7,012,970	-	7,012,970
DIS EAP Services	119001	893914	5010	-	-	-	195,000	-	195,000
DIS Staff Council	119001	893915	5010	-	-	-	-	8,900	8,900
DWD Unified Staff Council	119001	893917	5010	-	-	-	-	20,000	20,000
DWD Indirect Cost Recovery	119001	893924	5010	-	-	-	-	(616,045)	(616,045)
DIS Vice Chancellor PPIS Office	119001	895001	5010	-	-	330,744	105,242	20,000	455,986
DIS EnterpriseIT Risk Security Svcs	119001	895003	5010	-	-	466,190	148,456	970,000	1,584,646
DIS Banner Project Services	119001	895101	5010	-	-	715,927	227,984	1,500,800	2,444,711
DIS Strategic Planning + Performa	119001	895201	5010	-	-	-	-	60,000	60,000
DIS Institutional Research + Effe	119001	895301	5010	-	-	1,850,105	558,393	30,000	2,438,498
DIS Director IT Services Office	119001	895401	5010	-	-	-	-	1,000,000	1,000,000
DIS Director IT Services Office	119102	895401	5010	-	-	7,725,377	2,341,735	11,044,632	21,111,744
DIS Computer Replacement Prog	119001	895402	5010	-	-	-	-	300,000	300,000
DIS Faculty Wkstation Replacement	119001	895403	5010	-	-	-	-	485,384	485,384
DIS Communications	119001	895461	5010	-	-	-	-	1,175,000	1,175,000
DIS VC Economic+WorkforceDeOffice	119001	897001	5010	-	-	217,001	53,110	218,289	488,400
DIS AVC EWD Ops	119001	897003	5010	-	-	1,418,716	419,844	258,426	2,096,986
DIS Adult Education Literacy	119001	897004	5010	-	-	784,614	217,100	494,437	1,496,151
DIS Center Ops	119001	897005	5010	-	-	142,118	45,224	126,693	314,035



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 Educator Prep Program	119001	897008	5010	-	-	120,206	29,888	15,000	165,094
DIS Bellwether Consortium	119001	897012	5010	-	-	137,367	43,744	103,600	284,711
EWD-Workplace Learning Office	119001	897013	5010	-	-	256,060	81,416	13,350	350,826
DIS Center for Workforce Excellence	119001	897032	5010	-	-	186,576	59,210	35,000	280,786
DIS Eside EDUC CTR	119001	897034	5010	-	-	384,523	54,119	65,000	503,642
DIS Westside EDU CTR/WETC	119001	897037	5010	-	-	363,480	108,559	80,000	552,039
DIS OutofDistPartnerKerrville	119001	897038	5010	-	-	194,711	61,819	55,000	311,530
DIS Southside ET Center / SETC	119001	897039	5010	-	-	226,040	56,338	55,000	337,378
DIS EWD Revenue Holding Account	119001	897047	5010	-	-	-	-	285,660	285,660
DIS International Programs	119001	897101	5010	-	-	901,000	262,842	246,765	1,410,607
DIS Int'l Prog Student Abroad	119001	897102	5010	-	-	-	-	340,463	340,463
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	-	-	1,198	93	150,000	151,291
DIS Int'l Program Exchanges	119001	897106	5010	-	-	-	-	140,000	140,000
DIS Department of Communications	119001	897201	5010	-	-	1,532,572	461,787	1,916,081	3,910,440
DIS Continuing Education	119001	897301	5010	-	-	406,311	10,697	48,922	465,930
DIS Dir of Dis CE Instructional Del	119001	897360	5010	-	-	838,684	261,651	10,000	1,110,335
DIS Vice Chanc Acad Affairs Offc	119001	898001	5010	-	-	2,534,392	806,827	107,622	3,448,841
DIS Academic Success/Ach the Dream	119001	898002	5010	-	-	126,809	695	38,600	166,104
DIS High School Programs	119001	898006	5010	3.00	-	437,510	139,325	16,500	593,335
DIS Alamo Academies	119001	898009	5010	-	-	-	-	50,000	50,000
DIS VC Student Success Office	119001	899021	5010	-	-	999,884	284,371	111,628	1,395,883
DIS Student Success Strategies	119001	899025	5010	-	-	-	-	78,000	78,000
OPERATIONS AND MAINTENANCE OF PLANT									
DIS Mailroom	119102	893441	6010	-	-	-	-	407,773	407,773
DIS Building Maintenance	111001	893601	6010	-	-	1,688,686	469,048	-	2,157,734
DIS Building Maintenance	112001	893601	6010	-	-	1,554,366	397,931	-	1,952,297
DIS Building Maintenance	113001	893601	6010	-	-	1,017,190	322,994	-	1,340,184
DIS Building Maintenance	114001	893601	6010	-	-	1,005,476	251,258	-	1,256,734
DIS Building Maintenance	115001	893601	6010	-	-	716,931	228,391	-	945,322
DIS Building Maintenance	119001	893601	6010	-	-	359,309	114,742	4,200,000	4,674,051
DIS Grounds Maintenance	111001	893602	6010	-	-	137,826	29,738	-	167,564
DIS Grounds Maintenance	112001	893602	6010	-	-	42,796	-	-	42,796
DIS Grounds Maintenance	115001	893602	6010	-	-	61,277	-	-	61,277
DIS Grounds Maintenance	119001	893602	6010	-	-	-	-	2,499,500	2,499,500
DIS Utilities	119001	893603	6010	-	-	-	-	12,233,567	12,233,567



District Support Operations
Department Budget Allocations by Functional Categories

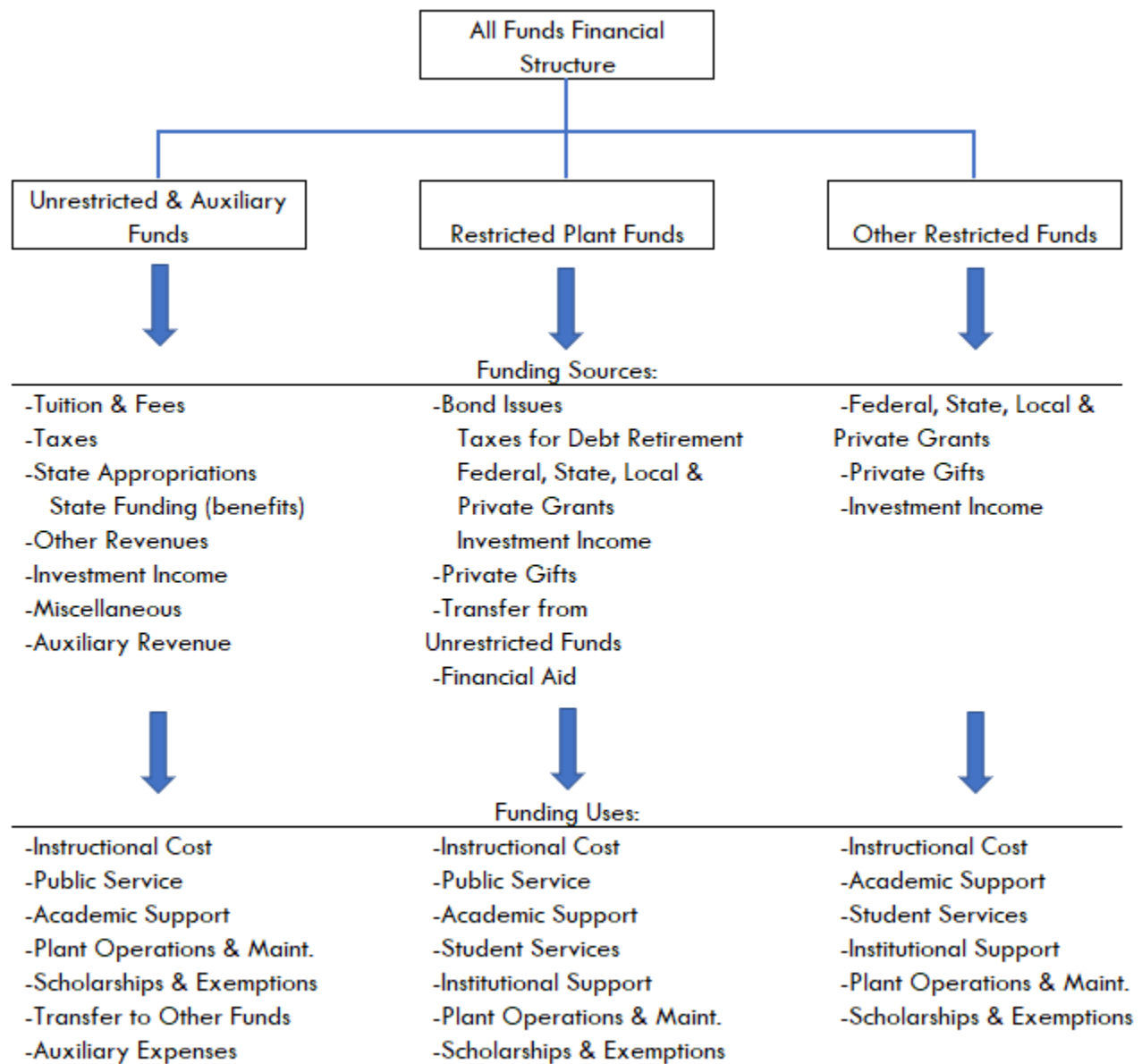
DEPARTMENT	FUND	ORGN	PROG	FTE *	FTE FACULTY SALARIES	OTHER SALARIES & WAGES **	BENEFITS	OPERATING EXPENSES	TOTAL
DIS Housekeeping	111001	893604	6010	-	-	102,481	15,823	-	118,304
DIS Housekeeping	112001	893604	6010	-	-	925,614	220,083	-	1,145,697
DIS Housekeeping	113001	893604	6010	-	-	58,186	18,480	-	76,666
DIS Housekeeping	114001	893604	6010	-	-	98,094	-	-	98,094
DIS Housekeeping	115001	893604	6010	-	-	108,099	34,287	-	142,386
DIS Housekeeping	119001	893604	6010	-	-	-	-	9,387,402	9,387,402
DIS Facilities	119001	893610	6010	-	-	289,629	92,192	1,250,000	1,631,821
DIS Vehicle Replacement Prog	119001	893612	6010	-	-	-	-	15,000	15,000
DIS Project Management	111001	893613	6010	-	-	78,222	25,279	-	103,501
DIS Project Management	112001	893613	6010	-	-	87,053	27,721	-	114,774
DIS Project Management	113001	893613	6010	-	-	83,380	26,552	-	109,932
DIS Project Management	114001	893613	6010	-	-	78,179	24,896	-	103,075
DIS Project Management	115001	893613	6010	-	-	83,380	26,552	-	109,932
DIS Project Management	119001	893613	6010	-	-	1,329,901	381,377	100,000	1,811,278
DIS CIP Moving & Other Costs	119001	893621	6010	-	-	-	-	400,000	400,000
DIS Facilities Admin. Support	119001	893622	6010	-	-	920,004	257,582	-	1,177,586
DIS Utilities LLDC	112001	893642	6010	-	-	-	-	20,000	20,000
DIS Insurance	119001	893902	6010	-	-	-	-	3,450,955	3,450,955
INSTITUTIONAL SCHOLARSHIPS									
DIS Budget	119001	893022	7010	-	-	-	-	5,000,000	5,000,000
DIS General Institutional	119001	893901	7010	-	-	-	-	250,000	250,000
AUXILIARY ENTERPRISES									
DIS Department of Public Safety	133003	893801	8010	-	-	24,114	5,245	-	29,359
TRANSFERS									
DIS Transfers Mandatory+NonManda	111001	893903	9425	-	-	-	-	2,410,880	2,410,880
DIS Transfers Mandatory+NonManda	112001	893903	9425	-	-	-	-	1,251,396	1,251,396
DIS Transfers Mandatory+NonManda	113001	893903	9425	-	-	-	-	992,492	992,492
DIS Transfers Mandatory+NonManda	114001	893903	9425	-	-	-	-	1,910,488	1,910,488
DIS Transfers Mandatory+NonManda	115001	893903	9425	-	-	-	-	830,713	830,713
DIS Transfers Mandatory+NonManda	119001	893903	9425	-	-	-	-	6,562,371	6,562,371
Total District Support Operations				3.00	\$ -	\$ 84,355,510	\$ 30,405,220	\$ 135,833,846	\$ 250,594,576

