

ANGELINA COLLEGE
OPERATING BUDGET
FISCAL YEAR 2013 – 2014

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

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



Angelina College

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

To the Board of Trustees:

The following annual budget for Angelina College for the fiscal year ending August 31, 2014 is hereby submitted for approval. The detailed written budget is presented in four distinct sections.

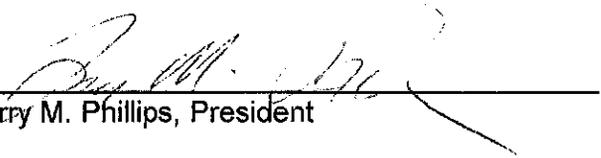
The first section covers the primary functions of the College and is referred to as the budget for Educational and General Purposes. This section provides details regarding estimated income and expenditures for these types of expenditures.

The second section summarizes and displays in detail the 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 final section includes the Tax Rate Resolution which will be adopted in September once the final tax rolls are certified.

The Educational and General Budget totals \$20,696,867 for 2013 - 2014.



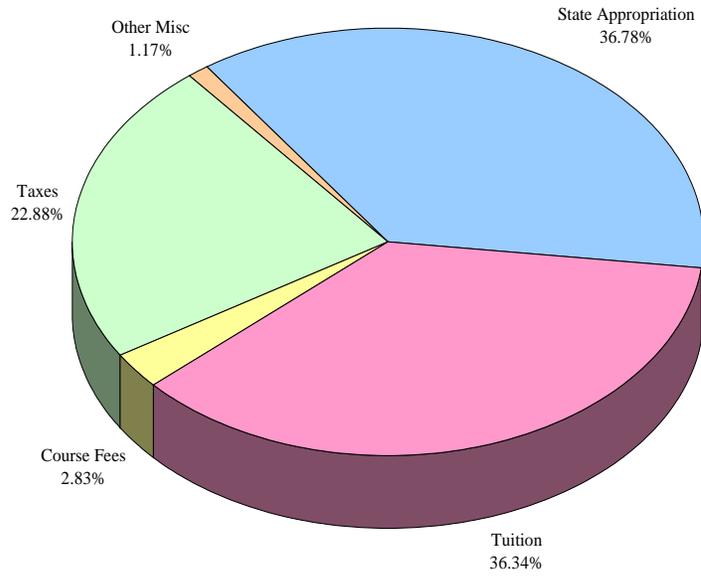
Larry M. Phillips, President

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

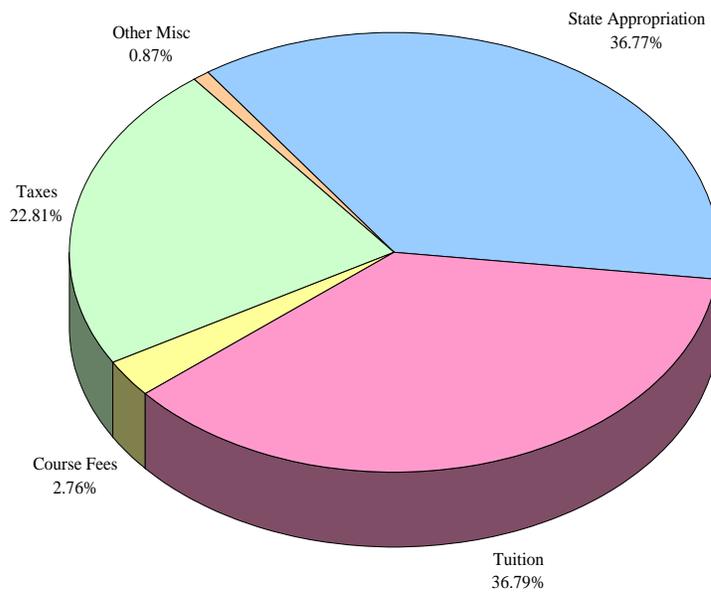
CLASSIFICATION	2012-2013		2013-2014	
	Amount	Percent	Amount	Percent
Revenue				
Coordinating Board	\$7,240,811	36.78%	\$7,610,997	36.77%
Total State Funds	7,240,811	36.78%	7,610,997	36.77%
Tuition (including TPEG and waivers offset)	7,152,965	36.34%	7,615,000	36.79%
Lab and Course Related Fees	556,670	2.83%	570,200	2.76%
Local Tax Collections	4,504,107	22.88%	4,720,870	22.81%
Other Fees and Local Income	230,500	1.17%	179,800	0.87%
Total Local Funds	12,444,242	63.22%	13,085,870	63.23%
Total Estimated Revenue	<u>\$19,685,053</u>	<u>100.00%</u>	<u>\$20,696,867</u>	<u>100.00%</u>
Expenditure				
Resident Instruction (Academic)				
Faculty Salaries	\$4,885,485	24.81%	\$5,061,013	24.45%
Operating Expenses	275,858	1.40%	288,945	1.40%
Instructional Administration	1,169,098	5.94%	1,365,474	6.60%
Total Resident Instruction (Academic)	6,330,440	32.15%	6,715,432	32.45%
Resident Instruction (Technical-Vocational)				
Faculty Salaries	3,850,471	19.56%	3,983,187	19.25%
Operating Expenses	408,867	2.08%	404,080	1.95%
Instructional Administration	530,499	2.69%	541,254	2.62%
Total Resident Instruction (Technical-Vocational)	4,789,837	24.33%	4,928,521	23.82%
Total Resident Instruction	11,120,277	56.48%	11,643,952	56.27%
Extension and Public Service	34,850	0.18%	29,000	0.14%
Library	326,923	1.66%	330,051	1.59%
Physical Plant Operation & Maintenance	2,592,777	13.17%	2,703,727	13.06%
General Administration	1,621,727	8.24%	1,801,317	8.70%
Student Services	1,075,830	5.47%	1,102,963	5.33%
General Institutional Expenses	830,169	4.22%	943,857	4.56%
Staff Benefits (net)	2,082,500	10.58%	2,142,000	10.35%
Total Estimated Expenditures	<u>\$19,685,053</u>	<u>100.00%</u>	<u>\$20,696,867</u>	<u>100.00%</u>

