

ANGELINA COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2012 – 2013

**ANGELINA COLLEGE**

**BOARD OF TRUSTEES**

Joe Deason, President	Term Expires - May 2014
Tim Stacy, Vice President	Term Expires - May 2016
Robert Poland, Jr., Secretary	Term Expires - May 2018
Trey Henderson, Member	Term Expires - May 2014
Billy G. Kistler, M.D., Member	Term Expires - May 2016
Jay Shands, Member	Term Expires - May 2014
Ellen Temple, Member	Term Expires - May 2018

**ADMINISTRATION**

Larry Phillips	President
Patricia McKenzie	Vice President and Dean of Instruction
Joseph E. Madden	Vice President of Business Services
Frederick W. Kanke, Jr.	Vice President of Community Services and Development

ANGELINA COLLEGE

2012 - 2013 Budget

To The Board of Trustees:

The 2012 - 2013 fiscal year detailed written budget is presented in four distinct sections.

The first section covers the primary function of the College and is referred to as the budget for Educational and General Purposes. This section provides details regarding estimated income and estimated expenditures.

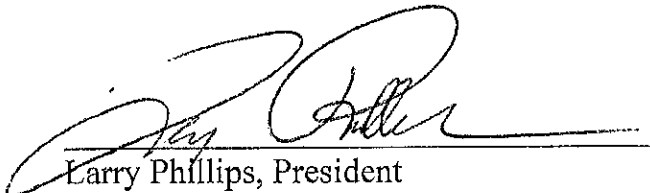
The second section summarizes and then displays in detail Auxiliary Enterprises. These activities are not a direct part of the educational program but they meet needs of the students and staff in various areas and generally are self-supporting.

The third section displays information and statistical data pertaining to bonded indebtedness. Projections of balances and anticipated revenues are shown.

The Tax Rate Resolution will be adopted in September once the final tax rolls are certified.

The final section consists of Appendix A and B which list full-time employees by name, assignment, base salary and current part-time hourly positions by pay rate.

The Educational and General Budget totals \$19,685,053 for 2012 - 2013.



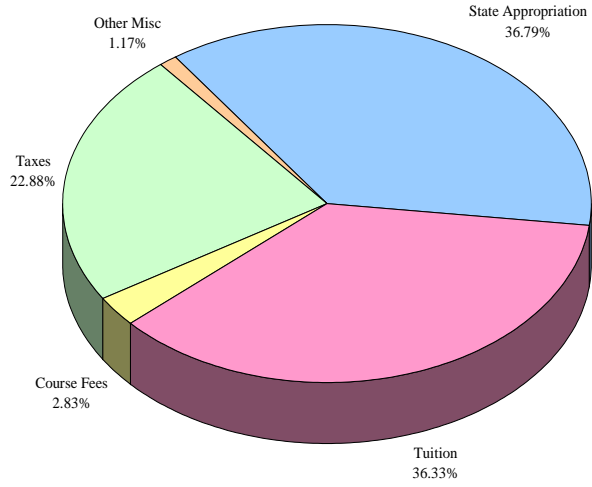
Larry Phillips, President

ANGELINA COLLEGE  
BUDGET COMPARISON  
BY MAJOR REVENUE AND EXPENDITURE CLASSIFICATION  
FOR EDUCATIONAL AND GENERAL PURPOSES

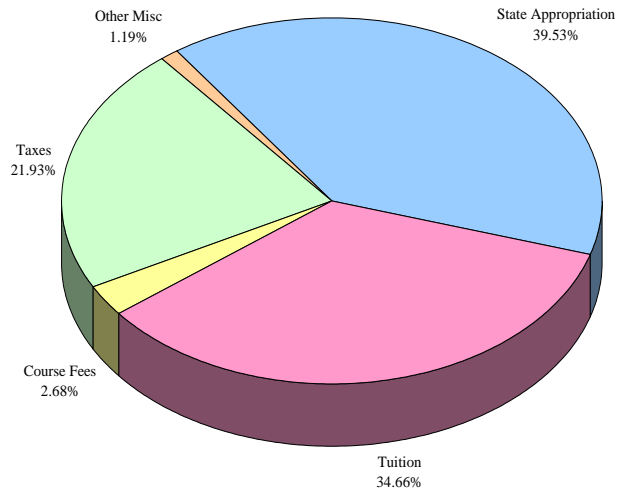
CLASSIFICATION	2011-2012		2012-2013	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Coordinating Board	<u>\$7,805,624</u>	<u>39.53%</u>	<u>\$7,241,718</u>	<u>36.79%</u>
Total State Funds	<u>7,805,624</u>	<u>39.53%</u>	<u>7,241,718</u>	<u>36.79%</u>
Tuition (including TPEG and waivers offset)	6,843,870	34.66%	7,152,058	36.33%
Lab and Course Related Fees	529,194	2.68%	556,670	2.83%
Local Tax Collections	4,329,600	21.93%	4,504,107	22.88%
Other Fees and Local Income	<u>235,500</u>	<u>1.19%</u>	<u>230,500</u>	<u>1.17%</u>
Total Local Funds	<u>11,938,164</u>	<u>60.47%</u>	<u>12,443,335</u>	<u>63.21%</u>
Total Estimated Revenue	<u><u>\$19,743,788</u></u>	<u><u>100.00%</u></u>	<u><u>\$19,685,053</u></u>	<u><u>100.00%</u></u>
<b>Expenditure</b>				
Resident Instruction (Academic)				
Faculty Salaries	\$4,833,711	24.48%	\$4,885,485	24.81%
Operating Expenses	273,218	1.38%	275,858	1.40%
Instructional Administration	<u>1,141,305</u>	<u>5.78%</u>	<u>1,169,098</u>	<u>5.94%</u>
Total Resident Instruction (Academic)	<u>6,248,234</u>	<u>31.65%</u>	<u>6,330,440</u>	<u>32.15%</u>
Resident Instruction (Technical-Vocational)				
Faculty Salaries	3,913,445	19.82%	3,850,471	19.56%
Operating Expenses	435,275	2.20%	408,867	2.08%
Instructional Administration	<u>530,030</u>	<u>2.68%</u>	<u>530,499</u>	<u>2.69%</u>
Total Resident Instruction (Technical-Vocational)	<u>4,878,750</u>	<u>24.71%</u>	<u>4,789,837</u>	<u>24.33%</u>
Total Resident Instruction	11,126,984	56.36%	11,120,277	56.48%
Extension and Public Service	41,950	0.21%	34,850	0.18%
Library	354,052	1.79%	326,923	1.66%
Physical Plant Operation & Maintenance	2,489,548	12.61%	2,592,777	13.17%
General Administration	1,551,816	7.86%	1,621,727	8.24%
Student Services	1,118,335	5.66%	1,075,830	5.47%
General Institutional Expenses	1,123,663	5.69%	830,169	4.22%
Staff Benefits (net)	<u>1,937,440</u>	<u>9.81%</u>	<u>2,082,500</u>	<u>10.58%</u>
Total Estimated Expenditures	<u><u>\$19,743,788</u></u>	<u><u>100.00%</u></u>	<u><u>\$19,685,053</u></u>	<u><u>100.00%</u></u>

