



ANGELINA COLLEGE

ANNUAL BUDGET

For the Fiscal Year Ending
August 31, 2018

Prepared by
Business Affairs Department

ANGELINA COLLEGE
LUFKIN, TEXAS



ANGELINA COLLEGE
ANNUAL BUDGET
For the Fiscal Year Ending August 31, 2018

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Angelina College

P.O. Box 1768, Lufkin, Texas 75902-1768 • 936/639-1301 • Fax 936/639/4299 • www.angelina.edu

August 8, 2017

To the Board of Trustees:

It is our pleasure to present Angelina College's Annual Budget for the fiscal year ending August 31, 2018. The budget is the financial framework from which the college achieves its mission and goals. This document is broken out into three distinct sections: Introductory, Budget and Supplemental.

The Introductory Section shows overall information such as the organizational structure, mission, vision and core values of the College.

The Budget Section provides detailed financial information relating to estimated revenue and expenditures for the Educational & General Fund (\$22,947,825), Auxiliary Fund (\$5,380,553) and Debt Service Fund (\$1,708,324). The Educational & General Fund supports the educational programs of the College. The Auxiliary Fund includes activities that are not a direct part of the educational programs but support the needs of the students and are generally self-supporting. The Debt Service Fund fulfills the long-term debt requirements of the College's General and Revenue Debt Obligations.

The Supplemental Section shows the Board Tax Rate Resolution and Salary Schedules. The budget as presented is balanced and we do not anticipate any significant adjustments during the fiscal year.

Dr. Michael Simon, President

ANGELINA COLLEGE
PRINCIPAL OFFICIALS

BOARD OF TRUSTEES

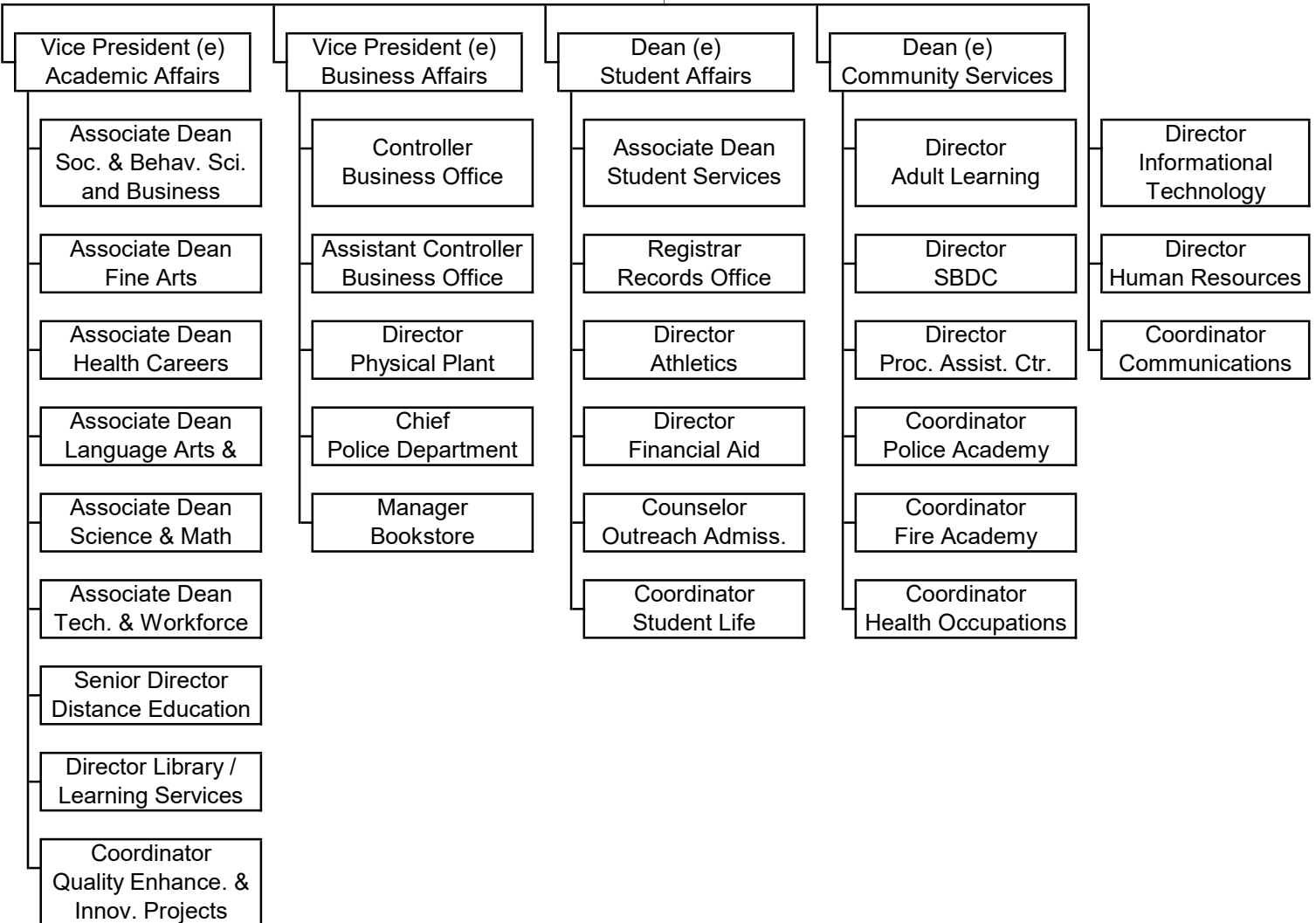
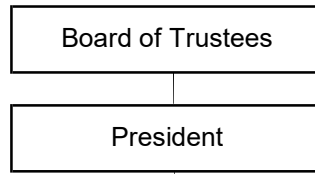
		<u>TITLE</u>	<u>TERM EXPIRES</u>
Robert L. Poland, Jr.	Lufkin, Texas	President	2018
Dr. Billy G. Kistler, M.D.	Lufkin, Texas	Vice-President	2022
Trey Henderson	Lufkin, Texas	Secretary	2020
Joe Deason	Lufkin, Texas	Member	2020
Jay Shands	Lufkin, Texas	Member	2020
Tim Stacy	Lufkin, Texas	Member	2022
Ellen Clarke Temple	Lufkin, Texas	Member	2018

PRINCIPAL ADMINISTRATIVE OFFICERS

Dr. Michael Simon	President
Dr. Cynthia Casparis	Vice President of Academic Affairs
Chris Sullivan	Vice President of Business Affairs
Tim Ditoro	Dean of Community Services
Steven Hudman	Dean of Student Affairs

ANGELINA COLLEGE ORGANIZATION CHART

(e) = Executive Council





ANGELINA COLLEGE MISSION, VISION AND VALUES

The Mission, Vision and Core Values of the College are the overall guiding foundation for the development and approval of the budget.

STATEMENT OF MISSION

Angelina College is to provide quality educational opportunities and services to aid students in the service area in reaching their full potential.

VISION

Angelina College is to be the first choice in value and quality education leading to diverse career pathways throughout its service area.

CORE VALUES

1. Integrity - We value academic honesty and ethical behavior.
2. Diversity - We value diverse perspectives, cultures, and experiences.
3. Learning - We value learning as the core of our mission.
4. Excellence - We value the ongoing pursuit of excellence.
5. Engagement - We value service to our communities.