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

REVENUE BY MAJOR CATEGORY - FY 2012/2013

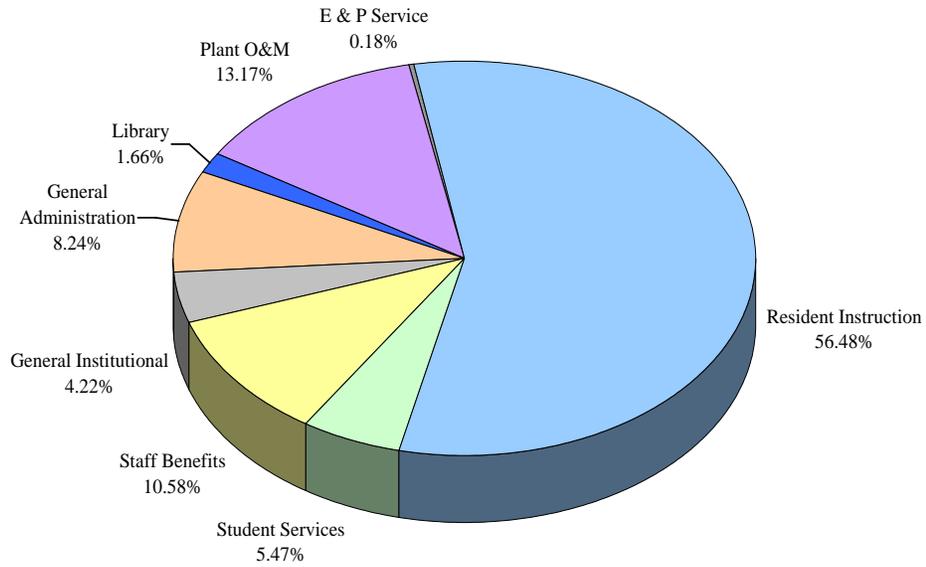


REVENUE BY MAJOR CATEGORY - FY 2013/2014

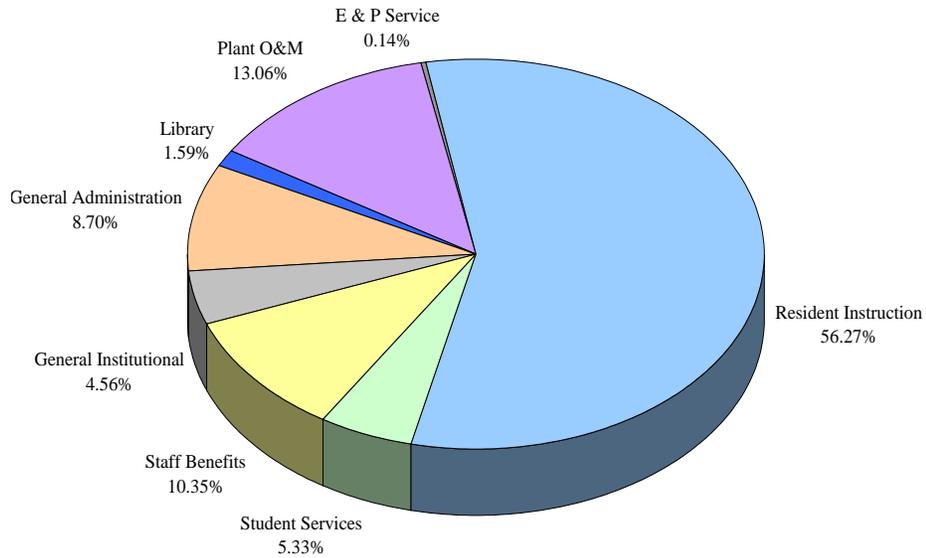


ANGELINA COLLEGE
 BUDGET COMPARISON
 BY MAJOR EXPENDITURE COMPARISON BY YEAR
 FOR EDUCATIONAL AND GENERAL PURPOSES

EXPENSES BY MAJOR CATEGORY - FY 2012/2013



EXPENSES BY MAJOR CATEGORY - FY 2013/2014



ANGELINA COLLEGE

EXHIBIT A
SUMMARY OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

Educational & General	
State Funds	
Coordinating Board (Schedule A-1)	<u>\$7,610,997</u>
Total State Funds	<u>7,610,997</u>
Local Funds	
Tuition (Schedule A-2)	7,615,000
Laboratory Fees (Schedule A-3)	525,400
Miscellaneous Fees (Schedule A-4)	44,800
Tax Collections (Schedule A-5)	4,720,870
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>152,300</u>
Total Local Funds	<u>13,085,870</u>
Total Estimated Revenues Educational & General Fund	<u><u>\$20,696,867</u></u>

See Exhibits A-1 through A-6 for details

ANGELINA COLLEGE

EXHIBIT A
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-1
State Appropriations

State Legislative Appropriations	