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

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



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
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 (5),(6)	76,606,931	17.96%	229,619,121	53.83%	98,188,229	23.02%	22,180,580	5.20%	426,594,861
2023-2024 (5)	120,637,845	23.27%	254,814,109	49.14%	117,937,711	22.75%	25,131,337	4.85%	518,521,002
2024-2025 (4)	114,021,642	21.57%	271,362,500	51.34%	125,175,849	23.68%	18,004,225	3.41%	528,564,216
2025-2026 (4)	125,339,890	22.68%	268,937,450	48.65%	123,266,155	22.30%	35,218,976	6.37%	552,762,471

(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

* 2016-17 State Funding includes Veteran's Assistance Center \$4.5M per year

FY 2018-2021 State Funding includes Veteran's Assistance Center \$4.1M per year

FY 2022-2025 State Funding includes Veteran's Assistance Center \$3.9M per year



Financial Policies and Procedures

Introduction to Policies

This section presents the policies adopted by the Alamo Colleges Board of Trustees, along with the procedures approved by the Chancellor and relevant exhibits and forms that provide supporting information such as charts, definitions, and templates. Together, these documents establish the governing framework for the Alamo Colleges District. The following section includes only those policies and related details that are directly relevant to this document.

The annual budget of the Alamo Colleges District is prepared in accordance with the policies contained in this section and follows the definition of a balanced budget as established by Board policy.

The policies and procedures outlined here apply to all Alamo Colleges employees and students, including District Support Services and all affiliated offices and units. These documents take precedence over any previous versions or conflicting policies, procedures, practices, or guidelines. In cases where a policy or procedure conflicts with state or federal law, the applicable law shall govern.

It is important to note that these policies do not constitute or imply an employment contract, nor do they alter the at-will employment relationship of any employee or create additional rights or guarantees of continued employment.

The official and most current version of the policy manual is maintained by the District Ethics and Compliance Office. Printed or downloaded copies are considered unofficial and may not reflect the most recent updates approved by the Board of Trustees. New and revised policies are generally posted online within five business days after adoption. For questions regarding policies, please contact the District Ethics and Compliance Office at 210-485-0057.

While the Board policies serve as the primary governing authority, they do not restate all applicable legal or regulatory provisions. The Texas Association of School Boards (TASB) Community College Policy Reference Manual provides a helpful legal reference; however, it is not formally adopted by the Alamo Colleges Board of Trustees and remains subject to their and legal counsel's interpretation regarding applicability. Questions about relevant laws may be directed to the Office of Legal Services.

The complete and most current version of the District policies can be found here:
<https://www.alamo.edu/about-us/leadership/board-of-trustees/board-policies/>



C.1.3 (Policy) Appropriations and Revenue Sources
Board Action/Amendment: 02/14/2023

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

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

The Chancellor shall make recommendations to the Board regarding the acceptance of gifts and donations.

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

Supplanting Policy

Except as otherwise authorized by a federal grant, the District will not use funds received pursuant to such grant to decrease the amount of state and local funds available for a program to be supported by federal funds. In no case shall the District use federal funds to supplant such state or local funds to specifically include any program or activity required by state or local law or board policy, rule or court order.

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 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 and/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, equipment, and maintenance of the College District.

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

Exhibit C.1.3.Ex-A Resolution to Continue to Tax Freeport Goods

Exhibit C.1.3.Ex-B Resolution to Tax Tangible Personal Property in Transit

Procedure C.1.3.1 Donations and Grants from Private Sources

Procedure C.1.3.2 Sale of Surplus College District Real Estate

Procedure C.1.3.3 Facilities Use

 C.1.3.3.Ex.A Facilities Rental Fee Exception

 C.1.3.3.A.1 Schedule of Rental Rates for Facilities

Procedure C.1.3.4 Depository of Funds

Procedure C.1.3.5 Donations and Grants from Public Sources

Procedure C.1.3.6 Grant Opportunities Requiring Pre-Application Review (pending)

Procedure D.5.1.3 Classification and Compensation Administration Regulations

Legal Reference - TACC Policy Reference Manual

CAAA(LEGAL) State and Federal Revenue Sources: State

CAAB(LEGAL) State and Federal Revenue Sources: Federal

CAD(LEGAL) Appropriations and Revenue Sources: Bond Issues

CAE(LEGAL) Appropriations and Revenue Sources: Time Warrants

CAF(LEGAL) Appropriations and Revenue Sources: Certificates of Indebtedness

CAG(LEGAL) Appropriations and Revenue Sources: Revenue Bonds and Obligations

CAH(LEGAL) Appropriations and Revenue Sources: Loans and Notes

CAI(LEGAL) Appropriations and Revenue Sources: Ad Valorem Texas

CAIB(LEGAL) Appropriations and Revenue Sources: Appraisal District

CAK(LEGAL) Appropriations and Revenue Sources: Investments

CAL(LEGAL) Appropriations and Revenue Sources: Sale, Trade or Lease of College-Owned Property

CAM(LEGAL) Appropriations and Revenue Sources: Grants, Funds, Donations from Private Sources

CAN(LEGAL) Appropriations and Revenue Sources: Rentals and Services Charges

CB(LEGAL) Depository of Funds

CC(LEGAL) Annual Operating Budget

BAA(LEGAL) Board Legal Status: Powers, Duties, Responsibilities



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.

Procedure C.1.4.1 Annual Operating Budget

Legal Reference - TACC Policy Reference Manual

CAAA(LEGAL) – State and Federal Revenue Sources: State

CAAB(LEGAL) – State and Federal Revenue Sources: Federal

CC(LEGAL) – Annual Operating Budget



C.1.4.1 (Procedure) Annual Operating Budget
Board Action/Amendment: 04/21/2025

Institutional Reserve

Each year the District shall designate an amount to be budgeted in a contingency account (the Institutional Reserve), to reasonably provide for unforeseen demands. The initial amount shall not exceed 0.25% ($\frac{1}{4}$ of one percent) of the approved annual current unrestricted operating budget. In addition to this initial amount, during the fiscal year the Chancellor may allocate a percentage of unexpended salary residuals from vacant positions to the Institutional Reserve and to the colleges. The Chancellor or delegate shall have the authority to approve reallocations of the Institutional Reserve.

No funds shall be expended directly from this account.

Preventive Maintenance Set Aside

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

Legal Reference - TACC Policy Reference Manual

CAAA(LEGAL) - State and Federal Revenue Sources: State

CAAB(LEGAL) - State and Federal Revenue Sources: Federal

CC(LEGAL) - Annual Operating Budget



C.1.5 (Policy) Purchasing and Acquisitions
Board Action/Amendment: 5/21/2024

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 rolling 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 of \$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 order 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 \$200,000 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 (\$50,000 or more) - establish minimum qualifications for awarding to local suppliers when service requirements require a local 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.