ANGELINA COLLEGE
BUDGET SUMMARY
EDUCATIONAL AND GENERAL FUND

	2017-18		2016-17	
	Amount	Percent	Amount	Percent
<u>Revenue</u>				
State Appropriations				
Contact Hour Funding	\$6,145,060	26.78%	\$6,296,065	28.54%
Core Operations	680,406	2.97%	500,000	2.27%
Success Points	639,740	2.79%	589,356	2.67%
Total State Funds	<u>7,465,206</u>	<u>32.53%</u>	<u>7,385,421</u>	<u>33.48%</u>
Local Funds				
Tuition (incl TPEG and waivers offset)	8,556,838	37.29%	8,328,521	37.75%
Lab and Course Related Fees	690,000	3.01%	697,287	3.16%
Local Tax Collections	5,709,081	24.88%	5,434,325	24.63%
Other Fees and Local Income	526,700	2.30%	213,925	0.97%
Total Local Funds	<u>15,482,619</u>	<u>67.47%</u>	<u>14,674,058</u>	<u>66.52%</u>
Total Revenue	<u><u>\$22,947,825</u></u>	<u><u>100.00%</u></u>	<u><u>\$22,059,479</u></u>	<u><u>100.00%</u></u>
<u>Expenditures</u>				
Resident Instruction (Academic)				
Faculty Salaries	\$5,037,464	21.95%	\$5,212,359	23.63%
Operating Expenses	211,312	0.92%	227,104	1.03%
Instructional Administration	1,506,073	6.56%	1,442,194	6.54%
Total Resident Instruction (Academic)	<u>6,754,849</u>	<u>29.44%</u>	<u>6,881,657</u>	<u>31.20%</u>
Resident Instruction (Technical-Vocational)				
Faculty Salaries	4,230,744	18.44%	4,237,258	19.21%
Operating Expenses	642,164	2.79%	466,269	2.10%
Instructional Administration	669,127	2.92%	538,730	2.44%
Total Resident Instruction (Tech-Voc)	<u>5,542,036</u>	<u>24.15%</u>	<u>5,242,257</u>	<u>23.76%</u>
Total Resident Instruction	12,296,885	53.59%	12,123,914	54.96%
Extension and Public Service	32,110	0.14%	24,510	0.11%
Library	365,077	1.59%	345,119	1.56%
Physical Plant Operation & Maintenance	2,939,716	12.81%	2,795,720	12.67%
General Administration	2,409,845	10.50%	2,165,925	9.82%
Student Services	1,260,123	5.49%	1,161,369	5.26%
General Institutional Expenses	1,099,418	4.79%	964,447	4.37%
Staff Benefits (net)	2,544,651	11.09%	2,478,475	11.24%
Total Expenditures	<u><u>\$22,947,825</u></u>	<u><u>100.00%</u></u>	<u><u>\$22,059,479</u></u>	<u><u>100.00%</u></u>

ANGELINA COLLEGE
DETAIL OF REVENUE
EDUCATIONAL AND GENERAL FUND

TUITION

	<u>2017-18</u>	<u>2016-17</u>
Tuition (Credit Courses)		
Fall Semester	\$ 3,704,400	\$ 3,624,998
Spring Semester	3,475,100	3,494,797
Summer Terms	943,088	853,493
TPEG Revenues (set aside)	487,355	497,382
	<hr/>	<hr/>
Total Credit Courses Tuition	8,609,943	8,470,670
	<hr/>	<hr/>
Tuition (Non-Credit Courses)		
Reimbursable Courses	742,000	634,142
Non-Reimbursable Courses	37,500	34,657
TPEG Revenues (set aside)	41,520	-
	<hr/>	<hr/>
Total Non-Credit Courses Tuition	821,020	668,799
	<hr/>	<hr/>
Total Tuition	9,430,963	9,139,469
	<hr/>	<hr/>
TPEG/Transfers:		
TPEG set aside	(528,875)	(441,016)
Tuition Scholarships and Waivers (Credit Courses)	(340,000)	(369,932)
Tuition Scholarships and Waivers (Non-Credit Courses)	(5,250)	-
	<hr/>	<hr/>
Total TPEG/Transfers	(874,125)	(810,948)
	<hr/>	<hr/>
Total Tuition Net TPEG/Transfers	\$ 8,556,838	\$ 8,328,521
	<hr/>	<hr/>

LABORATORY AND MISCELLANEOUS FEES

Laboratory Fees		
Fall Semester	\$ 310,000	\$ 305,872
Spring Semester	265,000	258,572
Summer Semesters	92,500	91,116
	<hr/>	<hr/>
Total Laboratory Fees	667,500	655,560
	<hr/>	<hr/>
Miscellaneous Fees		
ID Replacement Fee, Installment Service Charge, Other	22,500	41,727
	<hr/>	<hr/>
Total Lab and Miscellaneous Fees	\$ 690,000	\$ 697,287
	<hr/>	<hr/>

ANGELINA COLLEGE
DETAIL OF REVENUE
EDUCATIONAL AND GENERAL FUND

TAX COLLECTIONS - MAINTENANCE & OPERATIONS

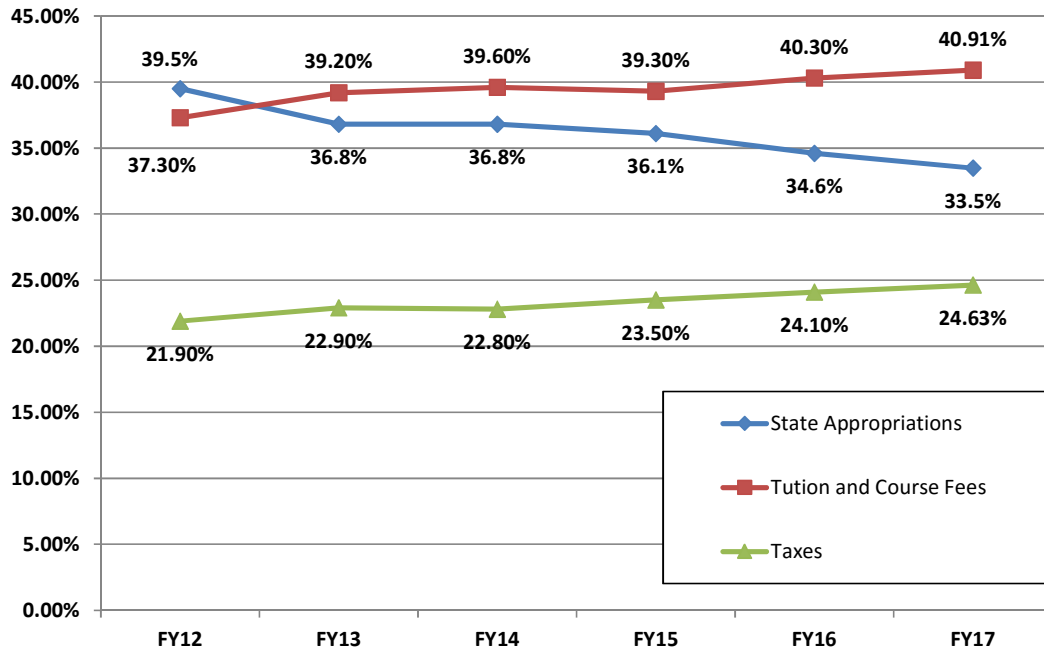
	<u>2017-18</u>	<u>2016-17</u>
Certified Total Market Value	\$ 5,582,053,150	\$ 5,545,835,412
Less: Rolling Stock, Productivity Loss, Intangibles, & Exemptions	<u>(1,461,587,903)</u>	<u>(1,467,220,211)</u>
Total Taxable Value for Angelina College	4,120,465,247	4,078,615,201
Angelina College Tax Rate per \$100 Valuation	<u>0.139712</u>	<u>0.134959</u>
Tax Due Angelina College	5,756,784	5,504,458
Projected Collection (97%)	<u>97%</u>	<u>97%</u>
Net Anticipated Current Tax Collections	5,584,081	5,339,325
Delinquent Tax Collections	75,000	40,000
Penalty and Interest on Delinquent Tax Collections	<u>50,000</u>	<u>55,000</u>
Total Tax Collections	<u>\$ 5,709,081</u>	<u>\$ 5,434,325</u>