Academic	\$3,718,977
Technical/Vocational	2,763,978
Other State Funds	<u>1,128,042</u>
Total Appropriations	<u><u>\$7,610,997</u></u>

SCHEDULE A-2
Tuition

Estimated Tuition	
Fall Semester	\$3,704,500
Spring Semester	3,295,300
Summer Terms	<u>844,100</u>
Estimated Tuition - Credit Courses	<u>7,843,900</u>
Estimated Tuition - Non-Credit Courses:	
Reimbursable Courses	\$520,000
Non-Reimbursable Courses	<u>43,200</u>
Estimated Tuition - Non-Credit Courses:	<u>563,200</u>
Total Estimated Tuition	<u>8,407,100</u>
Less Estimated TPEG/Transfers:	
TPEG set aside	(\$490,000)
Tuition Scholarships and Waivers	<u>(302,100)</u>
Total Estimated Transfers	<u>(792,100)</u>
Net Estimated Tuition	<u><u>\$7,615,000</u></u>

SUMMARY NET WITH TPEG/TRANSFERS:

Tuition (Credit Courses)	\$7,088,900
Tuition - Adult Education (Non-Credit but Reimbursable)	488,465
Tuition - Adult Education (Non-Credit but not Reimbursable)	<u>37,635</u>
Total Net Estimated Tuition	<u><u>\$7,615,000</u></u>

ANGELINA COLLEGE
EXHIBIT A
SUMMARY OF ESTIMATED REVENUE

SCHEDULE A-3
Laboratory Fees

Fall Semester	\$243,100
Spring Semester	218,300
Summer Terms	<u>64,000</u>
Total Laboratory Fees	<u>\$525,400</u>