Procedure C.1.5.1 Purchasing Authority

Legal Reference - TACC Policy Reference Manual

CF(LEGAL) - Purchasing and Acquisition

CFE(LEGAL) - Purchasing and Acquisition: Vendor Relations

CFF(LEGAL) - Purchasing and Acquisition: Payment Procedures

CFG(LEGAL) - Purchasing and Acquisition: Real Property and Improvements

CFH(LEGAL) - Purchasing and Acquisition: Financing Personal Property Purchases



C.1.7 Investments (Policy)

Board Action/Amendment: 10/28/2025

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 ("PFA"), 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 PFA. *[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:

- i. Operating Funds
- ii. Debt Service Funds
- iii. Debt Service Reserve Fund
- iv. Construction Funds and Unexpended Plant Funds
- v. 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:

- i. Avoidance of collusion
- ii. Separation of trading authority from personnel responsible for maintaining the accounting records
- iii. Custodial safekeeping
- iv. 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 Investments

Operating 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*

- i. Obligations of the United States, including letters of credit, or its agencies and instrumentalities;
- ii. Direct obligations of the State of Texas or its agencies and instrumentalities;
- iii. 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);
- iv. 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;
- v. 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 principal and accrued interest is insured by the FDIC, is fully secured by an FHLB Letter of Credit, or collateralized by securities as provided for in this policy (see “Collateralization”). 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;
- vi. 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.;
- vii. 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");
- viii. 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;
 - ix. 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;
 - x. 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;
 - xi. 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;
 - xii. 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")
 - xiii. 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]:

- i. 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.
- ii. 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) (e)]

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:

- i. For separate investments: detailed investment position including type of asset, book and market value, maturity and accrued interest.
- ii. For each pooled fund group or mutual fund: name of pooled fund, ending book and market value, and accrued interest.
- iii. 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 2256.005(e)]

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
- Hilltop Securities
- 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, Controller	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 following 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 quarterly review of activity and other relevant information. Delivers report for Board of Trustees.		
Quarterly Investment Report (PFIA required) and other external reporting, as required	Quarterly approval for PFIA compliant report.		Responsible for preparing and submitting all required reporting and posting necessary information to Alamo Colleges District's website.	Reviews and signs 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 ACFR 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.



Procedure C.2.3.1 Preventive Maintenance
Procedure C.2.3.2 Environmental Protection
Procedure C.2.3.3 Naming of College District Property
Form C.2.3.3.F Recommendation for the Naming of ACCD Property
Procedure C.2.3.4 Construction Management

Legal Reference – TACC Policy Reference Manual

CLA(LEGAL) – Facilities Planning: Facilities Standards
CM(LEGAL) – Facilities Construction
CM(EXHIBIT) – Facilities Construction
CMA(LEGAL) – Facilities Construction: Competitive Bidding
CMB(LEGAL) – Facilities Construction: Competitive Sealed Proposals
CMC(LEGAL) – Facilities Construction: Construction Manager-Agent
CMD(LEGAL) – Facilities Construction: Construction Manager-At-Risk
CME(LEGAL) – Facilities Construction: Design-Build
CMF(LEGAL) – Facilities Construction: Job-Order Contracts



C.2.3.1 (Procedure) Preventive Maintenance

Board Action/Amendment: 7/25/2019

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.

Legal Reference – TACC Policy Reference Manual

CH(LEGAL) – Site Management

CHB(LEGAL) – Site Management: Maintenance



C.3.1 Debt Management (Policy)
Board Action/Amendment: 5/21/2024

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, to finance maintenance of existing facilities, to purchase land and personal property, 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 College District’s credit ratings
- Assure 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. General Obligation 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. These Notes will be used for furnishing and



equipping existing buildings, and for making renovations and repairs to 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. These bonds 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 basis 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 Municipal 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 College 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 refundings 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 rate 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 College District's cash flow. This may be considered as part of an overall plan to manage the College 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 either 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.

Method of Sale

The District may sell bond/notes through either a negotiated or a competitive sale. If a negotiated sale is done, the firms in the selling syndicate will be selected from an approved underwriting pool.

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 negotiated 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 laws
- 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 using its Electronic Municipal Market Access system 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 (130.121-130.130), Section 45.108
Chapters 1201, 1207, and 1371, Texas Government Code
Local Government Code, Chapter 303
SEC Rule 15c2-12 (as amended)
SEC Rule 15Ba1-1(d) (3) (vi).
Internal Revenue Code of 1986
Treasury Regulation section 1.141-12



FY 26 CC High-Demand Fields for Formula Funding¹

The list of high-demand fields for FY 26 was assembled from a list of the occupations that provide at least a median wage, require education or training beyond high school but below a bachelor's degree, and are projected to experience the most growth in each of the 10 higher education regions. These occupations are based on data from the Texas Workforce Commission. Every academic field associated with those occupations was added to the list of high-demand fields.

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

FY 2026 Community College Formula Funding: High-Demand Fields

Fundable credentials of value in the following CIP codes qualify for the "high-demand" bonus in the performance tier – Updated 8/20/25

CIP Code	Field
01.01	Agricultural Business and Management
01.02	Agricultural Mechanization
01.82	Veterinary Administrative Services
01.83	Veterinary/Animal Health Technologies/Technicians
03.02	Environmental/Natural Resources Management and Policy
04.10	Real Estate Development
10.03	Graphic Communications
11.02	Computer Programming
11.05	Computer Systems Analysis
11.07	Computer Science
11.08	Computer Software and Media Applications
11.09	Computer Systems Networking and Telecommunications
11.10	Computer/Information Technology Administration and Management
12.04	Cosmetology and Related Personal Grooming Services
13.02	Bilingual, Multilingual, and Multicultural Education
13.06	Educational Assessment, Evaluation, and Research
13.10	Special Education and Teaching
13.12	Teacher Education and Professional Development, Specific Levels and Methods
13.13	Teacher Education and Professional Development, Specific Subject Areas
13.14	Teaching English or French as a Second or Foreign Language
13.15	Teaching Assistants/Aides
15.04	Electromechanical and Instrumentation and Maintenance Technologies/Technicians
15.05	Environmental Control Technologies/Technicians
15.08	Mechanical Engineering Related Technologies/Technicians
15.17	Energy Systems Technologies/Technicians
19.05	Foods, Nutrition, and Related Services
19.07	Human Development, Family Studies, and Related Services

¹ See [THECB High-Demand Fields FY26](#)



CIP Code	Field
30.19	Nutrition Sciences
43.01	Criminal Justice and Corrections
43.02	Fire Protection
43.04	Security Science and Technology
45.01	Social Sciences, General
46.03	Electrical and Power Transmission Installers
46.04	Building/Construction Finishing, Management, and Inspection
46.05	Plumbing and Related Water Supply Services
47.02	Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Techn
47.03	Heavy/Industrial Equipment Maintenance Technologies
47.04	Precision Systems Maintenance and Repair Technologies
47.06	Vehicle Maintenance and Repair Technologies
47.07	Energy Systems Maintenance and Repair Technologies/Technicians
49.02	Ground Transportation
49.03	Marine Transportation
51.06	Dental Support Services and Allied Professions
51.07	Health and Medical Administrative Services
51.08	Allied Health and Medical Assisting Services
51.09	Allied Health Diagnostic, Intervention, and Treatment Professions
51.10	Clinical/Medical Laboratory Science/Research and Allied Professions
51.15	Mental and Social Health Services and Allied Professions
51.18	Ophthalmic and Optometric Support Services and Allied Professions
51.26	Health Aides/Attendants/Orderlies
51.31	Dietetics and Clinical Nutrition Services
51.35	Somatic Bodywork and Related Therapeutic Services
51.38	Registered Nursing, Nursing Administration, Nursing Research and Clinical Nursing
51.39	Practical Nursing, Vocational Nursing and Nursing Assistants
52.02	Business Administration, Management and Operations
52.03	Accounting and Related Services
52.04	Business Operations Support and Assistant Services
52.15	Real Estate
52.17	Insurance
52.18	General Sales, Merchandising and Related Marketing Operations
52.19	Specialized Sales, Merchandising and Marketing Operations



Functional Category Descriptions

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

1xxx Instruction

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

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

This category excludes expenditures for academic administration when the primary assignment is administration.

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Tuition per Sem Hour										
In-District	\$73	\$86	\$86	\$99	\$99	\$99	\$99	\$109	\$109	\$109
Out-of-District	\$194	\$202	\$202	\$215	\$215	\$215	\$215	\$225	\$180	\$180
eRate (100% online)								\$180	\$180	\$180
Non-Resident	\$376	\$453	\$453	\$466	\$466	\$466	\$466	\$476	\$327	\$327
Student Support Service Fee		\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25
Student Activity Fee *		\$1	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
International Education Fee		\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1

* Per Credit Hour

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

\$109 per SCH for In-District,

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

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

\$476 per SCH for International Non-Resident

Expanded Summer Momentum Plan (ESMP):

9 SCHs for Alamo Colleges students enrolled in Spring 2026 and taking 12 or more credits and were also enrolled in Fall 2025

6 SCHs for Alamo Colleges students enrolled in Spring 2026 and taking 11 or fewer credits and were also enrolled in Fall 2025

3 SCHs for Alamo Colleges students enrolled for the first time in Spring 2026

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



FY26 Budget-Related Board Minute Orders/Approved Minutes

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

Board Minute Order Index

Tuition and Fees Schedule for Fiscal Year 2026 (Fall 2025)..... 154

Debt Management Plan for Fiscal Year 2025 – 2026 160

All Funds Budget Fiscal Year 2025 – 2026..... 161

Tax Rate for Fiscal Year 2025 – 2026..... 164

Compensation Adjustments Fiscal Year 2025 – 2026..... 170

Budget Amendment Fiscal Year 2025 – 2026 173

**Discussion and Possible Action on Tuition and Fee Schedule Effective Fall 2025**

Presented to the Board Acting as Committee of the Whole on March 18, 2025 and now presented to the Board for approval on March 25, 2025.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approve the attached Tuition and Fee Schedule for the Fiscal Year 2025-2026."