ANGELINA COLLEGE  
BUDGET COMPARISON  
BY MAJOR REVENUE COMPARISON BY YEAR  
FOR EDUCATIONAL AND GENERAL PURPOSES

REVENUE BY MAJOR CATEGORY - FY 2012/2013

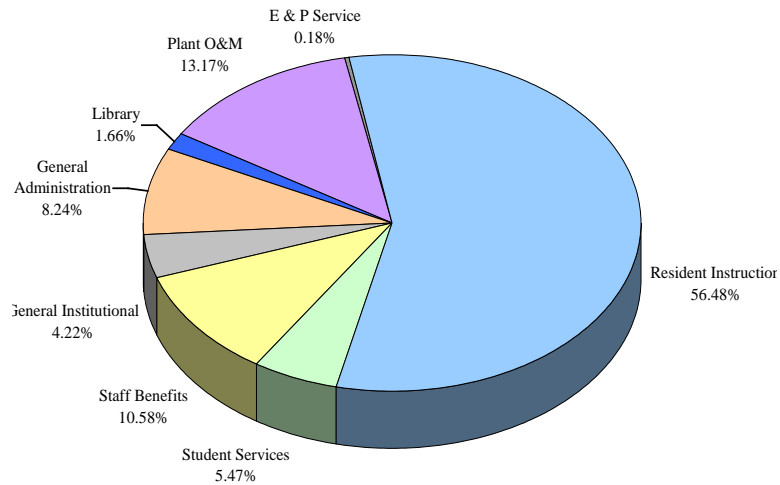


REVENUE BY MAJOR CATEGORY - FY 2011/2012

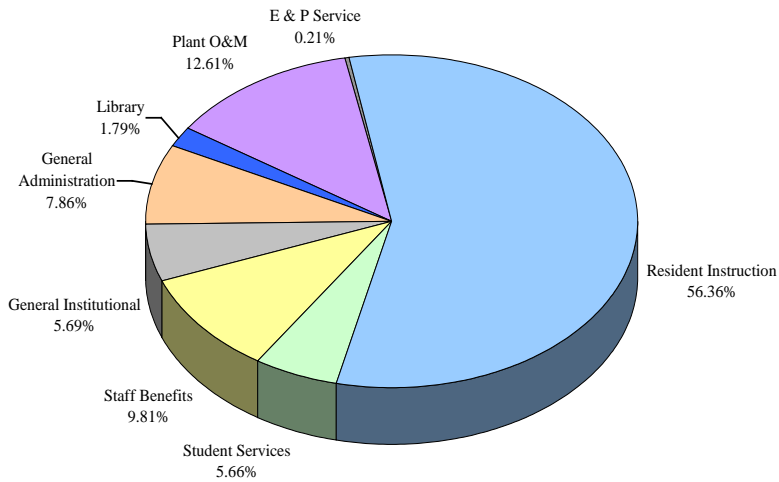


ANGELINA COLLEGE  
 BUDGET COMPARISON  
 BY MAJOR EXPENDITURE COMPARISON BY YEAR  
 FOR EDUCATIONAL AND GENERAL PURPOSES

EXPENSES BY MAJOR CATEGORY - FY 2012/2013



EXPENSES BY MAJOR CATEGORY - FY 2011/2012



ANGELINA COLLEGE

EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

Educational & General	
State Funds	
Coordinating Board (Schedule A-1)	<u>\$7,241,718</u>
Total State Funds	<u>7,241,718</u>
Local Funds	
Tuition (Schedule A-2)	7,152,058
Laboratory Fees (Schedule A-3)	506,170
Miscellaneous Fees (Schedule A-4)	50,500
Tax Collections (Schedule A-5)	4,504,107
Transfers and Indirect Cost Recoveries (Schedule A-6)	25,000
Interest Earned on Investments	2,500
Testing Fees, Sales and Services - Educational Activities, and Other	<u>203,000</u>
Total Local Funds	<u>12,443,335</u>
Total Estimated Revenues Educational & General Fund	<u><u>\$19,685,053</u></u>

*See Exhibits A-1 through A-6 for details*

ANGELINA COLLEGE

EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-1  
State Appropriations

Legislative Appropriations - Coordinating Board	
Line Item Academic	\$4,142,476
Line Item Technical/Vocational	2,954,408
Other State Funds	144,834
	<hr/>
Total Appropriations	<u>\$7,241,718</u>

SCHEDULE A-2  
Tuition

Estimated Tuition - Credit Courses (net with TPEG set aside)	
Fall Semester	\$3,074,346
Spring Semester	2,870,400
Summer Terms	861,412
	<hr/>
Estimated Tuition - Credit Courses	6,806,158
Estimated Tuition - Non-Credit Courses:	
Reimbursable Courses	\$501,000
Non-Reimbursable Courses	46,600
	<hr/>
Estimated Tuition - Non-Credit Courses:	547,600
Total Estimated Tuition	<hr/> <u>7,353,758</u>
Less Estimated Transfers:	
To Tuition Scholarships and Waivers	(201,700)
	<hr/>
Total Estimated Transfers	(201,700)
Net Estimated Tuition	<hr/> <u>\$7,152,058</u>

SUMMARY:

Tuition (Credit Courses)	\$6,642,158
Tuition - Adult Education (Non-Credit but Reimbursable)	468,955
Tuition - Adult Education (Non-Credit but not Reimbursable)	40,945
	<hr/>
Total Net Estimated Tuition	<u>\$7,152,058</u>



ANGELINA COLLEGE  
EXHIBIT A  
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-3  
Laboratory Fees

Fall Semester	\$243,280
Spring Semester	222,430
Summer Terms	40,460
	<hr/>
Total Laboratory Fees	<u>\$506,170</u>