SCHEDULE A-4
Miscellaneous Fees

Schedule Change Fees, Late Registration Fees, Student Liability Insurance and Other	\$44,800
Total Lab and Miscellaneous Fees	<u><u>\$570,200</u></u>

SCHEDULE A-5
Tax Collections
Maintenance & Operations

Certified Total Market Value	\$5,375,827,468
Less: Rolling Stock, Productivity Loss, Intangibles, & Exemptions	<u>(1,483,334,638)</u>
Total Taxable Value for Angelina College	3,892,492,830
Angelina College Tax Rate per \$100 Valuation	<u>0.123920</u>
Tax Due Angelina College	4,823,577
Projected Collection (97%)	<u>97%</u>
Net Anticipated Current Tax Collections	4,678,870
Delinquent Tax Collections	30,000
Penalty and Interest on Delinquent Tax Collections	<u>12,000</u>
Total Estimated Tax Collections	<u><u>\$4,720,870</u></u>

SCHEDULE A-6
Transfers and Indirect Cost Recoveries

Indirect Cost Recoveries	\$25,000
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ANGELINA COLLEGE

EXHIBIT B
SUMMARY OF ESTIMATED EXPENDITURES
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

EDUCATIONAL AND GENERAL FUND

	<u>Salaries & Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
For Educational and General Purposes						
Resident Instruction - Academic						
Lufkin Campus	\$4,321,192	\$43,180	\$41,703	\$15,100	\$141,812	\$4,562,986
Teaching Centers	739,821	25,450	2,205	0	19,495	786,971
Instructional Administration	1,018,040	17,120	2,250	1,350	326,714	1,365,474
Total Resident Instruction - Academic	<u>6,079,053</u>	<u>85,750</u>	<u>46,158</u>	<u>16,450</u>	<u>488,021</u>	<u>6,715,432</u>
Resident Instruction - Technical-Vocational						
Lufkin Campus	3,305,437	43,150	61,573	5,000	145,350	3,560,510
Teaching Centers	87,246	5,000	7,750	0	3,800	103,796
Adult Education	590,504	21,850	36,300	3,900	70,407	722,961
Instructional Administration	477,554	4,750	0	0	58,950	541,254
Total Resident Instruction - Technical-Vocational	<u>4,460,741</u>	<u>74,750</u>	<u>105,623</u>	<u>8,900</u>	<u>278,507</u>	<u>4,928,521</u>
Total Resident Instruction	10,539,794	160,500	151,780	25,350	766,528	11,643,952
Extension & Public Service	21,000	2,300	1,300	0	4,400	29,000
Library	236,206	1,530	0	23,900	68,415	330,051
Physical Plant Operation & Maintenance	1,018,253	3,600	0	127,800	1,554,074	2,703,727
General Administration	1,029,297	20,225	0	2,000	749,795	1,801,317
Student Services	960,838	19,880	75	0	122,170	1,102,963
General Institutional Expenses	31,548	12,000	0	125,000	775,309	943,857
Staff Benefits	0	0	0	0	2,142,000	2,142,000
Total for Educational & General Funds	<u>\$13,836,936</u>	<u>\$220,035</u>	<u>\$153,155</u>	<u>\$304,050</u>	<u>\$6,182,691</u>	<u>\$20,696,867</u>

ANGELINA COLLEGE

SCHEDULE B-1
ACADEMIC RESIDENT INSTRUCTION EXPENSES

	<u>Salaries & 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	\$56,736	\$1,075	\$553	\$0	\$1,920	\$60,283
<u>Fine and Applied Arts:</u>						
Art, Graphic Arts, Theater, Music, Voice, Piano, Band, Dance Choir	456,935	11,225	8,125	4,900	47,317	528,502
<u>Foreign Languages:</u>						
Spanish	69,376	450	100	0	1,400	71,326
<u>Communications:</u>						
Journalism	111,604	3,895	1,000	0	2,400	118,899
<u>Letters:</u>						
English, Speech, Reading	1,047,204	7,860	1,850	0	21,820	1,078,734
<u>Social Sciences:</u>						
Government, History, Geography, Economics, Sociology, Education	589,536	3,825	1,475	0	9,665	604,501
<u>Education:</u>						
Kinesiology	263,273	2,100	3,000	8,000	8,620	284,993
<u>Psychology:</u>						
Psychology, Student Development	357,976	1,800	950	0	7,975	368,701
<u>Biological Sciences:</u>						
Biology	390,008	3,575	19,500	0	22,470	435,553