PURPOSE

The purpose of this action is to obtain approval for the Alamo Colleges District's Fiscal Year 2025-2026 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:

- No changes to the general tuition rates or fees
- Special Program Tuition – adding sites to existing programs
 - Nursing (NLC)
 - Computer Engineering Technology (NVC)
 - Construction Technology (NLC)
 - Engineering (NLC & NVC)
 - Cybersecurity (PAC and NVC)

IMPLICATIONS

Financial: Tuition and Fee Revenue for FY 2026

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

Human Resources: N/A

Attachment: Tuition and Fee Schedule, Effective Fall 2025; Presentation

Shayne A.
West

Digitally signed by
Shayne A. West
Date: 2025.03.24
16:21:06 -05'00'

Shayne A. West
Associate Vice Chancellor for FP&A

Dr. Thomas Cleary
Interim Vice Chancellor for Finance and Administration

Dr. Mike Flores
Chancellor



ALAMO
COLLEGES
DISTRICT



**ALAMO COLLEGES DISTRICT
SCHEDULE OF TUITION AND FEES
Effective Fall 2025
FY 2025-2026**

**ALAMO COLLEGES DISTRICT SCHEDULE OF TUITION AND FEES
Alamo Colleges District Schedule of Refundable Tuition and Fees:**

Category	Amount
Tuition:	
Texas In-District (Bexar County) Per Semester Credit Hour	\$ 109.00
Texas Out-of-District (Service Area+) Per Semester Credit Hour	\$ 180.00
Non-Texas/International Non-Resident Per Semester Credit Hour	\$ 327.00
Online e-Rate Tuition (Students taking 100% online courses with no classes on campus):	
Texas In-District (Bexar County) Per Semester Credit Hour	\$ 109.00
Texas Out-of-District (Service Area+) Per Semester Credit Hour	\$ 180.00
Non-Texas Non-Resident Per Semester Credit Hour	\$ 180.00
International Non-Resident Per Semester Credit Hour	\$ 476.00
Summer Momentum Plan (SMP):	
3 SCH for Alamo Colleges students enrolled for the first time in Spring 2026	Free
6 SCH for Alamo Colleges students enrolled in Spring 2026 and taking 11 or fewer credits and were also enrolled in Fall 2025	Free
9 SCH for Alamo Colleges students enrolled in Spring 2026 taking 12 or more credits and were also enrolled in Fall 2025	Free
Free hours must be taken in the Summer 2026 term immediately following the Fall and Spring Terms, which qualified the student for the SMP. See www.alamo.edu for more information.	
AlamoBOOKS+:	
AlamoBOOKS+ (formerly Instructional Materials Fee) assessed to all students. AlamoBOOKS+ provides easy textbook rentals for eligible students through Barnes & Noble College, so students can have all required books and other instructional materials by the first day of class.	Included in Tuition
Student Activity Fee:	
Student Activity Fee, of \$3 per semester credit hour, will be assessed for all students.	\$ 3.00
Student Support Service Fee:	
\$25 per semester, with a maximum of \$50 per Academic Year. This fee is non-refundable	\$ 25.00
27 Hour Rule - Special Tuition:	
Students taking more than 27 hours of Developmental Education courses will be charged an additional rate of \$118 per semester credit hour for In-District and \$176 per semester credit hour for Out-of-District (Service Area+).	\$118/SCH In-District \$176/SCH Out-of-District
Any student, currently enrolled as of the official census date, who subsequently enrolls in a Flexible Entry class, within the same semester, will be assessed tuition as though another class was being added to the student's current load.	
Three-Peat:	
Students registering for a course for the third time will be charged the rate of \$384 per semester credit hour.	
International Education Fee:	
The International Education Fee, of \$1 per semester, will be assessed to all students. This fee is non-refundable.	\$ 1.00

All Fees Are Refundable Unless Noted

Page 1 of 5



ALAMO COLLEGES DISTRICT
SCHEDULE OF TUITION AND FEES
Effective Fall 2025
FY 2025-2026

ALAMO COLLEGES DISTRICT SCHEDULE OF TUITION AND FEES

Alamo Colleges District Schedule of Refundable Special Tuition:

College	Program	Program Tuition Per Semester Credit Hour
PAC	Veterinary Technology	\$ 45.00
PAC	Cosmetology	\$ 31.00
SAC/SPC/PAC/NLC	Nursing – RN	\$ 165.00
SPC	Nursing – PN/LVN	\$ 136.00
SAC	BSN Nursing	\$ 250.00
SAC	Fire Science	\$ 41.00
SAC	Law Enforcement	\$ 13.00
SAC	Mortuary Science	\$ 23.00
SPC	Vision Care Technology	\$ 64.00
SPC	Automotive Technology	\$ 19.00
SPC	Bio-medical Equipment Technology	\$ 15.00
SPC/NVC	Computer Engineering Technology	\$ 9.00
SPC	Aircraft Technology	\$ 67.00
SPC	Diesel Technology	\$ 53.00
SPC	Air Conditioning	\$ 24.00
SPC	Plumbing	\$ 13.00
SPC/NLC	Construction Technology	\$ 16.00
SPC	Electrical	\$ 22.00
SPC/PAC	Welding	\$ 33.00
SPC	Automotive Collision	\$ 18.00
SPC/PAC	CNC Manufacturing Technology (Industrial Technology)	\$ 42.00
SWC/PAC	Advanced Manufacturing Technology (AMT)	\$ 55.00
SPC	Health Information Technology	\$ 57.00
SPC	Histology	\$ 97.00
SPC	Medical Laboratory Technician/ Phlebotomy	\$ 105.00
SPC	Occupational Therapy Assistant	\$ 64.00
SPC	Physical Therapist Assistant	\$ 78.00
SPC	Radiography	\$ 88.00
SPC	Respiratory Care	\$ 84.00
SPC	Surgical Technology	\$ 58.00
SPC	Sonography	\$ 148.00
SPC	Invasive Cardiovascular	\$ 110.00
SPC	Tourism, Hospitality and Culinary Arts (THCA)	\$ 18.00
SAC	EMT - Paramedic	\$ 150.00
PAC	Dental Hygiene	\$ 170.00
NVC	Cloud Computing BAT	\$ 70.00
SPC	Cardiac Sonography	\$ 148.00
SPC/PAC/NVC	Cybersecurity BAT	\$ 150.00
SPC/PAC/NLC/NVC	Engineering	\$ 40.00

All Fees Are Refundable Unless Noted

Page 2 of 5



ALAMO COLLEGES DISTRICT
SCHEDULE OF TUITION AND FEES
Effective Fall 2025
FY 2025-2026

ALAMO COLLEGES DISTRICT SCHEDULE OF TUITION AND FEES
Alamo Colleges District Schedule of Refundable Special Tuition (Continued):

College	Program	Program Tuition Per Semester Credit Hour
SPC	Power Generation & Alternative Energy	\$ 15.00
All	Music - Two-semester credit hour Private Music Lesson	\$ 75.00
All	Music - One-semester credit hour Private Music Lesson	\$ 95.00

All Fees Are Refundable Unless Noted

Page 3 of 5



ALAMO COLLEGES DISTRICT
SCHEDULE OF TUITION AND FEES
Effective Fall 2025
FY 2025-2026

ALAMO COLLEGES DISTRICT SCHEDULE OF TUITION AND FEES

ALAMO COLLEGES DISTRICT SCHEDULE OF REFUNDABLE, CONTINUING EDUCATION TUITION AND FEES

Auditing Fee	\$65.00
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.

All Fees Are Refundable Unless Noted

Page 4 of 5



ALAMO COLLEGES DISTRICT
SCHEDULE OF TUITION AND FEES
Effective Fall 2025
FY 2025-2026

ALAMO COLLEGES DISTRICT SCHEDULE OF TUITION AND FEES

ALAMO COLLEGES DISTRICT SCHEDULE OF NON-REFUNDABLE FEES

Examination Fees:		
Advanced Standing Examination Fee: per credit hour	\$	99.00
CLEP	\$	20.00
Correspondence Exam	\$	20.00
 Returned Check/ACH Return Fee	 \$	 35.00
 Library Fines per day/per item (10 days max)	 \$	 -
Reserved Books: per day/per item (10 days max)	\$	1.00
 College Prep Fee: per credit hour	 \$	 3.00
Installment Payment Plan:		
Administrative Set up Fee: per semester	\$	-
Late Fee, per each late payment	\$	10.00
 Study Abroad Administrative Fee	 \$	 200.00
 Foreign Student Application Fee	 \$	 100.00
 Diploma (Duplicate)	 \$	 25.00
Transcripts (1st set free):		
Mailed	\$	10.00
Electronic	\$	5.00
Express		10 & \$35
 ID Card Duplicate/Replacement	 \$	 10.00
Parking Fines:		
If paid within 10 days	\$	16.00
If not paid within 10 days	\$	21.00
If not paid within 20 days	\$	27.00
 Scobee Admission		 Varies
Student Processing Fee		
Transfer/Transient Evaluation	\$	100.00
 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.

All Fees on This Page are Non-Refundable

Page 5 of 5



Presented to the Board for approval on June 14, 2025.

"The Alamo Colleges District Board of Trustees hereby approves the recommendations as presented in the FY 2026 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."

The purpose of this action is to obtain Board direction for the Chancellor or his designee on the Debt Management Plan for FY 2026.

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 2026 recommendations are outlined in the attached presentation.

Financial: Continuation of Debt Management Policy objectives; approval of FY 2026 Debt Management Plan

Strategic Plan: Performance Excellence

Human Resources: None

ATTACHMENT: FY 2026 Debt Management Plan presentation

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

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance
and Administration

Dr. Mike Flores _____ Date _____
Chancellor

ALAMO
COLLEGES
DISTRICT

**Discussion and Possible Action on Fiscal Year 2025-2026 All Funds Budget**

Presented to the Board for approval at the Special Board Meeting on June 14, 2025

MINUTE ORDER

"The Board of Trustees hereby approves the Fiscal Year 2025-26 all funds budget with total projected revenues of \$1,048,720,077; restricted and plant fund balance outflow of resources of \$0; operating fund balance commitment of \$0; and total expenses of \$1,024,495,321 (Exhibit I)."

RECOMMENDATION:

"The Board of Trustees hereby approves the Proposed Fiscal Year 2025 - 2026 All Funds Budget with total revenues of \$1,048.7 million, with restricted revenues of \$489.8 million and general revenue of \$558.9 million; total expenses of \$1,024.5 million with restricted expenses of \$465.6 million and operating expenses of \$558.9 million; operating fund balance commitment of \$0 (Exhibit I)."

PURPOSE

Approval of the Proposed Fiscal Year 2025 – 2026 All Funds Budget includes 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, serving as a financial plan and guide for the Colleges and Departments to begin operations for the upcoming Fall 2025 semester.