SCHEDULE A-4  
Miscellaneous Fees

Schedule Change Fees, Late Registration Fees, Student Liability Insurance and Other	<u>\$50,500</u>
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SCHEDULE A-5  
Tax Collections  
Maintenance & Operations

Certified 2012 Total Market Value	\$5,226,510,613
Less: Rolling Stock, Productivity Loss, Intangibles, & Exemptions	<u>(1,468,250,785)</u>
2012 Total Taxable Value for Angelina College	3,758,259,828
Angelina College Tax Rate per \$100 Valuation	<u>0.122400</u>
Tax Due Angelina College	4,600,110
Projected Collection (97%)	<u>97%</u>
Net Anticipated Current Tax Collections	4,462,107
Delinquent Tax Collections	30,000
Penalty and Interest on Delinquent Tax Collections	<u>12,000</u>
Total Estimated Tax Collections	<u>\$4,504,107</u>

SCHEDULE A-6  
Transfers and Indirect Cost Recoveries

Indirect Cost Recoveries	\$25,000
Transfers Out to Restricted Funds	<u>0</u>
Net Transfers	<u>\$25,000</u>

ANGELINA COLLEGE

EXHIBIT B  
SUMMARY OF ESTIMATED EXPENDITURES  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

EDUCATIONAL AND GENERAL FUND

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
A. For Educational and General Purposes						
Resident Instruction - Academic						
Lufkin Campus	\$4,229,749	\$39,400	\$41,323	\$5,330	\$140,755	\$4,456,556
Teaching Centers	655,736	24,180	1,750	0	23,120	704,786
Instructional Administration	910,217	13,620	1,950	1,400	241,911	1,169,098
Total Resident Instruction - Academic	<u>5,795,702</u>	<u>77,200</u>	<u>45,023</u>	<u>6,730</u>	<u>405,786</u>	<u>6,330,440</u>
Resident Instruction - Technical-Vocational						
Lufkin Campus	3,210,767	42,630	65,433	3,500	145,914	3,468,244
Teaching Centers	61,884	7,750	9,065	0	3,625	82,324
Adult Education	577,820	19,800	28,000	9,750	73,400	708,770
Instructional Administration	468,224	4,750	0	0	57,525	530,499
Total Resident Instruction - Technical-Vocational	<u>4,318,695</u>	<u>74,930</u>	<u>102,498</u>	<u>13,250</u>	<u>280,464</u>	<u>4,789,837</u>
Total Resident Instruction	10,114,397	152,130	147,520	19,980	686,250	11,120,277
Extension & Public Service	26,000	3,000	1,900	0	3,950	34,850
Library	239,410	930	0	26,000	60,583	326,923
Physical Plant Operation & Maintenance	978,852	1,100	0	128,100	1,484,725	2,592,777
General Administration	953,770	20,525	0	2,000	645,432	1,621,727
Student Services	930,620	19,380	75	1,500	124,255	1,075,830
General Institutional Expenses	32,944	13,300	0	125,000	658,925	830,169
Staff Benefits	0	0	0	0	2,082,500	2,082,500
Total for Educational & General Funds	<u>\$13,275,993</u>	<u>\$210,365</u>	<u>\$149,495</u>	<u>\$302,580</u>	<u>\$5,746,620</u>	<u>\$19,685,053</u>

ANGELINA COLLEGE

SCHEDULE B-1  
ACADEMIC RESIDENT INSTRUCTION EXPENSES

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
LUFKIN CAMPUS:						
<u>Business Academic:</u>						
Accounting, Business Law, Communications	\$81,990	\$1,075	\$603	\$0	\$2,240	\$85,907
<u>Fine and Applied Arts:</u>						
Art, Graphic Arts, Theater, Music, Voice, Piano, Band, Dance Choir	461,020	10,965	8,025	3,330	44,287	527,627
<u>Foreign Languages:</u>						
Spanish	73,200	450	100	0	1,400	75,150
<u>Communications:</u>						
Journalism	53,682	555	1,200	0	1,400	56,837
<u>Letters:</u>						
English, Speech, Reading	1,043,738	7,760	2,300	0	22,513	1,076,311
<u>Social Sciences:</u>						
Government, History, Geography, Economics, Sociology, Education	515,742	3,795	1,675	0	10,280	531,492
<u>Education:</u>						
Kinesiology	245,864	2,300	2,000	0	11,525	261,689
<u>Psychology:</u>						
Psychology, Student Development	336,132	1,000	900	0	9,175	347,207
<u>Biological Sciences:</u>						
Biology	362,695	3,575	19,500	0	19,670	405,440

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
<u>Computer-Information Science:</u>						
Computer-Information Science	102,761	1,100	1,000	0	1,400	106,261
<u>Engineering:</u>						
Engineering, Engineering Graphics	35,587	250	370	0	275	36,482
<u>Physical Sciences:</u>						
Chemistry, Physics, Geology	157,759	1,575	1,850	2,000	3,565	166,749
<u>Mathematics:</u>						
Mathematics	759,579	5,000	1,800	0	13,025	779,404
Total Resident Instruction - Lufkin	<u>4,229,749</u>	<u>39,400</u>	<u>41,323</u>	<u>5,330</u>	<u>140,755</u>	<u>4,456,556</u>
TEACHING CENTERS:						
Business Academic	486	0	0	0	15	501
English, Speech, Reading	246,240	6,400	75	0	4,610	257,325
Government, History, Sociology, Economics, Spanish, Geography	176,600	12,000	25	0	5,720	194,345
Psychology, Education, Physical Education, Student Development	55,080	1,400	50	0	4,500	61,030
Biology, Chemistry, Physics	32,400	50	1,400	0	3,500	37,350
Mathematics	99,570	1,380	200	0	3,625	104,775
Fine & Applied Arts	45,360	2,950	0	0	1,150	49,460
Total Teaching Centers	<u>655,736</u>	<u>24,180</u>	<u>1,750</u>	<u>0</u>	<u>23,120</u>	<u>704,786</u>
INSTRUCTIONAL ADMINISTRATION:						
Fine Arts	62,067	720	0	0	9,875	72,662
Liberal Arts	64,132	500	0	0	2,175	66,807
Science	48,176	1,100	0	150	2,225	51,651
Extended Programs/Teaching Centers	623,774	8,500	1,950	1,250	224,161	859,635
General Instructional Admin	112,068	2,800	0	0	3,475	118,343
Total Instructional Administration	<u>910,217</u>	<u>13,620</u>	<u>1,950</u>	<u>1,400</u>	<u>241,911</u>	<u>1,169,098</u>
Total Academic Resident Instruction	<u>\$5,795,702</u>	<u>\$77,200</u>	<u>\$45,023</u>	<u>\$6,730</u>	<u>\$405,786</u>	<u>\$6,330,440</u>