OTHER LOCAL INCOME

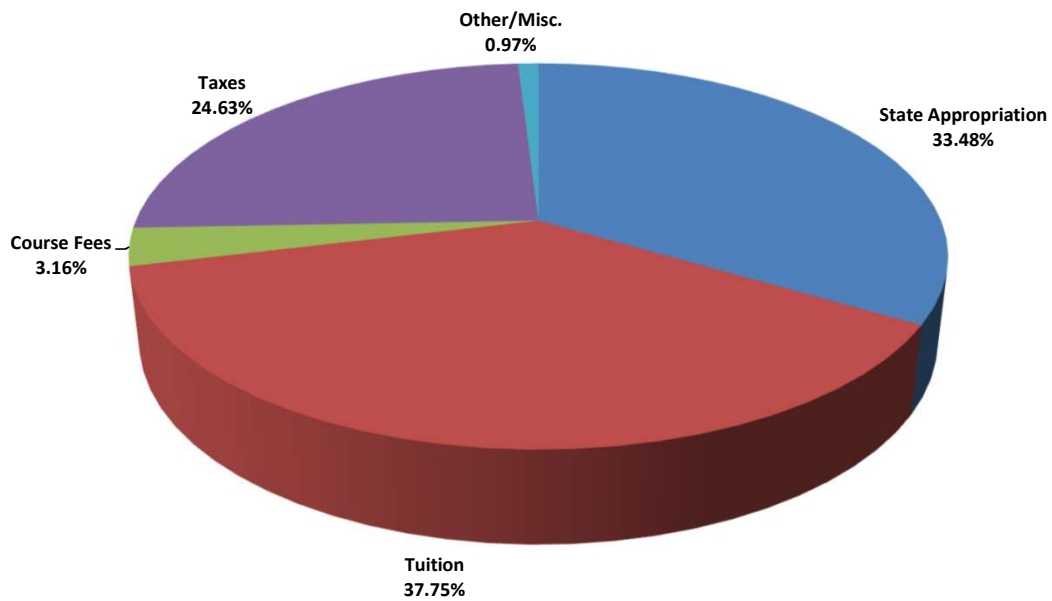
Other Fees and Local Income		
Indirect Cost Recoveries - Federal and State	40,000	48,000
Testing and Assessment Fees	147,500	124,076
Miscellaneous & Transfers	<u>339,200</u>	<u>41,849</u>
Total Local Funds	<u>\$ 526,700</u>	<u>\$ 213,925</u>

ANGELINA COLLEGE
DETAIL OF REVENUE
EDUCATIONAL AND GENERAL FUND

PERCENT OF TOTAL BUDGET (MAJOR REVENUE SOURCES)



REVENUE BY MAJOR CATEGORY (2017-18)



ANGELINA COLLEGE
DETAIL OF EXPENDITURES
EDUCATIONAL AND GENERAL FUND

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total 2017-18	Total 2016-17
For Educational and General Purposes							
Academic Instruction							
Lufkin Campus	\$4,301,489	\$43,680	\$35,990	\$22,837	\$80,045	\$4,484,041	\$4,728,875
Teaching Centers	735,975	19,910	2,180	0	6,670	764,735	710,588
Instructional Administration	<u>1,185,412</u>	<u>18,370</u>	<u>1,250</u>	<u>200</u>	<u>300,841</u>	<u>1,506,073</u>	<u>1,442,194</u>
Total Academic Instruction	<u>6,222,876</u>	<u>81,960</u>	<u>39,420</u>	<u>23,037</u>	<u>387,556</u>	<u>6,754,849</u>	<u>6,881,657</u>
Vocational Technical Instruction							
Lufkin Campus	3,473,736	42,497	127,145	19,750	133,430	3,796,558	3,691,815
Teaching Centers	68,104	2,500	30,000	0	750	101,354	83,282
Adult Education	688,904	38,810	41,100	36,600	169,582	974,996	928,430
Instructional Administration	<u>568,857</u>	<u>6,860</u>	<u>0</u>	<u>0</u>	<u>93,410</u>	<u>669,127</u>	<u>538,730</u>
Total Vocational Technical Instruction	<u>4,799,602</u>	<u>90,667</u>	<u>198,245</u>	<u>56,350</u>	<u>397,172</u>	<u>5,542,036</u>	<u>5,242,257</u>
Extension & Public Service	18,000	6,260	1,150	0	6,700	32,110	24,510
Library	241,314	2,730	0	21,956	99,077	365,077	345,119
Physical Plant Operation & Maintenance	977,366	8,700	0	173,000	1,780,650	2,939,716	2,795,720
General Administration	1,287,647	49,225	0	306,500	766,473	2,409,845	2,165,925
Student Services	1,036,123	35,150	600	3,500	184,750	1,260,123	1,161,369
General Institutional Expenses	307,672	14,650	0	0	777,096	1,099,418	964,447
Staff Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,544,651</u>	<u>2,544,651</u>	<u>2,478,475</u>
Total for Educational & General Fund	<u>\$14,890,600</u>	<u>\$289,342</u>	<u>\$239,415</u>	<u>\$584,343</u>	<u>\$6,944,124</u>	<u>\$22,947,825</u>	<u>\$22,059,479</u>