BACKGROUND

The 2025-26 budget reflects an emphasis on student success, access, affordability and employees.

Key Assumptions for the FY26 budget include:

- Operating Revenues
 - Projected 10.2% increase in projected enrollment
 - Increase of \$7.6 million in ad valorem tax revenue which provides sustainable funding for student success strategies, talent strategies and facilities maintenance and operations with no tax rate increase
 - State Appropriations, based on the new outcomes-based formula funding & weighting model, increases \$7.4 million as the Texas Higher Education Coordinating Board (THECB) formula run utilizes THECB forecasted outcomes for FY26, with the opportunity for an adjustment in February 2026 if preliminary outcomes are greater than projected.
 - Net Tuition increases by \$12.8 million, driven by projected enrollment growth
- Operating Expenses
 - Core operating expenses, providing essential personnel and services required to serve our students & talent including:
 - Instructional delivery and student support services, including advocacy centers at each college, enrollment coaches, certified advisors, and the accessibility to healthcare centers via on-campus and tele-medicine services
 - Facilities Maintenance and Operations to sustain and operate our physical plant, including new CIP buildings, supported 100% by ad valorem tax revenues without raising the tax rate
 - Preventative Maintenance for our aging facilities with a total allocation of



\$10.0M in FY26. College Capital funds for furniture, fixtures and equipment replacement remain the same with a total allocation of \$5.3M

- Investments designed to impact student outcomes and/or support our talent
 - \$32.0M in outcomes-based, student focused initiatives, including AlamoBOOKS+, AlamoPROMISE and Advocacy
 - Increase of \$20.0M in talent strategies, including market adjustment increases for all employees, faculty multi-year contract payments and fringe benefits.
- Restricted Funds
 - Includes issuance of general obligation bonds from the recently passed \$987 million dollar CIP bond election, to support Schools and Center and other district-wide capital projects
 - Funds for student financial aid and grant funds (federal, state & non-governmental), providing support for our students and enhancing our academic and instructional activities
 - Utilizing the I&S portion of the tax rate to fund the debt service on our general obligation bonds and other debt

IMPLICATIONS

Financial:

Fiscal Year 2025 - 2026 All Funds Budget with total revenues of \$1,048.7 million, with restricted revenues of \$489.8 million and general revenue of \$558.9 million; total expenses of \$1,024.5 million with restricted expenses of \$465.6 million and operating expenses of \$558.9 million; operating fund balance commitment of \$0.

Strategic Plan:

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

Human Resources:

N/A

ATTACHMENTS:

Attachment I – FY26 All Funds Budget Overview

Shayne A. West

Digitally signed by Shayne A. West
Date: 2025.06.10 14:18:10 -0500

Shayne A. West _____ Date _____
Assoc. Vice Chancellor of Financial Planning
and Auxiliary Services

Dr. Thomas Cleary _____ Date _____
Interim Vice Chancellor for Finance and
Administration

Dr. Mike Flores _____ Date _____
Chancellor



ALAMO
COLLEGES
DISTRICT



ALAMO COLLEGES DISTRICT				
PROPOSED FY 2025-2026 ALL FUNDS BUDGET				
Description	FY25 Approved	FY26 Proposed	\$ Change	% Change
General Operating Revenues				
M&O Property Tax Revenue	\$ 271.4	\$ 278.9	\$ 7.5	2.78%
State Appropriations	113.8	121.5	7.7	6.73%
Tuition & Fees	110.4	123.3	12.9	11.65%
All Other Revenue	33.0	35.2	2.2	6.72%
<u>Additional Resources</u>				
Designated Fund Balance	-	-	-	-
Total General Operating Revenues	\$ 528.6	\$ 558.9	\$ 30.3	5.7%
Operating Expenses				
College Formula	\$ 209.4	\$ 221.0	11.6	5.5%
ACCESS Formula	137.9	136.3	(1.6)	-1.1%
Utilities	11.8	12.2	0.4	3.7%
Preventative Maintenance	13.5	10.0	(3.5)	-25.9%
Capital	5.3	5.3	-	0.0%
College Non-Formula	13.1	14.9	1.9	14.2%
Enterprise-wide	35.9	33.6	(2.3)	-6.4%
Fringe Benefits	74.9	82.3	7.4	9.9%
AlamoBOOKS+	21.9	24.6	2.7	12.3%
AlamoPROMISE	5.0	5.0	-	0.0%
Schools & Centers		1.0	1.0	
Talent Strategies		12.6	12.6	
Total Operating Expenses	\$ 528.6	\$ 558.9	\$ 24.7	5.7%
Restricted Revenues				
Student Financial Aid	\$ 94.8	\$ 101.9	\$ 7.1	7.5%
Federal, State & Non-Gov't Grants	40.6	38.1	(2.5)	-6.1%
Capital Projects	44.4	237.1	192.7	434.1%
Debt Service	102.9	112.6	9.7	9.5%
Total Restricted Revenues	\$ 282.7	\$ 489.8	\$ 207.1	73.3%
Restricted Expenses				
Student Financial Aid	\$ 94.8	\$ 101.9	\$ 7.1	7.5%
Federal, State & Non-Gov't Grants/Contracts	40.6	38.1	(2.5)	-6.1%
Capital Projects	208.1	212.9	4.8	2.3%
Debt Service	104.8	112.6	7.8	7.5%
Total Restricted Expenses	\$ 448.3	\$ 465.6	\$ 17.3	3.9%
TOTAL All Funds Revenue	\$ 811.3	\$ 1,048.7	237.4	29.3%
TOTAL All Funds Expense	\$ 976.9	\$ 1,024.5	47.6	4.9%

Figures shown above are presented in millions.

Attachment I – FY26 All Funds Budget Overview

**Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2025-2026**

Presented to the Regular Board Meeting on August 16, 2025.

MINUTE ORDER

"The Board of Trustees hereby approves, orders and adopts a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation for FY 2025/26. The Board of Trustees hereby approves, orders and adopts a Debt levy tax rate of \$0.041390/\$100 of assessed valuation for FY 2025/26. These two actions result in a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2025/26 which is less than the No-New-Revenue tax rate of \$0.151134/\$100 of assessed valuation and less than the Voter-Approval tax rate of \$0.165621/\$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 on appropriate dates as required by the Texas Tax Code. Following such notice, the Board of Trustees shall deliberate and vote on the final tax rate, 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 June 2025, there is no recommended change to the property tax rate - the Combined rate will remain at \$0.149150/\$100 of assessed valuation.

BACKGROUND

For the 2025 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 FY26 Debt Service Payments on Capital Improvement Program G.O. Bonds and 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, AlamoPROMISE, and continuing AlamoBOOKS+ which funds the costs of Instructional materials for students.

The proposed Combined tax rate is \$0.149150/\$100 of assessed valuation. The recommended M&O tax rate of \$0.107760/\$100 of assessed valuation is lower than the current year calculated No-New-Revenue tax rate of \$0.109767/\$100 of assessed valuation, and lower than the Voter- Approval rate of \$0.118548/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2025/26 debt service payments and other actions per the approved FY 2026 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is lower than the No- New-Revenue tax rate of \$0.151134/\$100 of assessed valuation, and lower than the Voter-Approval rate of \$0.165621/\$100 of assessed valuation.

**IMPLICATIONS**

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

Strategic Objective: Goal I Student Success and Goal III Performance Excellence

Attachments Exhibit A: Notice of Calculated Tax Rates

Lisa L. Mazure

Digitally signed by Lisa L.
Mazure, MSA CPA

MSA CPA

Date: 2025.08.07 13:34:14
-05'00'

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

Dr. Thomas Cleary Date
Interim Vice Chancellor for Finance and
Administration

Dr. Mike Flores Date
Chancellor



ALAMO
COLLEGES
DISTRICT



Notice About 2025 Tax Rates

Property tax rates in ALAMO COMMUNITY COLLEGE DISTRICT. This notice concerns the 2025 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	\$0.151134/\$100
This year's voter-approval tax rate	\$0.165621/\$100

To see the full calculations or for a copy of the Tax Rate Calculation Worksheets, please visit: [The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC.](#)

Unencumbered Fund Balance

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

Type of Fund	Balance
Interest & Sinking	14,479,016

**Current Year Debt Service**

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Limited Tax Series GO Bonds	36,460,000	29,504,255	0	65,964,255
Maintenance Tax Notes	32,280,000	8,240,500	0	40,520,500
Total required for 2025 debt service				\$106,484,755
- 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 2025				\$106,484,755
+ Amount added in anticipation that the unit will collect only 97.84% of its taxes in 2025				\$2,350,849
= Total debt levy				\$108,835,604

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 7/28/2025 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
 Vanessa Bouchan
 Property Tax Division Director
 233 N. Pecos-La Trinidad, San Antonio, TX 78207
 210-335-6602
taxoffice@bexar.org
home.bexar.org/tax

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.



NOTICE OF MEETING TO VOTE ON TAX RATE

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	\$0.151134 per \$100
VOTER-APPROVAL TAX RATE	\$0.165621 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2024 tax year and the 2025 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 not greater than the no-new-revenue tax rate. This means that ALAMO COMMUNITY COLLEGE DISTRICT is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 16, 2025 AT 6:00 P.M. AT THE ALAMO COLLEGES CENTER OF EXCELLENCE FOR STUDENT SUCCESS, BOARD ROOM, 2222 N. ALAMO STREET, SAN ANTONIO TX 78215.

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



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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR: Joe Alderete Jr., Anna Uriegas Bustamante, Dr. Lorena Pulido, Dr. Gene Sprague, Gloria Ray, Dr. Clint Kingsbery, Leslie Sachanowicz, Gerald Lopez

AGAINST: None

PRESENT and not voting: None

ABSENT: Dr. Yvonne Katz

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.