	<u>Salaries & 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	81,696	550	1,300	0	1,175	84,721
<u>Engineering:</u>						
Engineering, Engineering Graphics	33,289	250	150	0	300	33,989
<u>Physical Sciences:</u>						
Chemistry, Physics, Geology	127,726	1,575	1,900	2,200	3,625	137,026
<u>Mathematics:</u>						
Mathematics	735,833	5,000	1,800	0	13,125	755,758
Total Resident Instruction - Lufkin	<u>4,321,192</u>	<u>43,180</u>	<u>41,703</u>	<u>15,100</u>	<u>141,812</u>	<u>4,562,986</u>
TEACHING CENTERS:						
Business Academic	511	0	0	0	15	526
English, Speech, Reading	252,192	6,700	80	0	3,575	262,547
Government, History, Sociology, Economics, Spanish, Geography	189,712	13,100	125	0	4,680	207,617
Psychology, Education, Physical Education, Student Development	61,344	1,500	50	0	4,100	66,994
Biology, Chemistry, Physics	54,528	50	1,800	0	2,750	59,128
Mathematics	126,664	1,100	150	0	3,625	131,539
Fine & Applied Arts	54,870	3,000	0	0	750	58,620
Total Teaching Centers	<u>739,821</u>	<u>25,450</u>	<u>2,205</u>	<u>0</u>	<u>19,495</u>	<u>786,971</u>
INSTRUCTIONAL ADMINISTRATION:						
Fine Arts	63,755	720	0	0	9,425	73,900
Liberal Arts	65,546	600	0	0	2,085	68,231
Science	49,606	1,100	0	150	1,800	52,656
Extended Programs/Teaching Centers	724,257	11,150	2,250	1,200	309,679	1,048,536
General Instructional Admin	114,876	3,550	0	0	3,725	122,151
Total Instructional Administration	<u>1,018,040</u>	<u>17,120</u>	<u>2,250</u>	<u>1,350</u>	<u>326,714</u>	<u>1,365,474</u>
Total Academic Resident Instruction	<u>\$6,079,053</u>	<u>\$85,750</u>	<u>\$46,158</u>	<u>\$16,450</u>	<u>\$488,021</u>	<u>\$6,715,432</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	\$67,508	\$500	\$840	\$0	\$675	\$69,523
Accounting, Business Math	52,572	75	215	0	925	53,787
Real Estate	81,160	175	568	0	1,275	83,178
Word Processing	15,336	0	25	0	325	15,686
Business Data Processing	9,373	0	1,000	0	225	10,598
Total	249,585	900	2,400	0	1,650	254,535
	<u>475,534</u>	<u>1,650</u>	<u>5,048</u>	<u>0</u>	<u>5,075</u>	<u>487,307</u>
<u>Industrial Education</u>						
Automotive Technology	47,736	1,150	2,800	0	1,975	53,661
Machine Tool Technology	39,654	125	4,000	3,200	3,360	50,339
Diesel Technology	52,552	375	4,700	800	1,735	60,162
Welding	88,616	975	26,000	0	2,550	118,141
Total	228,558	2,625	37,500	4,000	9,620	282,303
<u>Law Enforcement and Environmental</u>						
Criminal Justice, Paralegal	120,464	850	450	0	1,690	123,454
<u>Health Occupations</u>						
A.D. & LVN Nursing	1,141,692	15,500	3,500	700	76,205	1,237,597
Emergency Medical Services	132,120	2,900	1,600	300	3,065	139,985
Human Services, Human Services Coop., HC Intro	130,464	450	225	0	2,050	133,189
Radiologic Technology	320,716	7,400	1,200	0	10,975	340,291
Respiratory Therapy Technology	181,764	2,400	1,500	0	2,850	188,514
Pharmacy Tech., Diagnostic Medical Sonography, Surgical Tech.	224,718	5,050	3,850	0	5,275	238,893
Child & Family Development, Buckner	80,284	2,500	2,300	0	25,150	110,234
Total	2,211,758	36,200	14,175	1,000	125,570	2,388,703
<u>Technical Drafting</u>						
Drafting & Design	58,237	375	1,200	0	510	60,322