ANGELINA COLLEGE
DETAIL OF EXPENDITURES
ACADEMIC INSTRUCTION

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total 2017-18	Total 2016-17
LUFKIN CAMPUS:							
Business Academic (Accounting, Business Law, Communications)	\$ 60,082	\$ 930	\$ 530	\$ -	\$ 2,550	\$ 64,092	\$ 60,805
Fine & Applied Arts (Art, Graphic Arts, Theater, Music, Voice, Dance)	495,616	13,430	7,500	7,397	18,950	542,893	559,128
Foreign Languages (Spanish)	61,904	525	50	0	650	63,129	59,081
Communications (Journalism)	117,612	3,775	1,450	0	1,310	124,147	121,531
Letter (English, Speech, Reading)	1,025,960	8,075	2,080	0	12,450	1,048,565	1,136,804
Social Sciences (Govt, History, Geography, Eco, Sociology, Ed)	701,780	3,825	700	0	7,270	713,575	702,880
Physical Education (Kinesiology)	300,160	1,970	2,000	4,750	4,950	313,830	321,990
Psychology (Psychology, Student Development)	232,559	1,000	650	0	5,750	239,959	371,675
Biological Sciences	441,733	3,675	18,000	9,630	12,425	485,463	481,268
Computer-Information Science	11,004	550	300	0	275	12,129	55,557
Engineering (Engineering, Engineering Graphics)	16,618	0	50	0	130	16,798	18,078
Physical Sciences (Chemistry, Physics, Geology)	150,965	1,375	1,480	1,060	2,975	157,855	146,354
Mathematics	685,495	4,550	1,200	0	10,360	701,605	693,724
Total Acadmic Instruction - Lufkin	4,301,489	43,680	35,990	22,837	80,045	4,484,041	4,728,875
TEACHING CENTERS:							
Business Academic	1,800	0	0	0	0	1,800	1,704
English, Speech, Reading	207,754	5,700	30	0	1,170	214,654	235,432
Government, History, Sociology, Economics, Spanish, Geography	163,268	5,500	0	0	2,500	171,268	166,677
Psychology, Education, Physical Education, Student Development	92,237	80	50	0	1,400	93,767	63,474
Biology, Chemistry, Physics	70,204	4,830	2,000	0	1,450	78,484	73,438
Mathematics	161,109	3,700	100	0	0	164,909	132,125
Fine & Applied Arts	39,602	100	0	0	150	39,852	37,738
Total Academic Instruction - Teaching Centers	735,975	19,910	2,180	0	6,670	764,735	710,588
INSTRUCTIONAL ADMINISTRATION:							
Fine Arts	102,696	800	0	0	9,090	112,586	74,286
Liberal Arts	84,708	630	0	200	28,750	114,288	73,828
Science	96,948	2,240	0	0	910	100,098	63,947
Extended Programs/Teaching Centers	725,992	10,050	1,250	0	257,291	994,583	1,094,275
General Instructional Admin	175,068	4,650	0	0	4,800	184,518	135,858
Total Academic Instruction - Instructional Administration	1,185,412	18,370	1,250	200	300,841	1,506,073	1,442,194
Total Academic Instruction	<u>\$ 6,222,876</u>	<u>\$ 81,960</u>	<u>\$ 39,420</u>	<u>\$ 23,037</u>	<u>\$ 387,556</u>	<u>\$ 6,754,849</u>	<u>\$ 6,881,657</u>

ANGELINA COLLEGE
DETAIL OF EXPENDITURES
VOCATIONAL TECHNICAL INSTRUCTION & HEALTH CAREERS

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total 2017-18	Total 2016-17
LUFKIN CAMPUS:							
Business (Data Processing, Real Estate, Account., Mgmt., Office Tech.)	380,492	1,370	4,270	0	3,215	389,347	393,951
Industrial Education (Auto, Machine Tool, Diesel, HVAC, Welding)	338,635	1,700	102,800	8,500	15,090	466,725	324,298
Health Occupations							
Associate Degree Nursing 1541	796,004	9,500	2,500	950	44,900		
LVN Nursing 1540	343,847	6,000	1,400	1,000	23,850		
A.D. & LVN Nursing	1,139,851	15,500	3,900	1,950	68,750	1,229,951	1,301,598
Emergency Medical Services 1543	157,727	3,000	2,500	600	3,050		
Emergency Medical Services	157,727	3,000	2,500	600	3,050	166,877	153,025
Human Services, Human Services Coop., HC Intro	100,045	600	125	6,000	800	107,570	108,485
Radiologic Technology	356,288	7,700	600	0	10,975	375,563	362,323
Respiratory Therapy Technology	175,943	2,000	1,400	0	2,080	181,423	159,218
Pharmacy Tech., Diagnostic Medical Sonography, Surgical Tech.	242,169	4,855	3,000	1,700	4,595	256,319	257,617
Child & Family Development, Buckner	130,008	2,747	2,000	0	21,050	155,805	131,658
Health Occupations (AD, LVN, EMS, Rad. Tech., Resp., Pharm. Tech)	2,302,031	36,402	13,525	10,250	111,300	2,473,508	2,473,924
Electronics (Electro-Mech., Electronics)	222,990	2,300	4,500	1,000	2,410	233,200	237,529
Law Enforcement and Environmental (Criminal Justice, Paralegal)	142,790	725	300	0	1,015	144,830	135,351
Technical Drafting (Drafting & Design)	69,152	0	1,750	0	375	71,277	69,956
Related Instruction (Technical Computations, English-Voc-Tech)	17,648	0	0	0	25	17,673	56,806
Total Vocational Technical and Health Instruction - Lufkin	3,473,736	42,497	127,145	19,750	133,430	3,796,558	3,691,815
TEACHING CENTERS:							
Business (Data Processing, Accounting, Mgmt., Office Tech.)	17,701	0	0	0	0	17,701	26,662
Child & Family	6,000	0	0	0	0	6,000	10,224
Technical Drafting (Drafting & Design)	12,601	0	0	0	0	12,601	13,696
Electronics (Electro-Mech., Electronics)	9,601	0	12,000	0	0	21,601	-
Industrial Education (Welding)	22,201	2,500	18,000	0	750	43,451	32,700
Total Vocational Technical Instruction - Teaching Centers	68,104	2,500	30,000	0	750	101,354	83,282
ADULT EDUCATION (Non-Credit but Reimbursable):							
Community Svc Instruc Prg-Voc 1571	66,000	7,000	6,600	500	118,425		
Community Serv-Child & Family 1575	10,000	500	3,000	500	7,100		
Lufkin and Teaching Centers	76,000	7,500	9,600	1,000	125,525	219,625	214,016
Law, Fire, and Health Related	612,904	31,310	31,500	35,600	44,057	755,371	714,414
Total Adult Education	688,904	38,810	41,100	36,600	169,582	974,996	928,430
INSTRUCTIONAL ADMINISTRATION:							
Technical-Vocational	134,885	2,410	0	0	30,660	167,955	128,860
Health Careers	136,111	950	0	0	33,200	170,261	105,420
Community Services, Extended Programs & Teaching Ctrs	211,318	2,700	0	0	26,200	240,218	247,934

Business-Vocational	<u>86,544</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>3,350</u>	<u>90,694</u>	<u>56,516</u>
Total Vocational Technical and Health Instructional Administration	<u>568,857</u>	<u>6,860</u>	<u>0</u>	<u>0</u>	<u>93,410</u>	<u>669,127</u>	<u>538,730</u>
Total Vocational Technical, Health, and Adult Ed. Instruction	<u>\$ 4,799,602</u>	<u>\$ 90,667</u>	<u>\$ 198,245</u>	<u>\$ 56,350</u>	<u>\$ 397,172</u>	<u>\$ 5,542,036</u>	<u>\$ 5,242,257</u>
Total Instruction	<u>\$ 11,022,478</u>	<u>\$ 172,627</u>	<u>\$ 237,665</u>	<u>\$ 79,387</u>	<u>\$ 784,728</u>	<u>\$ 12,296,885</u>	<u>\$ 12,123,914</u>