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Total tax rate (per \$100 of Value)	\$0.149150	\$0.149150	Increase of \$0.00 or 0.00%
Average homestead taxable value	\$318,392	\$325,740	increase of \$7,348, or 2.31%
Tax on average homestead	\$474.88	\$485.84	increase of \$10.96, or 2.31%
Total tax levy on all properties	\$342,259,476	\$344,838,272	increase of \$2,578,796, or 0.75%

For assistance with tax calculations, please contact the tax assessor for ALAMO COMMUNITY COLLEGE DISTRICT, The Office of the Bexar County Tax Assessor-Collector, at 210-335-6600 or taxoffice@bexar.org, or visit home.bexar.org/tax for more information

**Discussion and Possible Action on FY26 Smart Talent Compensation Adjustments**

Presented to the Alamo Colleges District Board of Trustees for approval on June 14, 2025.

MINUTE ORDER

"The Alamo Colleges District Board of Trustees hereby approves compensation adjustments effective September 1, 2025, or as otherwise 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 market adjustments are recommended to support the recruiting and retention of the outstanding talent required to achieve the Alamo Colleges District Moonshot *"partnering to end poverty in our community through education and training"*.

MARKET ADJUSTMENTS

Substantial collaborative work has taken place this year to fully assess the competitiveness of faculty and staff compensation. These efforts support Board of Trustees' Charge to the Chancellor for employee talent and engagement through ongoing monitoring of ACD compensation competitiveness. Competitive compensation is also the top ranked priority of faculty and staff in surveys conducted by the *Faculty and Staff Competitive Compensation Committees* in conjunction with *Evergreen Consulting*.

Recommendation 1 – 3.0% Market Adjustment

A 3.0% market adjustment of all base salaries and wages is recommended to keep pace competitively with market trends. This adjustment is within the limitations of the FY26 budget and is recommended for all employees: Faculty, Adjunct Faculty, CE Instructors, Full-Time and Part-Time Staff, Student Workers, Work Study Students and Administrators.

- Market adjustments for faculty are recommended to become effective with Fall 2025 faculty contracts. All other market adjustments are recommended to become effective September 1, 2025.
- The projected FY26 cost of the adjustments, including benefits, is \$9,277,104 for approximately 3,488 active full-time employees and part-time staff plus projected FY26 adjunct faculty and CE FTEs.

Recommendation 2 – Minimum Market Adjustments

A Market Adjustment of greater than 3.0% is recommended for staff if the gross annual market increase is less than \$2,000/year if full-time or if the hourly equivalent, \$0.96/hour, if employed part-time.

- This recommendation increases the minimum hourly rate 5.0% for staff, from \$19.01 in FY25 to \$19.97 in FY26. This rate aligns with the *2025 MIT Living Wage Analysis for Bexar County*: \$20.84 - Single Adult and \$19.45 - 2 Adults & 1 Child.
- These market adjustments are recommended to become effective September 1, 2025.
- The projected FY26 cost of the minimum market adjustments, including benefits, is \$638,976 for 1,352 active staff.



FACULTY ADJUSTMENTS

Recommendation 3 – Increase Faculty Lab Loading Rate to 0.9:1

In 2018 the Board of Trustees committed, over time and as funding permits, to equalize the weight of lab hours with lecture hours in the calculation of faculty workloads. Since that time the Board has approved a series of increases in the value of lab hours:

<u>Year</u>	<u>Lab Loading Rate*</u>
2018	0.67:1
2020	0.75:1
2023	0.80:1
Proposed 2026	0.90:1.

Equalizing the loading rates for lab and lecture sections is the top faculty compensation competitiveness opportunity identified by *Evergreen Solutions*.

Increasing the ACD lab loading rate for faculty workload calculations from 0.8 to 0.9 to 1.0, is recommended effective January 1, 2026. The projected FY26 cost for this change is \$1,365,769. This enhancement continues the Board's commitment to achieve 1:1 lab loading as funding becomes available. This cost represents the addition of 28 full-time and 22 adjunct faculty FTEs for Spring 2026 to assume the workload.

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

Recommendation 5 – Increase Faculty Rank Pay

The current Rank Pay rates were established in 2011. *Evergreen Solutions* identified ACD rank pay as below market and recommended an increase of 17% and future adjustment as future market adjustments occur. Currently 472 faculty receive rank pay. The projected FY26 cost for this change is \$239,035.

<u>Rank</u>	<u>Current Rank Pay Rate</u>	<u>Recommended Rank Pay Rate</u>
Assistant Professor	\$1,468.80/Yr	\$1,718.50
Associate Professor	\$2,919.24/Yr	\$3,415.50
Professor	\$4,388.04/Yr	\$5,134.00

Recommendation 5 – Increase Adjunct Faculty Rates below the MA Level

Adjunct faculty compensation for a small number of adjunct faculty paid at the associate's or bachelor's level has been identified as below market by *Evergreen Solutions*. Adjustment of these faculty pay rates up to the master's level rate is recommended to ensure competitive pay for these adjunct faculty. The total cost for the adjustments is \$16,950.



TUITION ASSISTANCE INCREASE

Recommendation 6 – Increase Employee Tuition Assistance

Increase the maximum allowable tuition reimbursement amount per full-time employee from \$2,200 to \$5,250 per year. \$5,250 is the current annual maximum IRS non-taxable tuition assistance amount. The total projected FY26 cost of this benefit improvement is \$601,250.

NEW COMPENSATION PROGRAM FUNDING CONTINUATION

Recommendation 7 – Continue FY26 Faculty Multi-Year Contract Plan and Staff Additional Education Pay Plan Funding

Continuation of funding for two recently established programs is recommended:

- **31 1-time \$5,000 Faculty 3-year Multi-year Contract Awards** were issued in September 2025 to eligible faculty members. A similar number of awards are expected for FY26 with a projected 1-time FY26 cost of \$193,750.
- **40 Staff Additional Education Pay Adjustments** were made in January 2025, with the launch of the Staff Additional Education Pay Plan. A similar number of adjustments are expected for FY26 with a projected FY26 cost of \$238,500.

IMPLICATIONS

Financial: FY26 cost with benefits: **\$12,571,334**

Strategic Plan: III. Performance Excellence

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

ATTACHMENTS: none

Linda Boyer-Owens

Digitally signed by Linda Boyer-Owens
Date: 2025.06.11 13:13:59 -05'00'

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

Dr. Mike Flores
Chancellor

Date



ALAMO
COLLEGES
DISTRICT



Discussion and Possible Action on Acceptance of the FY 2025-2026 Budget Amendment

Presented to the Board Acting as Committee of the Whole on September 9, 2025, and now presented to the Board for approval on September 16, 2025.

MINUTE ORDER

"The Alamo Colleges Board of Trustees hereby accepts the FY 2025-2026 Budget Amendments as presented."

PURPOSE

The following Budget Amendment Summary provides an update to the FY 2025-2026 approved unrestricted and restricted funds budgets, based on revised information and projections.

BACKGROUND

State Appropriations – Performance Funding. Amending the FY26 unrestricted budget to account for and utilize additional House Bill 8 (HB8) performance funding dollars earned by ACD and approved by the Texas Higher Education Coordinating Board (THECB).

M&O Tax Revenue and Preventive Maintenance. Based on final tax roll information for tax year 2025 provided by Bexar County Appraisal District, the amendment will reduce M&O tax revenue and preventive maintenance. These items will offset, with no bottom-line impact. The preventive maintenance fund will utilize interest earned from maintenance tax notes, ensuring no disruption to the FY26 maintenance plan.

Restricted Funds. Utilizing interest earned from maintenance tax notes in prior years, expense will be increased to offset the adjustments from the reduced unrestricted tax revenue projection, ensuring no disruption to the FY26 maintenance plan.

IMPLICATIONS

Financial: FY2026 Unrestricted Budget: Net change \$0; reduction in revenue and expense of \$6,114,902

Financial: FY2026 Restricted Budget: increase in expense of \$10,000,000

Strategic Plan: Goal III - Performance Excellence

Human Resources: N/A

ATTACHMENTS: (1) FY 2026 Budget Amendment Summary

(2) Taxpayer Impact Statement (compliance with HB1522)

Shayne A.
West

Digitally signed by Shayne
A. West
Date: 2025.09.03 08:21:53
-05'00'

Shayne A. West _____ Date _____
Assoc. Vice Chancellor of FP&A

Dr. Thomas Cleary _____ Date _____
Interim Vice Chancellor for Finance and Administration

Dr. Mike Flores _____ Date _____
Chancellor



ALAMO
COLLEGES
DISTRICT

**Alamo College District****FY26 Budget Amendment****Board Action: September 16, 2025**

	June 14th Approved Budget	Adjustment 1	Adjustment 2	September 16th Adjusted Budget
<u>Unrestricted</u>				
Revenue	\$558,877,373	\$3,885,098	-\$10,000,000	\$552,762,471
Expense	\$558,877,373	\$3,885,098	-\$10,000,000	\$552,762,471
<u>Restricted</u>				
Revenue	\$489,842,704	\$0	\$0	\$489,842,704
Expense	\$465,617,948	\$0	\$10,000,000	\$475,617,948
<u>ALL FUNDS</u>				
Revenue	\$1,048,720,077	\$3,885,098	-\$10,000,000	\$1,042,605,175
Expense	\$1,024,495,321	\$3,885,098	\$0	\$1,028,380,419

Adjustment 1

With ACD's growth exceeding the Texas Higher Education Coordinating Board's initial forecast & formula run, ACD earned additional performance funds for FY26. The amendment allows for the increase in revenue and the corresponding increase in expense to utilize these funds.

Adjustment 2

Bexar County Appraisal District's final tax roll information for tax year 2025/fiscal year 2026 produced a lower tax revenue projection than what was presented and approved by the Board in June. To reflect the accurate projected revenues, the Unrestricted Budget adjustment reflects the reduction of revenue and preventive maintenance expense. To ensure no disruption to the FY26 maintenance plan, the Restricted Budget adjustment reflects the addition of expense to the multi-year preventive maintenance fund, utilizing prior year interest earned on maintenance tax notes.