	Salaries & Wages	Travel	Instructional Supplies	Capital Outlay	Other Expenses	Total
<u>Electronics</u>						
Electro-Mechanical Technology	80,848	525	1,500	0	2,085	84,958
Electronics	87,678	425	1,700	0	625	90,428
Total	168,526	950	3,200	0	2,710	175,386
<u>Related Instruction</u>						
Related-Technical Computations, English-Voc-Tech	42,360	500	0	0	175	43,035
Total Resident Instructions - Lufkin	3,305,437	43,150	61,573	5,000	145,350	3,560,510
TEACHING CENTERS:						
Child & Family, Criminal Justice, Human Services, Paralegal	20,448	0	0	0	400	20,848
Acctg, Mgmt, Bus Data Processing, Word Processing, Bus Math	20,222	400	250	0	600	21,472
Drafting & Design, Electro-Mechanical, Tech Computations	17,040	1,600	0	0	0	18,640
Welding	29,536	3,000	7,500	0	2,800	42,836
Total Teaching Centers	87,246	5,000	7,750	0	3,800	103,796
ADULT EDUCATION (Non-Credit but Reimbursable):						
Lufkin and Teaching Centers	48,000	4,750	3,600	0	26,900	83,250
Law, Fire, and Health Related	542,504	17,100	32,700	3,900	43,507	639,711
Total Adult Education	590,504	21,850	36,300	3,900	70,407	722,961
Total Technical-Vocational/Health Careers	3,983,187	70,000	105,623	8,900	219,557	4,387,267
INSTRUCTIONAL ADMINISTRATION:						
Technical-Vocational	111,593	1,400	0	0	3,100	116,093
Health Careers	91,417	950	0	0	6,575	98,942
Community Services, Extended Programs & Teaching Ctrs	216,246	1,600	0	0	46,100	263,946
Business-Vocational	58,298	800	0	0	3,175	62,273
Total Instructional Administration	477,554	4,750	0	0	58,950	541,254
Total Technical-Vocational/Health Careers Resident Instruction	\$4,460,741	\$74,750	\$105,623	\$8,900	\$278,507	\$4,928,521
Total Resident Instruction	\$10,539,794	\$160,500	\$151,780	\$25,350	\$766,528	\$11,643,952

ANGELINA COLLEGE

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

	<u>Salaries & Wages</u>	<u>Travel</u>	<u>Instructional Supplies</u>	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Total</u>
Lufkin	\$17,000	\$1,800	\$1,000	\$0	\$4,150	\$23,950
Teaching Centers	4,000	500	300	0	250	5,050
Total Extension and Public Service	<u>\$21,000</u>	<u>\$2,300</u>	<u>\$1,300</u>	<u>\$0</u>	<u>\$4,400</u>	<u>\$29,000</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	\$236,206	\$1,530	\$0	\$23,900	\$68,415	\$330,051
<u>Physical Plant Operations & Maintenance</u>						
Administration	212,232	1,100	0	0	5,450	218,782
Campus Security	121,789	0	0	800	4,100	126,689
Building Maintenance	167,645	1,300	0	114,000	235,980	518,925
Custodial Services	324,657	0	0	4,000	184,325	512,982
Grounds Maintenance	173,900	0	0	9,000	58,000	240,900
Mail Services	18,030	1,200	0	0	7,500	26,730
Utilities	0	0	0	0	1,058,719	1,058,719
Total Physical Plant	1,018,253	3,600	0	127,800	1,554,074	2,703,727
<u>General Administration</u>						
Board of Trustees	0	0	0	0	2,100	2,100
President's Office	206,055	6,000	0	0	2,550	214,605
Human Resources, Marketing, and Communications	170,176	6,225	0	0	62,020	238,421
Business Office	460,206	6,000	0	0	288,975	755,181
Management Information Systems	192,860	2,000	0	2,000	394,150	591,010
Total General Administration	1,029,297	20,225	0	2,000	749,795	1,801,317
<u>Student Services</u>						
Enrollment Services, Orientation and Records & Reports	299,678	5,970	0	0	63,180	368,828
Financial Aid	211,576	7,600	0	0	13,100	232,276
Other Student Services	449,584	6,310	75	0	45,890	501,859
Total Student Services	960,838	19,880	75	0	122,170	1,102,963