ANGELINA COLLEGE
DETAIL OF EXPENDITURES
EXPENSES OTHER THAN INSTRUCTION

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total 2017-18	Total 2016-17
<u>Extension & Public Service</u>							
Lufkin	\$ 15,000	\$ 6,010	\$ 1,000	\$ -	\$ 6,700	\$ 28,710	\$ 21,110
Teaching Centers	3,000	250	150	0	0	3,400	3,400
Total Extension and Public Service	18,000	6,260	1,150	0	6,700	32,110	24,510
<u>Library</u>							
Library	241,314	2,730	0	21,956	99,077	365,077	345,119
<u>Physical Plant Operations & Maintenance</u>							
Administration	254,470	800	0	0	2,750	258,020	241,261
Campus Security	0	0	0	0	56,200	56,200	174,922
Campus Police	151,008	3,000	0	43,000	3,450	200,458	31,750
Building Maintenance	158,952	1,900	0	118,500	329,800	609,152	526,298
Custodial Services	254,772	0	0	2,500	289,400	546,672	535,340
Grounds Maintenance	138,892	2,000	0	9,000	97,750	247,642	257,809
Mail Services	19,272	1,000	0	0	26,300	46,572	27,340
Utilities	0	0	0	0	975,000	975,000	1,001,000
Total Physical Plant	977,366	8,700	0	173,000	1,780,650	2,939,716	2,795,720
<u>General Administration</u>							
Board of Trustees	0	0	0	0	2,700	2,700	2,700
President's Office	276,142	10,000	0	0	11,800	297,942	285,396
Human Resources, Marketing, and Communications	186,868	8,025	0	0	108,000	302,893	256,024
Business Office	522,201	17,200	0	500	213,473	753,374	779,649
Management Information Systems	302,436	14,000	0	306,000	430,500	1,052,936	842,156
Total General Administration	1,287,647	49,225	0	306,500	766,473	2,409,845	2,165,925
<u>Student Services</u>							
Enrollment Services, Orientation and Records & Reports	201,012	7,500	0	0	54,600	263,112	275,263
Financial Aid	243,140	7,800	0	0	9,800	260,740	259,996
Tutoring Center	45,984	0	600	1,500	10,300	58,384	58,400
Other Student Services	545,987	19,850	0	2,000	110,050	677,887	567,710
Total Student Services	1,036,123	35,150	600	3,500	184,750	1,260,123	1,161,369

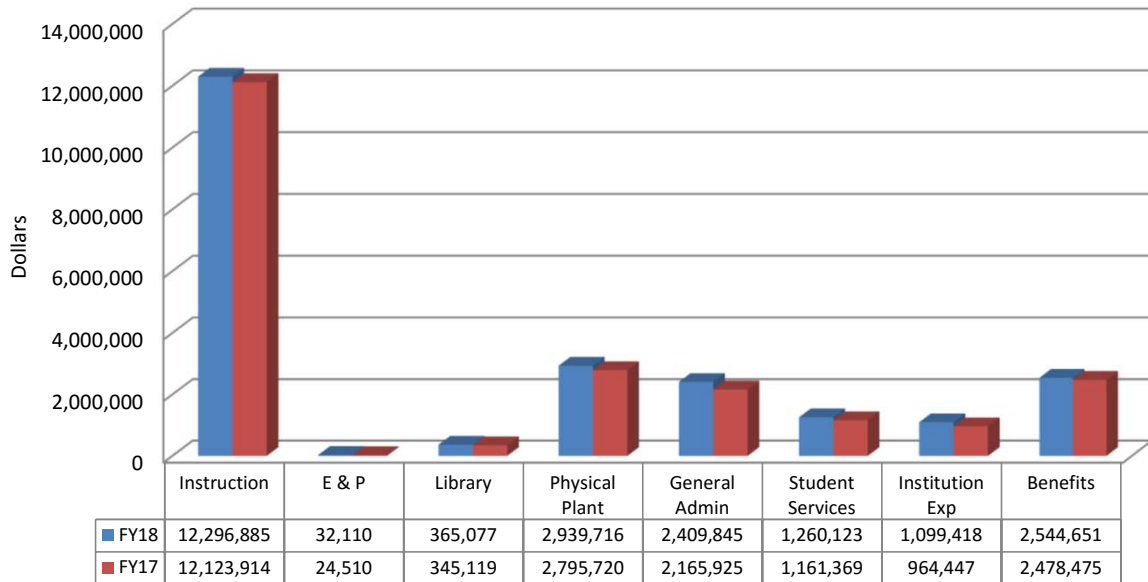
ANGELINA COLLEGE
DETAIL OF EXPENDITURES
EXPENSES OTHER THAN INSTRUCTION

		Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total 2017-18	Total 2016-17
<u>General Institutional</u>								
Special Activities	5220	2,000	0	0	0	118,371		
Innovation	5223	30,336	1,800	0	0	775		
Accreditation/QEP	5222	30,336	12,000	0	0	4,250		
Accreditation, Memberships, Official Functions		62,672	13,800	0	0	123,396	199,868	148,936
Institutional Research		45,000	850	0	0	100	45,950	57,180
Legal and Auditing Fees		0	0	0	0	85,000	85,000	138,000
Property, Liability Insurance, Etc.		0	0	0	0	111,600	111,600	100,000
Telephone, Advertising, Other		0	0	0	0	157,000	157,000	51,800
Trustees Election Expense		0	0	0	0	0	0	4,000
Property Tax Assessing/Collecting		0	0	0	0	150,000	150,000	155,000
Reserve for Contingencies		200,000	0	0	0	150,000	350,000	309,531
Total General Institutional		307,672	14,650	0	0	777,096	1,099,418	964,447
<u>Staff Benefits *</u>								
Group Insurance Premium		0	0	0	0	1,786,177	1,786,177	1,749,910
Medicare Taxes		0	0	0	0	185,794	185,794	189,026
Workmen's Compensation Insurance		0	0	0	0	30,418	30,418	29,670
Unemployment Compensation Insurance		0	0	0	0	12,962	12,962	13,407
Retirement Plan Contributions		0	0	0	0	529,300	529,300	496,462
Total Staff Benefits		0	0	0	0	2,544,651	2,544,651	2,478,475
Total Expenses Other Than Instruction		<u>\$3,868,123</u>	<u>\$116,715</u>	<u>\$1,750</u>	<u>\$504,956</u>	<u>\$6,159,396</u>	<u>\$10,650,940</u>	<u>\$9,935,565</u>
Total Expenditures - Educational & General Fund		<u>\$14,890,600</u>	<u>\$289,342</u>	<u>\$239,415</u>	<u>\$584,343</u>	<u>\$6,944,124</u>	<u>\$22,947,825</u>	<u>\$22,059,479</u>