ANGELINA COLLEGE

SCHEDULE B-2  
 TECHNICAL-VOCATIONAL AND HEALTH CAREERS RESIDENT INSTRUCTION EXPENSES

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total
LUFKIN CAMPUS:						
<u>Business-Technical-Vocational</u>						
Office Technology-Rec Mgmt, Bus Machines, Keyboarding, Off Proc Management, SIFE, Human Relations	\$60,720	\$500	\$865	\$0	\$760	\$62,845
Accounting, Business Math	60,569	100	215	0	950	61,834
Real Estate	96,457	175	693	0	1,610	98,935
Word Processing	19,470	0	35	0	475	19,980
Business Data Processing	9,870	0	1,100	0	300	11,270
Total	<u>240,691</u>	<u>900</u>	<u>2,400</u>	<u>0</u>	<u>1,600</u>	<u>245,591</u>
	<u>487,777</u>	<u>1,675</u>	<u>5,308</u>	<u>0</u>	<u>5,695</u>	<u>500,455</u>
<u>Industrial Education</u>						
Automotive Technology	46,356	950	3,200	0	1,950	52,456
Machine Tool Technology	41,688	25	5,000	2,200	3,675	52,588
Diesel Technology	50,532	355	4,700	800	1,535	57,922
Welding	81,336	975	27,000	0	1,500	110,811
Total	<u>219,912</u>	<u>2,305</u>	<u>39,900</u>	<u>3,000</u>	<u>8,660</u>	<u>273,777</u>
<u>Law Enforcement and Environmental</u>						
Criminal Justice, Paralegal	<u>128,472</u>	<u>890</u>	<u>750</u>	<u>0</u>	<u>1,900</u>	<u>132,012</u>
<u>Health Occupations</u>						
A.D. & LVN Nursing	1,102,996	15,800	3,500	0	76,305	1,198,601
Emergency Medical Services	137,520	2,900	1,600	500	4,065	146,585
Human Services, Human Services Coop., HC Intro	117,194	400	225	0	2,055	119,874
Radiologic Technology	305,304	7,400	1,500	0	10,000	324,204
Respiratory Therapy Technology	184,712	2,600	1,600	0	2,750	191,662
Pharmacy Tech., Diagnostic Medical Sonography, Surgical Tech.	208,636	5,000	4,350	0	6,489	224,475
Child & Family Development, Buckner	72,629	2,500	2,300	0	24,865	102,294
Total	<u>2,128,991</u>	<u>36,600</u>	<u>15,075</u>	<u>500</u>	<u>126,529</u>	<u>2,307,695</u>
<u>Technical Drafting</u>						
Drafting & Design	<u>51,353</u>	<u>355</u>	<u>1,100</u>	<u>0</u>	<u>450</u>	<u>53,258</u>

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total
<u>Electronics</u>						
Electro-Mechanical Technology	70,890	380	1,800	0	1,530	74,600
Electronics	81,966	425	1,500	0	975	84,866
Total	152,856	805	3,300	0	2,505	159,466
<u>Related Instruction</u>						
Related-Technical Computations, English-Voc-Tech	41,406	0	0	0	175	41,581
Total Resident Instructions - Lufkin	3,210,767	42,630	65,433	3,500	145,914	3,468,244
TEACHING CENTERS:						
Child & Family, Criminal Justice, Human Services, Paralegal	9,720	0	0	0	700	10,420
Acctg, Mgmt, Bus Data Processing, Word Processing, Bus Math	19,224	1,200	240	0	825	21,489
Drafting & Design, Electro-Mechanical, Tech Computations	4,860	2,450	325	0	0	7,635
Welding	28,080	4,100	8,500	0	2,100	42,780
Total Teaching Centers	61,884	7,750	9,065	0	3,625	82,324
ADULT EDUCATION (Non-Credit but Reimbursable):						
Lufkin and Teaching Centers	38,000	4,950	4,000	0	24,800	71,750
Law, Fire, and Health Related	539,820	14,850	24,000	9,750	48,600	637,020
Total Adult Education	577,820	19,800	28,000	9,750	73,400	708,770
Total Technical-Vocational/Health Careers	3,850,471	70,180	102,498	13,250	222,939	4,259,338
INSTRUCTIONAL ADMINISTRATION:						
Technical-Vocational	108,247	1,400	0	0	2,875	112,522
Health Careers	90,680	950	0	0	7,125	98,755
Community Services, Extended Programs & Teaching Ctrs	209,923	1,600	0	0	45,400	256,923
Business-Vocational	59,374	800	0	0	2,125	62,299
Total Instructional Administration	468,224	4,750	0	0	57,525	530,499
Total Technical-Vocational/Health Careers Resident Instruction	\$4,318,695	\$74,930	\$102,498	\$13,250	\$280,464	\$4,789,837
Total Resident Instruction	\$10,114,397	\$152,130	\$147,520	\$19,980	\$686,250	\$11,120,277

ANGELINA COLLEGE

SCHEDULE B-3  
 EXTENSION AND PUBLIC SERVICE  
 (Non-Credit NOT Reimbursable)

	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
Lufkin	\$20,000	\$2,000	\$1,500	\$0	\$3,700	\$27,200
Teaching Centers	6,000	1,000	400	0	250	7,650
Total Extension and Public Service	<u>\$26,000</u>	<u>\$3,000</u>	<u>\$1,900</u>	<u>\$0</u>	<u>\$3,950</u>	<u>\$34,850</u>

ANGELINA COLLEGE

SCHEDULE B-4  
EXPENSES OTHER THAN RESIDENT INSTRUCTION

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total
<u>Library</u>						
Library	\$239,410	\$930	\$0	\$26,000	\$60,583	\$326,923
<u>Physical Plant Operations &amp; Maintenance</u>						
Administration	204,218	1,100	0	300	5,150	210,768
Campus Security	146,702	0	0	800	3,900	151,402
Building Maintenance	140,480	0	0	114,000	219,150	473,630
Custodial Services	320,462	0	0	4,000	171,525	495,987
Grounds Maintenance	166,990	0	0	9,000	55,000	230,990
Utilities	0	0	0	0	1,030,000	1,030,000
Total Physical Plant	978,852	1,100	0	128,100	1,484,725	2,592,777
<u>General Administration</u>						
Board of Trustees	0	0	0	0	2,100	2,100
President's Office	203,615	6,000	0	0	2,700	212,315
Human Resources, Marketing, and Communications	155,496	6,525	0	0	69,705	231,726
Business Office	426,167	6,000	0	0	196,759	628,926
Management Information Systems	168,492	2,000	0	2,000	374,168	546,660
Total General Administration	953,770	20,525	0	2,000	645,432	1,621,727
<u>Student Services</u>						
Enrollment Services, Orientation and Records & Reports	286,972	6,670	0	0	60,745	354,387
Financial Aid	207,120	6,500	0	0	15,890	229,510
Other Student Services	436,528	6,210	75	1,500	47,620	491,933
Total Student Services	930,620	19,380	75	1,500	124,255	1,075,830