	<u>Salaries & 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	31,548	11,000	0	0	74,925	117,473
Institutional Research	0	1,000	0	0	5,450	6,450
Legal and Auditing Fees	0	0	0	0	59,000	59,000
Property, Liability Insurance, Etc.	0	0	0	0	94,500	94,500
Telephone, Advertising, Other	0	0	0	0	30,150	30,150
Trustees Election Expense	0	0	0	0	6,000	6,000
Property Tax Assessing/Collecting	0	0	0	0	140,000	140,000
Reserve for Contingencies	0	0	0	125,000	365,284	490,284
Total General Institutional Expenses	<u>31,548</u>	<u>12,000</u>	<u>0</u>	<u>125,000</u>	<u>775,309</u>	<u>943,857</u>
<u>Staff Benefits</u>						
Group Insurance Premium	0	0	0	0	1,477,241	1,477,241
Medicare Taxes	0	0	0	0	185,100	185,100
Workmen's Compensation Insurance	0	0	0	0	29,812	29,812
Unemployment Compensation Insurance	0	0	0	0	27,587	27,587
Optional Retirement Plan Contributions	0	0	0	0	422,260	422,260
Total Staff Benefits *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,142,000</u>	<u>2,142,000</u>
Total Expenses Other Than Resident Instruction	<u>\$3,276,142</u>	<u>\$57,235</u>	<u>\$75</u>	<u>\$278,700</u>	<u>\$5,411,763</u>	<u>\$9,023,915</u>
Total Estimated Expenditures - Educational & General Fund	<u>\$13,836,936</u>	<u>\$220,035</u>	<u>\$153,155</u>	<u>\$304,050</u>	<u>\$6,182,691</u>	<u>\$20,696,867</u>

* Net with \$295,000 allocated to auxiliaries

ANGELINA COLLEGE

EXHIBIT C
SUMMARY OF ESTIMATED REVENUES AND EXPENSES
AUXILIARY ENTERPRISES

FISCAL YEAR 2013-2014

	<u>Estimated Revenues</u>	<u>Estimated Expenses</u>	<u>Estimated Excess Revenues Closed to Fund Balances at 8/31/2014</u>
Fees, Investments & Other Revenue (C-1)	\$489,000	\$157,100	\$331,900
Athletics (C-2)	7,800	1,137,877	(1,130,077)
Bookstore (C-3)	3,006,000	2,441,852	564,148
Cafeteria-Snack Bar (C-4)	207,000	307,000	(100,000)
Dormitory (C-5)	244,000	144,521	99,479
Motor Pool (C-6)	45,500	45,500	0
Physical Training - Intramurals (C-7)	0	4,433	(4,433)
Student Center (C-8)	0	12,425	(12,425)
Student Publications (C-9)	0	11,365	(11,365)
Parking Services (C-10)	200,000	7,200	192,800
Vending Operations (C-11)	19,500	0	19,500
Copying Services (C-12)	171,000	125,050	45,950
Cheerleaders - Pom Squad (C-13)	0	47,318	(47,318)
Facility Rental (C-14)	34,000	28,659	5,341
Fund Balance Decrease	46,500	0	46,500
	<u>46,500</u>	<u>0</u>	<u>46,500</u>
Total Auxiliary Fund	<u><u>\$4,470,300</u></u>	<u><u>\$4,470,300</u></u>	<u><u>\$0</u></u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL
FISCAL YEAR 2013-2014