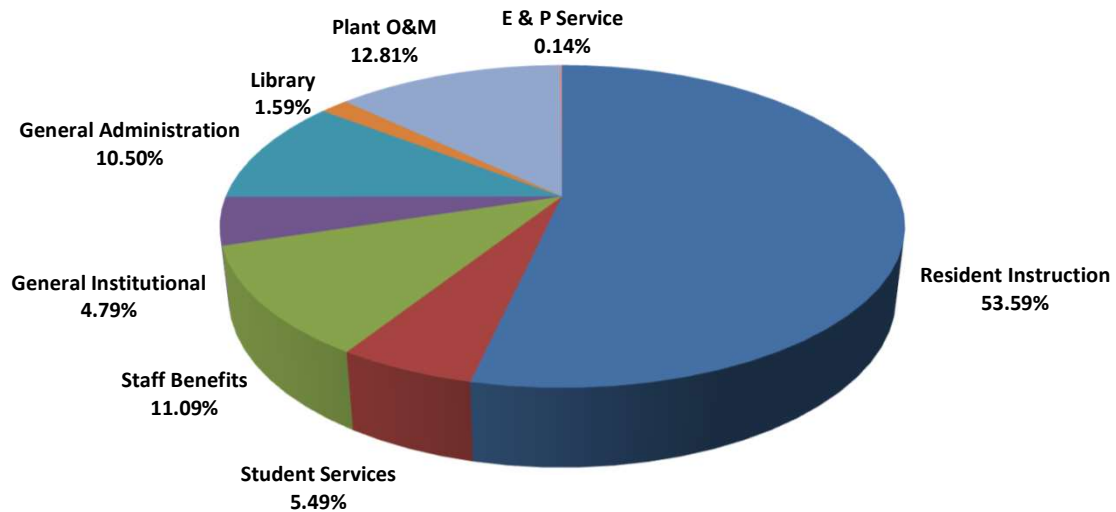
* Net with funds allocated to auxiliaries

ANGELINA COLLEGE
EXPENSES COMPARISON
EDUCATIONAL AND GENERAL FUND

FUNCTIONAL CATEGORY EXPENSE COMPARISON - FY18 vs FY17



EXPENSES BY MAJOR CATEGORY - FY18



ANGELINA COLLEGE
BUDGET SUMMARY
AUXILIARY FUND

	2017-2018		2016-2017	
	Amount	Percent	Amount	Percent
<u>Revenue</u>				
General College (A-1)	\$2,583,112	48.01%	\$ 919,879	18.38%
Athletics (A-2)	5,000	0.09%	4,500	0.09%
Bookstore (A-3)	2,086,200	38.77%	3,259,613	65.14%
Cafeteria-Snack Bar (A-4)	245,000	4.55%	301,000	6.02%
Dormitory (A-5)	250,000	4.65%	244,000	4.88%
Motor Pool (A-6)	-	0.00%	40,000	0.80%
Intramurals (A-7)	-	0.00%	-	0.00%
Student Center (A-8)	-	0.00%	-	0.00%
Student Publications (A-9)	-	0.00%	-	0.00%
Parking Services (A-10)	2,500	0.05%	5,000	0.10%
Vending Operations (A-11)	15,000	0.28%	18,000	0.36%
Copying Services (A-12)	144,741	2.69%	170,000	3.40%
Cheerleaders - Pom Squad (A-13)	-	0.00%	-	0.00%
Facility Rental (A-14)	49,000	0.91%	42,000	0.84%
AC Ambassadors (A-15)	-	0.00%	-	0.00%
Total Revenue	<u>\$ 5,380,553</u>	<u>100.00%</u>	<u>\$ 5,003,992</u>	<u>100.00%</u>
<u>Expenditures</u>				
General College (A-1)	\$859,821	15.98%	\$198,400	3.96%
Athletics (A-2)	1,645,073	30.57%	1,549,305	30.96%
Bookstore (A-3)	1,810,460	33.65%	2,437,193	48.70%
Cafeteria-Snack Bar (A-4)	432,950	8.05%	334,700	6.69%
Dormitory (A-5)	191,308	3.56%	149,346	2.98%
Motor Pool (A-6)	35,630	0.66%	40,000	0.80%
Intramurals (A-7)	1,150	0.02%	1,000	0.02%
Student Center (A-8)	116,564	2.17%	80,206	1.60%
Student Publications (A-9)	15,615	0.29%	15,915	0.32%
Parking Services (A-10)	7,900	0.15%	3,000	0.06%
Vending Operations (A-11)	-	0.00%	-	0.00%
Copying Services (A-12)	130,100	2.42%	96,600	1.93%
Cheerleaders - Pom Squad (A-13)	16,500	0.31%	46,278	0.92%
Facility Rental (A-14)	65,232	1.21%	52,049	1.04%
AC Ambassadors (A-15)	52,250	0.97%	-	0.00%
Total Expenditures	<u>\$ 5,380,553</u>	<u>100.00%</u>	<u>\$ 5,003,992</u>	<u>100.00%</u>

ANGELINA COLLEGE
AUXILIARY BUDGET DETAIL

SCHEDULE A-1
GENERAL INSTITUTIONAL FEES AND EXPENSES

	<u>2017-18</u>	<u>2016-17</u>
Revenues		
Fall Semester - General Institutional Fees	\$ 1,167,758	\$ 425,859
Spring Semester - General Institutional Fees	1,095,584	388,670
Summer Semesters - General Institutional Fees	316,470	101,550
Interest Income and Misc. Revenues	<u>3,300</u>	<u>3,800</u>
Total Revenues	2,583,112	919,879
 Expenses		
Memberships	(24,000)	(24,000)
Bad Debt	(60,000)	(53,500)
Grants, Medical Benefits and Misc Expenses	(400,821)	(48,900)
Transfers	<u>(375,000)</u>	<u>(72,000)</u>
Total Expenses	<u>(859,821)</u>	<u>(198,400)</u>
Net Revenue (Expenses)	<u>\$ 1,723,291</u>	<u>\$ 721,479</u>

SCHEDULE A-2
ATHLETICS (INTERCOLLEGIATE)

Revenue (Ticket Sales and Gifts)	\$ 5,000	\$ 4,700
 Expenses		
Salaries and Wages	(298,242)	(344,721)
Uniforms and Other Athletic Equipment	(102,000)	(95,639)
Travel (Including Meals and Recruiting)	(279,525)	(260,545)
Game Officials	(43,300)	(41,200)
Scholarships and Athletic Meal Charges	(563,136)	(574,080)
Staff Benefits	(95,300)	(50,800)
Athletic Insurance	(110,978)	(95,124)
Supplies, Postage, Copying, Memberships, Misc.	<u>(152,592)</u>	<u>(87,196)</u>
Total Expenses	<u>(1,645,073)</u>	<u>(1,549,305)</u>
Net Revenue (Expenses)	<u>\$ (1,640,073)</u>	<u>\$ (1,544,605)</u>
 Expenses by Sport		
Men's Basketball	\$ (261,756)	\$ (270,791)
Women's Basketball	(271,840)	(279,588)
Men's Baseball	(336,718)	(355,214)
Women's Softball	(324,578)	(326,972)
Men's Soccer	(116,878)	(115,221)
Women's Soccer	(116,878)	(115,221)
Athletic Trainer	(127,698)	-
Athletic Administration	<u>(88,727)</u>	<u>(86,299)</u>
Total Expenses by Sport	<u>\$ (1,645,073)</u>	<u>\$ (1,549,305)</u>