Alamo College District
Taxpayer Impact Statement
HB1522 Compliance - Open Meeting Notice Requirements
Section 2.C.2

	Actual	Budget/Proposed	No New Revenue	
Tax Year	2024	2025	2025	
Fiscal Year	2025	2026	2026	% Δ Budget v NNR
Total Tax Rate per \$100 of valuation	\$0.149150	\$0.149150	\$0.151134	1.33%
Average Homestead Taxable Value	\$318,392	\$325,740	\$325,740	
Tax on Average Homestead	\$474.88	\$485.84	\$492.30	1.33%

NOTE: Median Homestead Taxable Value - not provided by Bexar County Appraisal District (BCAD)



Statistical and Supplemental

1. Timeline

The Alamo Colleges District has a rich history of achievement and growth.

1898

St. Philip's College founded as a sewing school

1925

San Antonio College founded

1942

St. Philip's affiliated with San Antonio Junior College

1945

Alamo Community College District was formed from St. Philip's College and San Antonio Junior College

1985

Palo Alto College holds first classes

1995

Northwest Vista College was established

2007

Northeast Lakeview College was established

2008

Greater Kerrville Center begins offering classes

2013

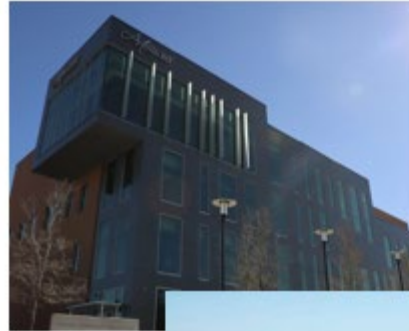
Central Texas Technology Center between New Braunfels and Seguin opens

2017

\$450 million bond issue approved for new construction and renovations at the colleges

2025

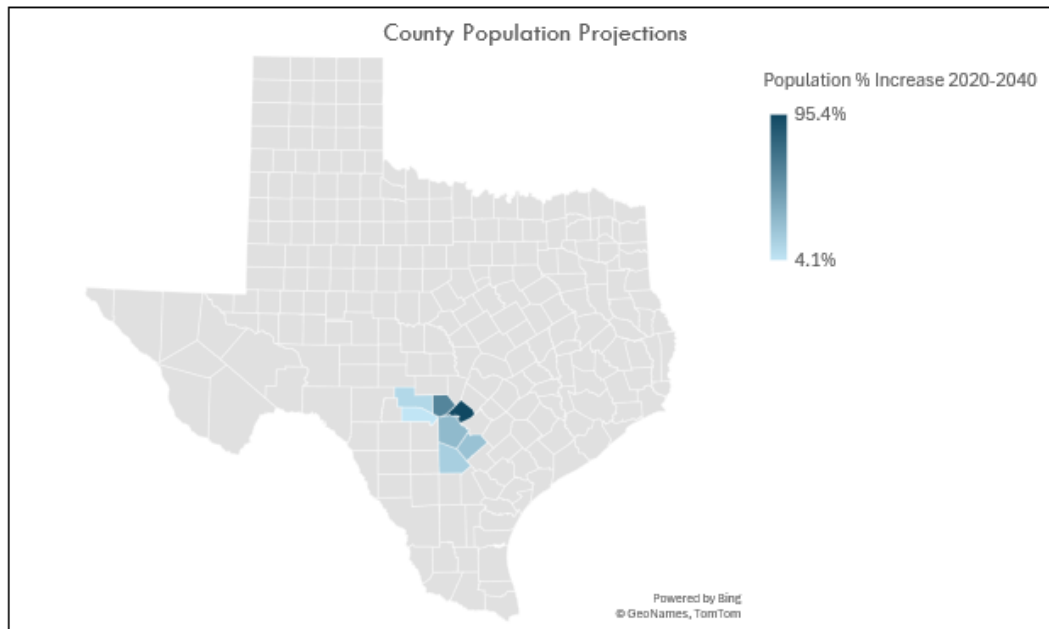
\$987 million bond issue approved for new construction and renovations at the colleges





2. County Population Projections

The San Antonio area has experienced one of the fastest growing populations in the U.S., and this growth is expected to continue.



County	2020	2040	% Increase
Atascosa	48,981	57,374	17.1%
Bandera	20,851	21,701	4.1%
Bexar	2,009,324	2,599,727	29.4%
Comal	161,501	315,640	95.4%
Guadalupe	172,706	268,305	55.4%
Kendall	44,279	70,896	60.1%
Kerr	52,598	58,870	11.9%
Wilson	49,753	61,941	24.5%

Source: The County Information Program, Texas Association of Counties



3. Student Profile

The Alamo Colleges District serves a diverse range of student populations. The profile of the student population as of Fall 2024 included the following.

Academically Disadvantaged: 15.8%

Economically Disadvantaged: 40.5%

First Generation: 42.0%

Parenting Students: 14%

Enrollment Status	
Status	%
Full-Time	19.6%
Part-Time	80.4%

Ethnicity	%
Hispanic	67.5%
African American	9.1%
White	16.9%
Asian	2.9%
Other	3.4%
International	0.3%

Gender	%
Female	58.6%
Male	41.4%

4. Enrollment Trends

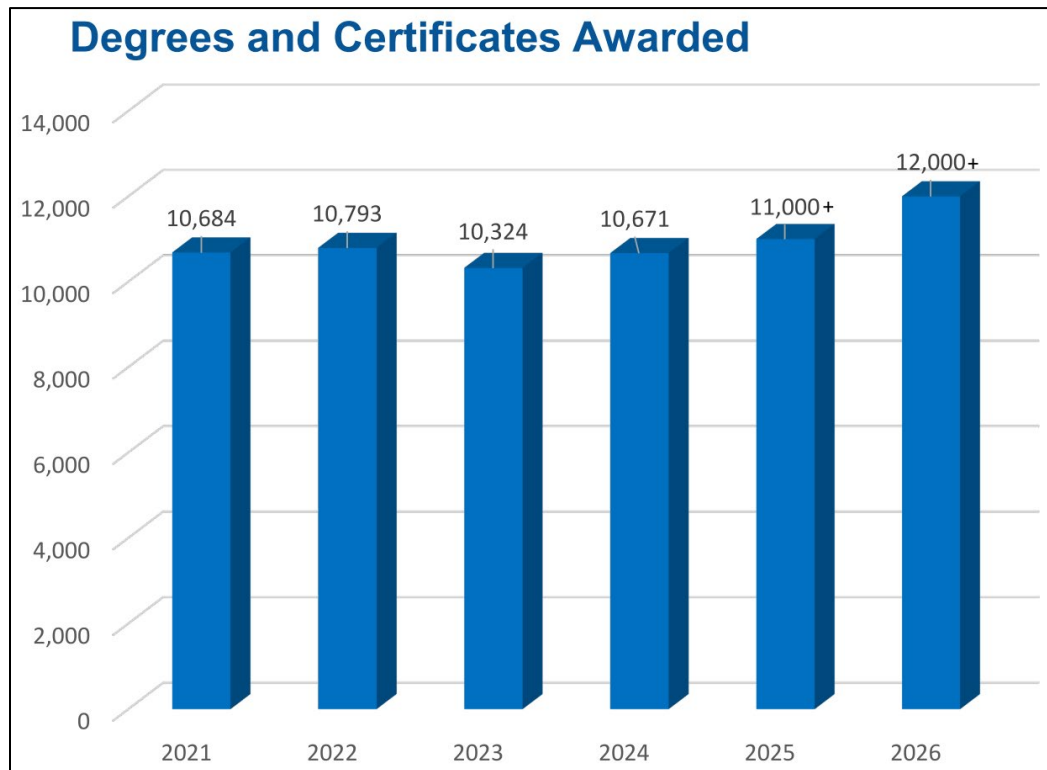
Enrollment in the Alamo Colleges has increased over 16% from Fall 2019 to Fall 2024, while the enrollment in most peer institutions in Texas has decreased.

Enrollment Trends			
Institution	Fall 2019	Fall 2024	% Change
Alamo	67,774	79,010	16.6%
Austin	38,730	36,625	-5.4%
Collin	34,328	38,266	11.5%
Dallas	82,246	64,492	-21.6%
El Paso	28,124	24,731	-12.1%
Houston	47,697	43,925	-7.9%
Lone Star	78,452	77,325	-1.4%
San Jacinto	39,497	31,812	-19.5%
South Texas	32,478	27,055	-16.7%
Tarrant	54,378	43,928	-19.2%
Peer Group Avg	435,930	388,159	-11.0%



5. Degrees and Certificates Awarded

The number of degrees and certificates awarded has continued to increase since 2023 and is anticipated to continue this upward trend.



6. Institutions To Which Alamo Students Transfer

Institutions To Which Alamo Students Transfer (AY '24)		
Rank	Institution	# of Students
1	University of Texas-San Antonio	4,647
2	Texas A&M University-San Antonio	1,968
3	Texas Tech University	1,200
4	Texas State University	1,160
5	University of the Incarnate Word	992



7. Educational Attainment

Understanding the educational landscape has helped the Alamo Colleges District in its moonshot of partnering to end poverty through education and training. The following chart compares the San Antonio – New Braunfels metropolitan statistical area's educational ranking with other metropolitan statistical areas in Texas.

Metropolitan Statistical Area	Rank
Austin - Round Rock - Georgetown	1
Dallas - Fort Worth - Arlington	2
Houston - The Woodlands - Sugar Land	3
San Antonio - New Braunfels	4
Killeen - Temple	5
Corpus Christi	6
El Paso	7
Beaumont - Port Arthur	8
Brownsville - Harlingen	9
McAllen - Edinburg - Mission	10

Source: WalletHub Most & Least Educated Cities in America (2025)

8. Principal Employers

The Alamo Colleges District works to have strong relationships with local employers. The District has identified the following as principal employers in the service area.