	<u>Salaries &amp; Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
<u>General Institutional Expenses</u>						
Accreditation, Memberships, Official Functions	32,944	12,500	0	0	75,025	120,469
Institutional Research	0	800	0	0	5,450	6,250
Legal and Auditing Fees	0	0	0	0	48,000	48,000
Property, Liability Insurance, Etc.	0	0	0	0	89,350	89,350
Telephone, Advertising, Other	0	0	0	0	23,100	23,100
Trustees Election Expense	0	0	0	0	0	0
Property Tax Assessing/Collecting	0	0	0	0	138,000	138,000
Reserve for Contingencies	0	0	0	125,000	280,000	405,000
Total General Institutional Expenses	<u>32,944</u>	<u>13,300</u>	<u>0</u>	<u>125,000</u>	<u>658,925</u>	<u>830,169</u>
<u>Staff Benefits</u>						
Group Insurance Premium	0	0	0	0	1,524,101	1,524,101
Medicare Taxes	0	0	0	0	176,060	176,060
Workmen's Compensation Insurance	0	0	0	0	30,657	30,657
Unemployment Compensation Insurance	0	0	0	0	27,154	27,154
Optional Retirement Plan Contributions	0	0	0	0	324,528	324,528
Total Staff Benefits *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,082,500</u>	<u>2,082,500</u>
Total Expenses Other Than Resident Instruction	<u>\$3,135,596</u>	<u>\$55,235</u>	<u>\$75</u>	<u>\$282,600</u>	<u>\$5,056,420</u>	<u>\$8,529,926</u>
Total Estimated Expenditures - Educational & General Fund	<u>\$13,275,993</u>	<u>\$210,365</u>	<u>\$149,495</u>	<u>\$302,580</u>	<u>\$5,746,620</u>	<u>\$19,685,053</u>

\* Net with \$295,000 allocated to auxiliaries

ANGELINA COLLEGE

EXHIBIT C  
SUMMARY OF ESTIMATED REVENUES AND EXPENSES  
AUXILIARY ENTERPRISES

FISCAL YEAR 2012-2013

	Estimated Revenues	Estimated Expenses	Estimated Excess Revenues Closed to Fund Balances at 8/31/2013
Activity Fees, Investments & Other Revenue (C-1)	\$544,000	\$153,300	\$390,700
Athletics (C-2)	11,000	1,135,126	(1,124,126)
Bookstore (C-3)	3,428,500	2,743,925	684,575
Cafeteria-Snack Bar (C-4)	229,000	328,000	(99,000)
Dormitory (C-5)	259,000	168,228	90,772
Motor Pool (C-6)	38,000	70,500	(32,500)
Physical Training - Intramurals (C-7)	0	5,065	(5,065)
Student Center (C-8)	0	39,453	(39,453)
Student Publications (C-9)	1,800	79,005	(77,205)
Parking Services (C-10)	210,000	7,400	202,600
Vending Operations (C-11)	20,000	0	20,000
Copying Services (C-12)	210,000	137,500	72,500
Mail Services (C-13)	0	35,379	(35,379)
Cheerleaders - Pom Squad (C-14)	0	41,626	(41,626)
Facility Rental (C-15)	44,000	50,793	(6,793)
	<u>\$4,995,300</u>	<u>\$4,995,300</u>	<u>\$0</u>
Total Auxiliary Fund	<u>\$4,995,300</u>	<u>\$4,995,300</u>	<u>\$0</u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2012-2013

SCHEDULE C-1  
REVENUE FROM ACTIVITY FEES,  
INVESTMENTS, AND OTHER SOURCES

Estimated Revenues:		
Fall Semester Activity Fees	255,000	
Spring Semester Activity Fees	227,000	
Summer Semesters Activity Fees	66,000	
Miscellaneous Revenues	11,000	
Transfers Financial Aid Scholarships	(15,000)	
Total Estimated Revenues	\$544,000	
Estimated Expenses:		
President's Trust	(12,500)	
Contract/Grant, Bad Debt, and Misc Expenses	(140,800)	
Total Estimated Expenses	(153,300)	
Excess Revenues Over Expenses	\$390,700	

SCHEDULE C-2  
ATHLETICS (INTERCOLLEGIATE)

Estimated Revenue from Ticket Sales:		\$11,000
Estimated Expenses:		
Salaries and Wages	(249,027)	
Uniforms and Other Athletic Equipment	(78,600)	
Travel (Including Meals and Recruiting)	(126,200)	
Game Officials	(25,090)	
Scholarships and Athletic Meal Charges	(501,000)	
Staff Benefits	(37,600)	
Athletic Insurance	(66,864)	
Office Supplies, Postage, Copying, Telephone, Memberships and Miscellaneous	(50,745)	
Total Estimated Expenses	(1,135,126)	
Excess Expenses over Revenues	(\$1,124,126)	
Estimated Expenses by Sport:		
Basketball - Men		\$263,682
Basketball - Women		240,136
Baseball - Men		289,556
Softball - Women		277,901
Athletic Administration		63,851
Total Estimated Expenses by Sport		\$1,135,126

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2012-2013

SCHEDULE C-3  
BOOKSTORE

Estimated Revenues:		
Cash & Credit Sales	3,428,500	
Total Estimated Revenues		\$3,428,500
Estimated Expenses:		
Salaries and Wages	(134,330)	
Goods for Resale	(2,513,675)	
Repairs	(500)	
Memberships	(700)	
Insurance - Property	(1,000)	
Equipment and Furniture	(4,000)	
Printing and Advertising	0	
Contract Labor	(1,000)	
Telephone	(650)	
Travel	(1,500)	
Utilities	(11,000)	
Supplies and Staff Benefits	(75,570)	
Total Estimated Expenses		(2,743,925)
Estimated Revenues Over Expenses		\$684,575