ANGELINA COLLEGE
AUXILIARY BUDGET DETAIL

SCHEDULE A-3
BOOKSTORE

	<u>2017-18</u>	<u>2016-17</u>
Revenue		
Bookstore	\$ 2,086,200	\$ 3,259,613
Expenses		
Salaries and Wages	(147,260)	(139,443)
Goods for Resale	(1,500,600)	(2,188,150)
Supplies, Equipment and Repairs	(37,900)	(9,900)
Contract Labor	(5,700)	(5,700)
Travel	(1,700)	(1,700)
Utilities (allocated)	(32,000)	(12,000)
Credit Card Fees, Benefits and Misc Expenses	(85,300)	(80,300)
Total Expenses	<u>(1,810,460)</u>	<u>(2,437,193)</u>
Net Revenue (Expenses)	<u>\$275,740</u>	<u>\$822,420</u>

SCHEDULE A-4
CAFETERIA

Revenue		
Food Service (Meal Ticket & Sales Commission)	\$ 245,000	\$ 301,000
Expenses		
Insurance and Utilities (allocated)	(62,200)	(41,200)
Contract Meal Cost	(350,000)	(270,000)
Equipment & Other Expenses	(20,750)	(70,500)
Total Expenses	<u>(432,950)</u>	<u>(381,700)</u>
Net Revenue (Expenses)	<u>\$ (187,950)</u>	<u>\$ (80,700)</u>

SCHEDULE A-5
DORMITORY

Revenue		
Dormitory Activities (Room Rate & Deposits)	\$ 250,000	\$ 244,000
Expenses		
Salaries and Wages	(10,008)	(36,546)
Insurance and Utilities (allocated)	(67,000)	(67,000)
Repairs	(60,000)	(7,500)
Custodial Maintenance	(20,000)	(16,000)
Furniture and Equipment	(5,000)	(5,000)
Supplies and Miscellaneous	(29,300)	(17,300)
Total Expenses	<u>(191,308)</u>	<u>(149,346)</u>
Net Revenue (Expenses)	<u>\$ 58,692</u>	<u>\$ 94,654</u>

ANGELINA COLLEGE
AUXILIARY BUDGET DETAIL

SCHEDULE A-6
MOTOR POOL

	<u>2017-18</u>	<u>2016-17</u>
Revenue		
Motor Pool	\$ -	\$ 40,000
Expenses		
Motor Pool (Vehicle Op, Maint., Insurance)	(35,630)	(40,000)
Net Revenue (Expenses)	<u>\$ (35,630)</u>	<u>\$ -</u>

SCHEDULE A-7
INTRAMURALS

Expenses		
Intramurals	\$ (1,150)	\$ (1,000)
Net Revenue (Expenses)	<u>\$ (1,150)</u>	<u>\$ (1,000)</u>

SCHEDULE A-8
STUDENT CENTER

Expenses		
Salaries and Wages	\$ (35,964)	\$ (35,256)
Picnics and Other Activities	(50,000)	(31,910)
Travel	(2,500)	(2,500)
Awards and Promotional Activities	(10,000)	(7,500)
Supplies and Miscellaneous	(18,100)	(3,235)
Net Revenue (Expenses)	<u>\$ (116,564)</u>	<u>\$ (80,401)</u>

SCHEDULE A-9
STUDENT PUBLICATIONS

Expenses		
Printing of Newspaper and Magazine	\$ (7,800)	\$ (7,800)
Office Supplies, Postage, Copying, etc.	(7,650)	(7,950)
Dues and Memberships	(165)	(165)
Net Revenue (Expenses)	<u>\$ (15,615)</u>	<u>\$ (15,915)</u>

SCHEDULE A-10
PARKING SERVICES

Revenue		
Parking Services (Tickets)	\$ 2,500	\$ 5,000
Expenses		
Parking Services	(7,900)	(3,000)
Net Revenue (Expenses)	<u>\$ (5,400)</u>	<u>\$ 2,000</u>

ANGELINA COLLEGE
AUXILIARY BUDGET DETAIL

SCHEDULE A-11
VENDING OPERATIONS

	<u>2017-18</u>	<u>2016-17</u>
Revenue		
Vending Operations	\$ 15,000	\$ 18,000
Net Revenue (Expenses)	<u>\$ 15,000</u>	<u>\$ 18,000</u>

SCHEDULE A-12
COPYING SERVICES

Revenue		
Sales	\$ 144,741	\$ 170,000
Expenses		
Supplies and Lease Costs	(130,100)	(96,600)
Net Revenue (Expenses)	<u>\$ 14,641</u>	<u>\$ 73,400</u>

SCHEDULE A-13
COLLEGE EVENT PROMOTION

Expenses		
Other Student Activity Expense	\$ (16,500)	\$ (4,050)
Total Expenses	<u>\$ (16,500)</u>	<u>\$ (4,050)</u>

SCHEDULE A-14
FACILITY RENTAL

Revenue		
Facility Rental	\$ 49,000	\$ 42,000
Expenses		
Auxiliary Security and Rental Operations	(46,032)	(43,449)
Allocation Utilities and Benefits	(19,200)	(8,600)
Total Expenses	<u>(65,232)</u>	<u>(52,049)</u>
Net Revenue (Expenses)	<u>\$ (16,232)</u>	<u>\$ (10,049)</u>

SCHEDULE A-15
AC AMBASSADORS

Expenses		
Scholarships	\$ (45,000)	\$ -
Supplies and Miscellaneous	(7,250)	-
Total Expenses	<u>\$ (52,250)</u>	<u>\$ -</u>

ANGELINA COLLEGE
GENERAL OBLIGATION DEBT BUDGET
RETIREMENT OF INDEBTEDNESS

TAX SUPPORTED DEBT

Limited Tax Bonds, Series 2008
Limited Tax Bonds, Series 2009
Limited Refunding Tax Bonds, Series 2015

	2008 Series	2009 Series	2015 Series	Total
Interest	\$311,763	\$231,875	\$58,800	\$602,438
Principal	325,000	200,000	640,000	1,165,000
Paying Agent's Fees	750	750	750	2,250
Total Funds Required	<u>\$637,513</u>	<u>\$432,625</u>	<u>\$699,550</u>	<u>\$1,769,688</u>

Source of funds (Estimated):

Total 2017 Debt To Be Paid With Property Taxes	\$1,769,688
Less: Certified 2016 Excess Debt Collections	(61,364)
Less: Amount Paid From Debt Service Fund	<u>0</u>
2017 Taxes Due Angelina College	1,708,324

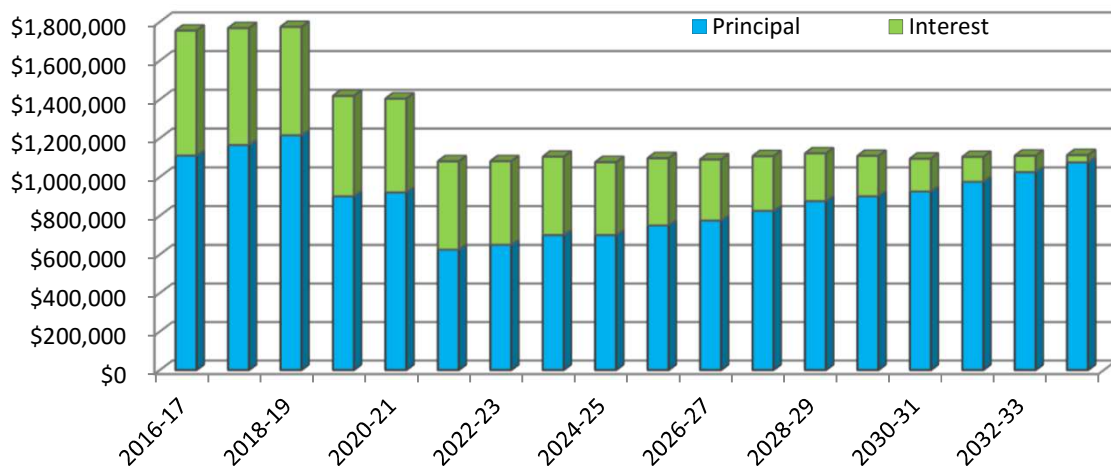
Projected Collection (100% collection rate)	1.00
2017 Taxes Due Adjusted For Collections	<u>1,708,324</u>
2018 Total Taxable Value for Angelina College	4,138,308,967
Tax Rate for College Bond Retirement per \$100 Valuation	<u>0.041280</u>