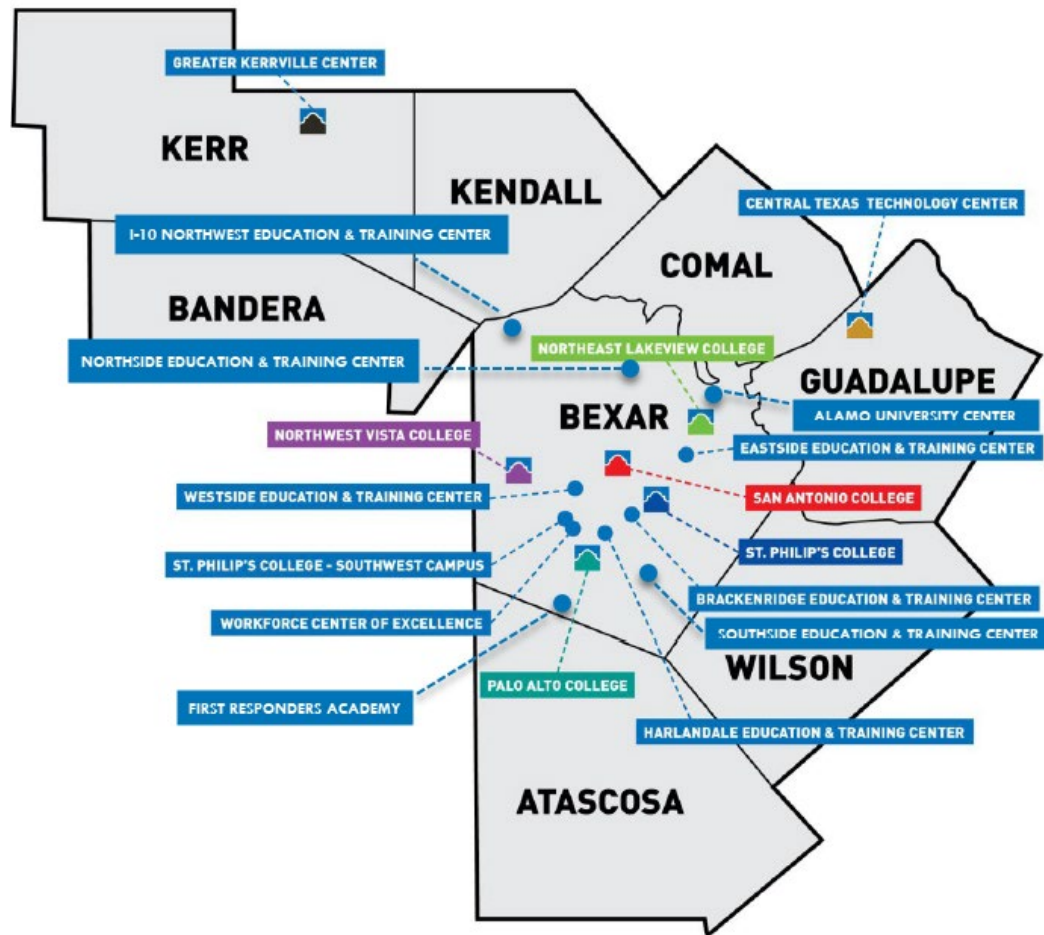
Principal Employers
Joint Base San Antonio
H.E.B. Grocery Company
USAA
Walmart / Sam's Club
City of San Antonio
Northside Independent School District
Methodist Healthcare System
University Health System
Northeast Independent School District
San Antonio Independent School District

Source: Annual Comprehensive Financial Report Fiscal Year 2024



9. Service Area Map

The service area of the Alamo Colleges District was established by the Texas Legislature and includes territory in the following eight counties: Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Kerr, and Wilson counties.



San Antonio College

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

St. Philip's College - Main Campus

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

SPC - Southwest Campus

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

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

Northwest Vista College

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

ACCESS

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



Glossary

The terms in this glossary are provided as a general reference to support understanding of the information presented in the budget document. It is not intended to be all-inclusive. Financial and non-financial terms, as well as acronyms and abbreviations used throughout the document, are defined in clear, non-technical language.

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.

ACCESS – The Alamo Colleges Center of Excellence for Student Success building located at 2222 N. Alamo.

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 Receivable – 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.

Adult Learners – Defined as 25 years or older.

A.I. – Artificial Intelligence.

AlamoADVISE – Alamo Colleges District's initiative to provide advising services to students in a timely manner to assist students in achieving their goals.



AlamoBOOKS+ – Alamo Colleges District’s program to provide easy textbook rentals for eligible students so students can have all required books and other instructional materials by the first day of class.

AlamoPROMISE – Alamo Colleges District’s program to provide graduating seniors in Bexar County the opportunity to pursue higher education with “last-dollar” scholarships for tuition and required fees after financial aid awards are applied.

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

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

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

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

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

Auxiliary Enterprise – Category of expenses that includes all expenses related to the operation of auxiliary enterprises.

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

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

Balanced Budget – Revenue budget equals expense budget.

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.

BoT – Board of Trustees.

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.

CBOC – Citizens Bond Oversight Committee.

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 is a specific initiative focused on the construction, renovation, or enhancement of public infrastructure and facilities.

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.

CPOS – Course Programs of Study.

Credentials of Value – Credentials earned by a student that would be expected to provide a positive return on investment, meaning that cumulative wages must exceed students' initial investments and be greater than that of an average Texas high school graduate within ten years of earning the credential while also taking student opportunity cost into consideration.

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



CSI – Center for Student Information, which operates the centralized student database system for the five colleges.

DC – Dual credit. Dual credit refers to an educational program that allows high school students to take college-level courses and earn both high school and college credits simultaneously. This program can provide students with the opportunity to experience college-level coursework, earn credits that may transfer to post-secondary institutions, and potentially shorten the time and cost of their college education. Dual credit courses are typically offered through partnerships between high schools and colleges or universities.

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

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

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

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

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

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

EEOC – The Equal Employment Opportunity Commission (EEOC) is a U.S. federal agency responsible for enforcing laws against workplace discrimination.

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

EPA - The Environmental Protection Agency (EPA) is a U.S. federal agency established in 1970 to protect human health and the environment. Its primary responsibilities include monitoring environmental quality, regulating pollutants, conducting research, and promoting sustainable practices.

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

ESL – English as a Second Language.

ETAP – Employee Tuition Assistance Program.

ETC – Education and Training Center.

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.

FAFSA – Free Application for Federal Student Aid, a form completed by students to determine their eligibility for student financial aid.

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.

FASB – The Financial Accounting Standards Board, the standard-setting body for Generally Accepted Accounting Principles.

FERPA - The Family Educational Rights and Privacy Act, is a U.S. federal law that protects the privacy of student education records. Enacted in 1974, it gives parents certain rights regarding their children's educational records, including the right to access, review, and request corrections to those records. Once a student turns 18 or attends a post-secondary institution, these rights transfer to the student.

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.

FRA – The First Responders Academy in Von Ormy, TX.

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.

GAAP – Generally Accepted Accounting Principles.

GAI – General Academic Institutions.

GASB – Governmental Accounting Standards Board.

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.

Greater: SATX – San Antonio's regional economic development organization.

Headcount – Number of students in a group by classification.

High school (HS) – Educational institution that serves students typically aged 14 to 18, in grades 9 through 12.

HB8 – House Bill 8.

HWHD – High wage, high demand, refers to jobs or occupations that offer above-average salaries and are experiencing significant demand in the labor market. These roles typically require specific skills or education and are often found in industries that are growing or facing shortages of qualified workers.

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.

Instruction & Operations (I&O) - Estimated operational costs based on student body and courses taught.

IRES – Department of Institutional Research and Effectiveness Services.

I.S. – Information Services.

I.T. – Information Technology.

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.



NACUBO – The National Association of College and University Business Officers.

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.

Non-Swirling – Students counted as part of their home college only.

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 is a federal agency in the United States under the Department of Labor. The agency works to reduce workplace hazards, prevent work-related injuries and illnesses, and promote safety in various industries through regulations and guidelines.

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.

Pell Grant Recipients – Students who receive federal financial aid in the form of Pell Grants, which are awarded to undergraduate students who demonstrate exceptional financial need. The grants help cover the cost of college tuition, fees, and other educational expenses.

P-Tech – Pathways in Technology Early College High School, which is a career-focused program with work-based education, available to qualifying high school students.

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.

Ready to Work – A City of San Antonio education and job placement program approved by voters in 2020.



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.

SACSCOC – Southern Association of Colleges and Schools Commission on Colleges, the accrediting body of the Alamo Colleges District.

SA WORX – The workforce development arm of Greater: SATX, San Antonio's regional economic development organization.

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

Service Area+ – This is the service area outside of but adjacent to Bexar County. It includes Atascosa, Bandera, Comal, Guadalupe, Kendall, Kerr, and Wilson counties. The tuition rate for this area is the Texas Out-of-District rate, which was lowered by 20% for Fall 2024.

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.

SFA – Student Financial Aid.

SNAP – Supplemental Nutrition Assistance Program.

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.

Student Success Points – A specific metric or indicator used to measure a student's progress and achievement in an educational setting. These points can encompass various factors.

Swirling – Students who are enrolled in classes at more than one of the five Alamo Colleges.

TANF – Temporary Assistance for Needy Families, a federal program that provides financial assistance and services to low-income families with children.



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

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

Texas House Bill 8 – Texas House Bill 8, passed in the 2023 legislative session, focuses on various issues, primarily regarding education and student discipline. The bill includes provisions for enhancing educational standards and addressing behavioral interventions in schools.

THECB – The Texas Higher Education Coordinating Board (THECB) is a state agency responsible for overseeing higher education in Texas. Established in 1965, its primary functions include coordinating the planning and development of public universities and colleges, ensuring access to higher education, and promoting academic quality and accountability.

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.

TSI – The Texas Success Initiative is a legislatively mandated program designed to guide Texas public institutions of higher education in helping determine whether entering, non-exempt students are read for entry-level college coursework in the areas of English Language Arts Reading and mathematics.

TSIA – Texas Success Initiative Assessment.

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.

UPCEA – The online and professional education association previously known as the University Professional and Continuing Education Association.

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.

WIC – The Special Supplemental Nutrition Program for Women, Infants, and Children.

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

FY2025-2026 Annual Budget
Published and distributed by the Financial Planning and Auxiliary Services Department
2222 N. Alamo St., San Antonio, Texas 78215-1195
<http://www.alamo.edu>
(210) 485-0000