SCHEDULE C-4  
CAFETERIA

Estimated Revenues:		
Contract Meal Sales	260,000	
Commissions on Cash Sales and Catering	11,000	
Transfers Out to Scholarships	(42,000)	
Total Estimated Revenues		\$229,000
Estimated Expenses:		
Insurance and Utilities	(42,500)	
Contract Meal Cost	(250,000)	
Equipment & Other Expenses	(35,500)	
Total Estimated Expenses		(328,000)
Excess Expenses over Revenues		(\$99,000)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2012-2013

SCHEDULE C-5  
DORMITORY

Estimated Revenues:		
Rent Revenue	255,000	
Other Income (Deposit Forfeitures, etc.)	4,000	
Total Estimated Revenues		\$259,000
Estimated Expenses:		
Salaries and Wagers (per detail)	(40,728)	
Utilities	(70,000)	
Repairs	(6,000)	
Insurance	(3,000)	
Custodial Maintenance	(12,000)	
Equipment	(12,000)	
Supplies and Miscellaneous	(24,500)	
Total Estimated Expenses		(168,228)
Estimated Revenues Over Expenses		\$90,772

SCHEDULE C-6  
MOTOR POOL

Estimated Revenues:		
Divisional Charges		\$38,000
Estimated Expenses:		
Fuel, License, Inspections, Repairs	(45,500)	
Equipment	(25,000)	
Total Estimated Expenses		(70,500)
Excess Expenses over Revenues		(\$32,500)

SCHEDULE C-7  
PHYSICAL TRAINING - INTRAMURALS

Estimated Expenses:		
Salaries and Wages	(\$3,240)	
Staff Benefits	(550)	
Supplies	(50)	
Intramurals Expense - Officials and Awards	(1,225)	
Total Estimated Expenses		(\$5,065)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2012-2013

SCHEDULE C-8  
STUDENT CENTER

Total Estimated Expenses:		
Salaries and Wages	(13,728)	
Custodial Allocation - Student Center	(12,000)	
Staff Benefits	(1,400)	
Picnics and Other Activities	(6,000)	
Travel	(2,500)	
Awards and Promotional Activities	(3,700)	
Office Supplies	(100)	
Game Room Supplies and Repairs, and Misc.	(25)	
Total Estimated Expenses	<u>(39,453)</u>	<u>(\$39,453)</u>

SCHEDULE C-9  
STUDENT PUBLICATIONS

Estimated Revenues:		
Newspaper Advertising	<u>1,800</u>	
Total Estimated Revenues		\$1,800
Estimated Expenses:		
Printing of Newspaper and Magazine	(8,143)	
Salaries and Wages (per detail)	(56,102)	
Office Supplies, Postage, Copying, Telephone, etc.	(3,930)	
Photography, Supplies, and Repairs	(25)	
Travel	(2,640)	
Dues and Memberships	(165)	
Staff Benefits	(8,000)	
Total Estimated Expenses	<u>(79,005)</u>	<u>(79,005)</u>
Excess Expenses over Revenues		<u>(\$77,205)</u>

SCHEDULE C-10  
PARKING SERVICES

Estimated Revenues:		
Permit Sales		\$210,000
Estimated Expenses:		
Decals and Other Printed Materials	<u>(7,400)</u>	
Estimated Revenue Over Expenses		<u>\$202,600</u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL  
FISCAL YEAR 2012-2013

SCHEDULE C-11  
VENDING OPERATIONS

Estimated Revenues:		
Vending Commissions		<u>\$20,000</u>
Estimated Revenue Over Expenses		<u>\$20,000</u>

SCHEDULE C-12  
COPYING SERVICES

Estimated Revenues:		
Division Sales	180,000	
Cash Sales	<u>30,000</u>	
Total Estimated Revenues		\$210,000
Estimated Expenses:		
Maintenance Agreements, Supplies, Lease Costs	<u>(137,500)</u>	
Total Estimated Expenses		<u>(137,500)</u>
Estimated Revenue Over Expenses		<u>\$72,500</u>

SCHEDULE C-13  
MAIL SERVICES

Estimated Expenses:		
Meter Rental, Supplies, Equipment, etc.	(6,400)	
Student Workers and Others	<u>(28,979)</u>	
Total Estimated Expenses		<u>(\$35,379)</u>
Excess Expenses over Revenues		<u>(\$35,379)</u>

SCHEDULE C-14  
CHEERLEADERS-POM SQUAD

Estimated Expenses:		
Pom Squad Director	(3,640)	
Scholarships and Travel	(14,000)	
Insurance and Miscellaneous	<u>(23,986)</u>	
Total Estimated Expenses		<u>(\$41,626)</u>
Excess Expenses over Revenues		<u>(\$41,626)</u>

SCHEDULE C-15  
FACILITY RENTAL

Estimated Revenues:		
Facility Rental		\$44,000
Estimated Expenses:		
Expenses from Operations		<u>(50,793)</u>
Excess Expenses over Revenues		<u>(\$6,793)</u>

ANGELINA COLLEGE  
EXHIBIT D  
FUNDS FOR RETIREMENT OF INDEBTEDNESS - GENERAL OBLIGATION DEBT  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

**TAX SUPPORTED DEBT**

Limited Tax Refunding Bonds, Series 2004  
Advance Refunding Bonds, Series 2005  
Limited Tax Bonds, Series 2008  
Limited Tax Bonds, Series 2009

	<u>2004 Series</u>	<u>2005 Series</u>	<u>2008 Series</u>	<u>2009 Series</u>	<u>Total</u>
Interest	\$92,735	\$98,313	\$381,762	\$275,438	\$848,248
Principal	295,000	235,000	250,000	175,000	955,000
Paying Agent's Fees	600	600	600	600	2,400
Total Funds Required	<u>\$388,335</u>	<u>\$333,913</u>	<u>\$632,362</u>	<u>\$451,038</u>	<u>\$1,805,648</u>

Source of funds (Estimated):

2012 Total Taxable Value for Angelina College	\$3,758,259,828
Tax rate for College Bond Retirement per \$100 Valuation	<u>0.048280</u>

Taxes Due Angelina College	1,814,488
Projected Collection (97% collection rate)	<u>0.97</u>

Anticipated Current Year Tax Collections	1,760,053
Projected Penalty and Interest and Delinquent Collections	<u>10,000</u>
Total Anticipated Tax Collections	1,770,053
Estimated Balance (8/31/2012)	<u>42,135</u>