Estimated Debt Service Fund (08/31/2017)	95,000
2017 Taxes Due Angelina College	1,708,324
2017 Debt To Be Paid With Property Taxes	<u>(1,769,688)</u>
Estimated Debt Service Fund (8/31/2018)	<u>\$33,636</u>

ANGELINA COLLEGE
GENERAL OBLIGATION DEBT BUDGET
SCHEDULE OF GENERAL OBLIGATION DEBT REQUIREMENTS

Fiscal Year	Principal	Interest	Total	% of Principal Retired
2016-17	1,110,000.00	644,688.00	1,754,688.00	
2017-18	1,165,000.00	602,438.00	1,767,438.00	
2018-19	1,215,000.00	558,969.00	1,773,969.00	
2019-20	900,000.00	517,906.00	1,417,906.00	
2020-21	920,000.00	483,738.00	1,403,738.00	32.96%
2021-22	625,000.00	455,363.00	1,080,363.00	
2022-23	650,000.00	430,675.00	1,080,675.00	
2023-24	700,000.00	404,319.00	1,104,319.00	
2024-25	700,000.00	376,063.00	1,076,063.00	
2025-26	750,000.00	346,688.00	1,096,688.00	54.22%
2026-27	775,000.00	315,188.00	1,090,188.00	
2027-28	825,000.00	281,963.00	1,106,963.00	
2028-29	875,000.00	246,263.00	1,121,263.00	
2029-30	900,000.00	208,463.00	1,108,463.00	
2030-31	925,000.00	168,969.00	1,093,969.00	80.91%
2031-32	975,000.00	128,138.00	1,103,138.00	
2032-33	1,025,000.00	84,163.00	1,109,163.00	
2033-34	1,075,000.00	37,600.00	1,112,600.00	100.00%
TOTALS	<u>\$16,110,000.00</u>	<u>\$6,291,594.00</u>	<u>\$22,401,594.00</u>	

Average Annual Debt Years \$1,244,533
18



Angelina College
FACULTY SALARY SCHEDULE - 9 MONTH
2017-2018

Degree		Associate	Bachelor	Masters						Doctorate
		(or Cert.)		MA+0	MA+12	MA+24	MA+36	MA+48	MA+60	
	<u>Experience</u>									
Minimum Starting	0	\$ 36,083	\$ 37,526	\$ 39,778	\$ 40,573	\$ 41,385	\$ 42,213	\$ 43,057	\$ 43,918	\$ 44,796
	1	36,805	38,277	40,573	41,385	42,213	43,057	43,918	44,796	45,692
	2	37,541	39,042	41,385	42,213	43,057	43,918	44,796	45,692	46,606
	3	38,292	39,823	42,213	43,057	43,918	44,796	45,692	46,606	47,538
	4	39,057	40,620	43,057	43,918	44,796	45,692	46,606	47,538	48,489
	5	39,839	41,432	43,918	44,796	45,692	46,606	47,538	48,489	49,459
	6	40,635	42,261	44,796	45,692	46,606	47,538	48,489	49,459	50,448
	7	41,448	43,106	45,692	46,606	47,538	48,489	49,459	50,448	51,457
Maximum Starting	8	42,277	43,968	46,606	47,538	48,489	49,459	50,448	51,457	52,486
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Maximum Salary		\$ 53,617	\$ 55,762	\$ 59,108	\$ 60,290	\$ 61,496	\$ 62,726	\$ 63,980	\$ 65,260	\$ 73,493

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 Employees who attain the maximum salary for a specified degree level will not be eligible for increases unless they attain a higher degree level

⁴ The President may, at his discretion, deviate from a grade's maximum starting salary where it is in the best interest of the College

Angelina College
FACULTY SALARY SCHEDULE - 10.5 MONTH
2017-2018

Degree		Associate	Bachelor	Masters						Doctorate
		(or Cert.)		MA+0	MA+12	MA+24	MA+36	MA+48	MA+60	
	<u>Experience</u>									
Minimum Starting	0	\$ 42,097	\$ 43,781	\$ 46,408	\$ 47,336	\$ 48,282	\$ 49,248	\$ 50,233	\$ 51,238	\$ 52,262
	1	42,939	44,656	47,336	48,282	49,248	50,233	51,238	52,262	53,308
	2	43,798	45,549	48,282	49,248	50,233	51,238	52,262	53,308	54,374
	3	44,673	46,460	49,248	50,233	51,238	52,262	53,308	54,374	55,461
	4	45,567	47,390	50,233	51,238	52,262	53,308	54,374	55,461	56,571
	5	46,478	48,337	51,238	52,262	53,308	54,374	55,461	56,571	57,702
	6	47,408	49,304	52,262	53,308	54,374	55,461	56,571	57,702	58,856
	7	48,356	50,290	53,308	54,374	55,461	56,571	57,702	58,856	60,033
Maximum Starting	8	49,323	51,296	54,374	55,461	56,571	57,702	58,856	60,033	61,234
<hr/>										
Maximum Salary		\$ 62,554	\$ 65,056	\$ 68,959	\$ 70,338	\$ 71,745	\$ 73,180	\$ 74,644	\$ 76,137	\$ 85,742

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 Employees who attain the maximum salary for a specified degree level will not be eligible for increases unless they attain a higher degree level

⁴ The President may, at his discretion, deviate from a grade's maximum starting salary where it is in the best interest of the College

Angelina College
SALARY GRADES
2017-2018

Grade	Non-Exempt										Exempt		
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>		<u>10</u>	<u>11</u>	<u>12</u>
Minimum Starting	\$ 8.00	\$ 8.50	\$ 9.00	\$ 9.50	\$ 10.00	\$ 10.50	\$ 11.50	\$ 13.00	\$ 14.50		\$ 40,000	\$ 50,000	\$ 60,000
Maximum Starting	8.83	9.38	9.94	10.49	11.04	11.59	12.70	14.35	16.01		50,000	60,000	70,000
<hr/>													
Max. Rate/Salary	\$ 11.89	\$ 12.63	\$ 13.37	\$ 14.12	\$ 14.86	\$ 15.60	\$ 17.09	\$ 19.32	\$ 21.55		\$ 65,000	\$ 80,000	\$ 90,000

¹ Employees may enter within the specified range depending on their experience and other considerations

² Employees who attain the maximum rate/salary for a specified level will not be eligible for increases unless they are promoted to a higher Grade

³ The President may, at his discretion, deviate from a grade's maximum starting salary where it is in the best interest of the College