Total Funds Available	1,812,188
Less: Total Funds Required	<u>(1,805,648)</u>

Estimated Balance (8/31/2013)	<u><u>\$6,540</u></u>
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ANGELINA COLLEGE  
EXHIBIT D - Continued  
FUNDS FOR RETIREMENT OF INDEBTEDNESS - REVENUE BONDS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

**1995 REVENUE BONDS**

Interest	\$51,248
Principal	225,000
Paying Agent's Fees	600
Total Funds Required	\$276,848

Sources of Funds (Estimated):

Balances @ September 1, 2012 - Interest and Sinking:	
95 Revenue Bonds	\$280,498

Revenues:

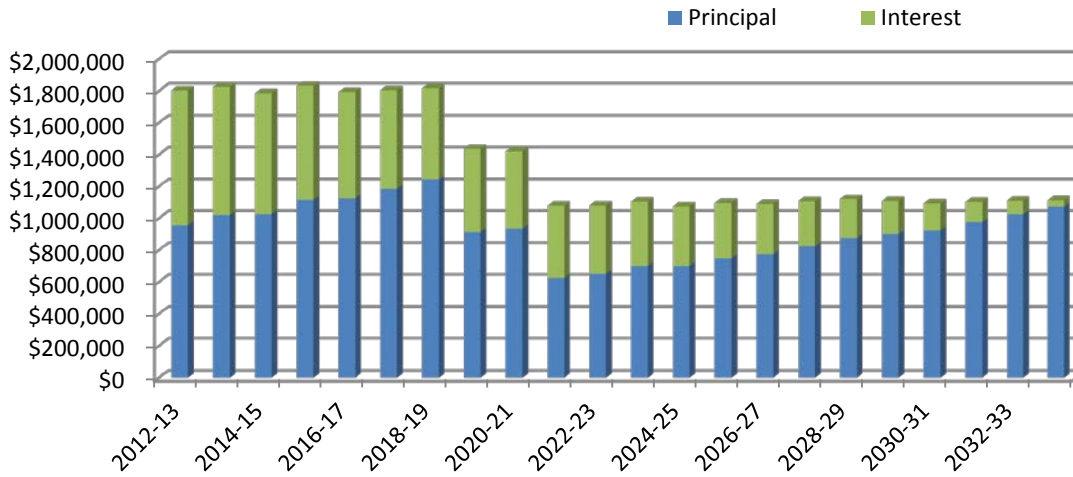
Building Use Fees		
Fall Semester	205,000	
Spring Semester	181,000	
Summer Semester	50,000	
Total Funds Available		436,000
Less: Funds Required for 2012/2013 Debt Service		(276,848)
Less: Provision Required for 2013/2014		(279,660)
Funds Over Requirements		\$159,990

ANGELINA COLLEGE  
EXHIBIT D - Continued  
SCHEDULE OF GENERAL OBLIGATION DEBT REQUIREMENTS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

Fiscal Year	Principal	Interest	Total
2012-13	\$955,000.00	\$848,247.50	\$1,803,247.50
2013-14	1,020,000.00	806,190.00	1,826,190.00
2014-15	1,025,000.00	761,920.00	1,786,920.00
2015-16	1,115,000.00	716,962.50	1,831,962.50
2016-17	1,125,000.00	668,962.50	1,793,962.50
2017-18	1,185,000.00	620,062.50	1,805,062.50
2018-19	1,245,000.00	572,328.75	1,817,328.75
2019-20	915,000.00	522,006.25	1,437,006.25
2020-21	935,000.00	485,637.50	1,420,637.50
2021-22	625,000.00	455,362.50	1,080,362.50
2022-23	650,000.00	430,675.00	1,080,675.00
2023-24	700,000.00	404,318.75	1,104,318.75
2024-25	700,000.00	376,062.50	1,076,062.50
2025-26	750,000.00	346,687.50	1,096,687.50
2026-27	775,000.00	315,187.50	1,090,187.50
2027-28	825,000.00	281,962.50	1,106,962.50
2028-29	875,000.00	246,262.50	1,121,262.50
2029-30	900,000.00	208,462.50	1,108,462.50
2030-31	925,000.00	168,968.75	1,093,968.75
2031-32	975,000.00	128,137.50	1,103,137.50
2032-33	1,025,000.00	84,162.50	1,109,162.50
2033-34	1,075,000.00	37,600.00	1,112,600.00

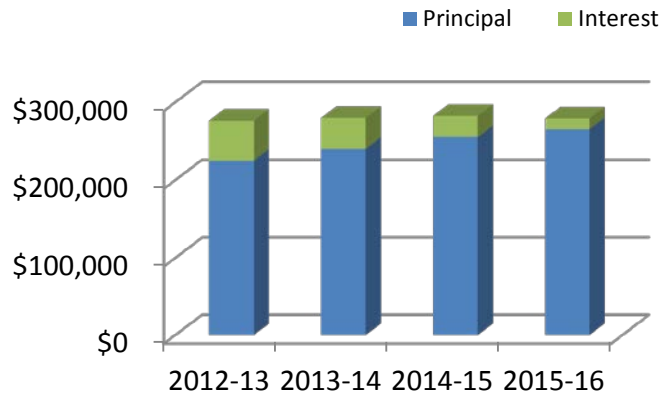
TOTALS	<u>\$20,320,000.00</u>	<u>\$9,486,167.50</u>	<u>\$29,806,167.50</u>
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Average Annual Debt Years	\$1,354,826 22
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ANGELINA COLLEGE  
EXHIBIT D - Continued  
SCHEDULE OF REVENUE DEBT REQUIREMENTS  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2013

Fiscal Year	Principal	Interest	Total
2012-13	\$225,000	\$51,248	\$276,248
2013-14	240,000	39,660	279,660
2014-15	255,000	27,300	282,300
2015-16	265,000	13,913	278,913
<b>TOTALS</b>	<b>\$985,000</b>	<b>\$132,121</b>	<b>\$1,117,121</b>
Average Annual Debt Years			\$279,280 4



ANGELINA COUNTY JUNIOR COLLEGE DISTRICT  
TAX RATE RESOLUTION  
2012 TAX ROLL

WHEREAS, the Angelina County Junior College District, a junior college district located in Angelina County, Texas, was duly created by an election on September 24, 1966; and

WHEREAS, an Order dated July 12, 1993, appointed the Angelina County Tax Office to be designated as the office responsible for the assessment and collection of the taxes and for the maintenance, operation and debt service of the Angelina County Junior College District; and

WHEREAS, the laws and the State of Texas have been changed by the mandated establishment of central appraisal districts; therefore

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE ANGELINA COUNTY JUNIOR COLLEGE DISTRICT:

Section 1

That all taxable property within said College District shall be appraised by the Angelina County Appraisal District for which the College District shall pay a prorated share of the Appraisal District's costs.

Section 2

That said Angelina County Tax Office shall collect all property taxes due the Angelina County Junior College District and such taxes collected shall be paid to the Business Office of the College District.

Section 3

That all exemptions required by statute, and all exemptions permitted by statute and adopted by Angelina County Junior College District shall be applicable.

Section 4

That said Angelina County Tax Office, for collecting College District taxes, shall receive payment therefore as provided in a separate Agreement between the Angelina County Tax Office and Angelina County Junior College District dated July 28, 1993.

Section 5

- A. Debt Service. That for the debt service (principal and interest) on the bonded indebtedness of the colleges in said College District for the 2012-2013 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2012 tax roll, and which property is in said College District, at the rate of \$0.048280 on each one-hundred dollar (\$100.00) valuation.

- B. Maintenance and Operation. That for the maintenance and operation of the colleges in said College District for the 2012-2013 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2012 tax roll, and which property is in said College District, at the rate of \$0.122400 on each one-hundred dollar (\$100.00) valuation.
- C. Total Tax Rate. That for the debt service (A above) and the maintenance and operation (B above) of the colleges in said College District for the 2012-2013 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2012 tax roll, and which property is in said College District, at a total rate of \$.170680 on each one-hundred dollar (\$100.00) valuation.

Section 6

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

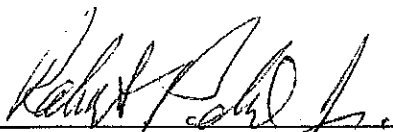
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.60.

BE IT FURTHER RESOLVED that a copy of this Resolution be forwarded to the Angelina County Tax Office.

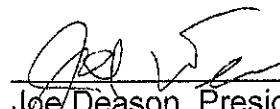
September 10, 2012

(Seal)

Attest:



Robert Poland, Jr., Secretary  
Board of Trustees  
Angelina County Junior  
College District



Joe Deason, President  
Board of Trustees  
Angelina County Junior  
College District

ANGELINA COLLEGE  
FACULTY SALARY SCHEDULE  
2012 - 2013

Degree or Qualification Level:

Experience Steps:	Master's + 0 hrs	M + 12	M + 24	M + 36	M + 48	M + 60	Doctor's
0	38,316	38,868	39,444	40,368	41,364	42,420	43,476
1	38,928	39,528	40,140	41,064	42,084	43,116	44,184
2	39,540	40,188	40,836	41,760	42,804	43,812	44,892
3	40,152	40,848	41,532	42,456	43,524	44,508	45,612
4	40,800	41,508	42,228	43,128	44,244	45,204	46,332
5	41,400	42,168	42,924	43,800	44,964	45,912	47,052
6	42,036	42,828	43,608	44,460	45,684	46,620	47,772
7	42,660	43,464	44,292	45,108	46,416	47,316	48,492
8	43,284	44,136	44,976	45,732	47,148	48,012	49,212
9	43,944	44,808	45,660	46,404	47,880	48,708	49,932
10	44,616	45,480	46,344	47,052	48,612	49,416	50,652
11	45,300	46,152	47,028	47,832	49,344	50,124	51,360
12	45,984	46,824	47,712	48,528	50,076	50,832	52,068
13	46,752	47,508	48,324	49,248	50,808	51,540	52,776
14	47,436	48,192	49,056	49,908	51,540	52,260	53,484
15	48,120	48,876	49,788	50,592	52,248	52,932	54,144
16	48,816	49,560	50,496	51,384	52,944	53,616	54,792
17	49,476	50,268	51,204	52,020	53,652	54,276	55,500
18	50,136	51,048	51,912	52,896	54,384	54,936	56,208
19	50,820	51,780	52,620	53,544	55,116	55,680	56,916
20	51,456	52,512	53,328	54,240	55,848	56,424	57,612
21	52,212	53,244	54,024	54,900	56,580	57,168	58,404
22	52,944	53,976	54,768	55,620	57,312	57,912	59,172
23	53,604	54,732	55,512	56,388	58,044	58,656	59,940
24		55,404	56,256	57,156	58,776	59,412	60,780
25		56,076	57,012	57,924	59,508	60,168	61,884
26		56,760	57,768	58,692	60,240	60,924	62,988
27		57,420	58,548	59,664	60,972	61,680	64,092
28		58,116	60,072	60,636	61,704	62,424	65,196
29			61,608	61,608	62,436	63,168	66,300
30				61,788	63,168	63,924	67,416
31				63,900	63,900	64,680	68,544
32					64,632	65,424	69,660
33					65,364	67,344	70,776
34					66,144	68,544	71,904
35					70,548	70,968	73,200

1. A maximum of 8 years experience will be accepted upon initial employment. Increments will be calculated at Angelina College in accordance with the applicable scale.
2. Two years public school experience will equal one year of college experience upon initial employment.
3. Master's degree through Doctor's degree receive increments as indicated with the maximum experience being shown on each scale.
4. Part-time, overload, and summer school courses will be paid at the rate of \$540 per semester hour.
5. Scale for courses taught at the established teaching centers shall include \$540 per semester hour. Mileage shall be paid in accordance with Angelina College Travel Regulations.
6. Faculty possessing less than a bachelor's degree will have \$2,448 deducted from the Master's + 0 scale.
7. The Master's + 36 level may be used for faculty in Technical-Vocational areas not necessarily requiring a Master's degree but requiring 5 years work experience. A Technical-Vocational instructor under this guideline will be adjusted backward by 3 steps upon initial placement on the salary schedule.

ANGELINA COLLEGE  
 CLASSIFIED ENTRY LEVEL AND MAXIMUM HOURLY RATES  
 2012-2013

Experience	Qualification Grade						
	1	2	3	4	5	6	7
Minimum Starting Salary	7.70	7.80	8.30	8.75	9.35	10.35	11.20
Maximum Starting Salary	7.70	8.30	8.75	9.25	10.00	11.00	12.25
Maximum Hourly Rate	10.08	10.65	14.40	14.80	15.59	16.00	16.35

1. Qualification grade 1 applies to full and part time custodians.
2. Qualification grade 2 applies to non-custodial part time employees.
3. Classified employees may enter within the specified range depending on credit given for applicable experience.
4. Classified employee hourly rates will not exceed the maximum as designated for each grade.