SCHEDULE C-1
GENERAL INSTITUTIONAL FEES
AND EXPENSES

Estimated Revenues:		
Fall Semester - General Institutional Fees	233,800	
Spring Semester - General Institutional Fees	205,700	
Summer Semesters - General Institutional Fees	59,000	
Miscellaneous Revenues	5,500	
Transfers Financial Aid Scholarships	<u>(15,000)</u>	
Total Estimated Revenues		\$489,000
Estimated Expenses:		
President's Trust	(12,500)	
Contract/Grant, Bad Debt, and Misc Expenses	<u>(144,600)</u>	
Total Estimated Expenses		<u>(157,100)</u>
Excess Revenues Over Expenses		<u><u>\$331,900</u></u>

SCHEDULE C-2
ATHLETICS (INTERCOLLEGIATE)

Estimated Revenue from Ticket Sales:		\$7,800
Estimated Expenses:		
Salaries and Wages	(270,499)	
Uniforms and Other Athletic Equipment	(77,200)	
Travel (Including Meals and Recruiting)	(124,700)	
Game Officials	(26,200)	
Scholarships and Athletic Meal Charges	(498,000)	
Staff Benefits	(25,400)	
Athletic Insurance	(78,968)	
Office Supplies, Postage, Copying, Telephone, Memberships and Miscellaneous	<u>(36,910)</u>	
Total Estimated Expenses		<u>(1,137,877)</u>
Excess Expenses over Revenues		<u><u>(\$1,130,077)</u></u>
Estimated Expenses by Sport:		
Basketball - Men		\$246,904
Basketball - Women		242,428
Baseball - Men		290,433
Softball - Women		291,479
Athletic Administration		<u>66,633</u>
Total Estimated Expenses by Sport		<u><u>\$1,137,877</u></u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL
FISCAL YEAR 2013-2014

SCHEDULE C-3
BOOKSTORE

Estimated Revenues:		
Cash & Credit Sales	3,006,000	
Total Estimated Revenues		\$3,006,000
Estimated Expenses:		
Salaries and Wages	(126,852)	
Goods for Resale	(2,203,400)	
Repairs	(500)	
Memberships	(700)	
Insurance - Property	(600)	
Equipment and Furniture	(4,000)	
Contract Labor	(1,000)	
Telephone	(650)	
Travel	(1,500)	
Utilities	(11,000)	
Supplies and Staff Benefits	(91,650)	
Total Estimated Expenses		(2,441,852)
Estimated Revenues Over Expenses		\$564,148

SCHEDULE C-4
CAFETERIA

Estimated Revenues:		
Contract Meal Sales	259,000	
Commissions on Cash Sales and Catering	11,000	
Transfers Out to Scholarships	(63,000)	
Total Estimated Revenues		\$207,000
Estimated Expenses:		
Insurance and Utilities	(44,000)	
Contract Meal Cost	(239,000)	
Equipment & Other Expenses	(24,000)	
Total Estimated Expenses		(307,000)
Excess Expenses over Revenues		(\$100,000)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL
FISCAL YEAR 2013-2014

SCHEDULE C-5
DORMITORY

Estimated Revenues:		
Rent Revenue	240,000	
Other Income (Deposit Forfeitures, etc.)	4,000	
Total Estimated Revenues		\$244,000
Estimated Expenses:		
Salaries and Wagers (per detail)	(33,576)	
Utilities	(70,000)	
Repairs	(1,895)	
Insurance	(2,000)	
Custodial Maintenance	(12,000)	
Equipment	(8,000)	
Supplies and Miscellaneous	(17,050)	
Total Estimated Expenses		(144,521)
Estimated Revenues Over Expenses		\$99,479

SCHEDULE C-6
MOTOR POOL

Estimated Revenues:		
Divisional Charges		\$45,500
Estimated Expenses:		
Fuel, License, Inspections, Repairs	(45,500)	
Equipment	0	
Total Estimated Expenses		(45,500)
Excess Expenses over Revenues		\$0

SCHEDULE C-7
PHYSICAL TRAINING - INTRAMURALS

Estimated Expenses:		
Salaries and Wages	(\$3,408)	
Staff Benefits	(200)	
Supplies	0	
Intramurals Expense - Officials and Awards	(825)	
Total Estimated Expenses		(\$4,433)

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL
FISCAL YEAR 2013-2014

SCHEDULE C-8
STUDENT CENTER

Total Estimated Expenses:		
Picnics and Other Activities	(6,000)	
Travel	(2,500)	
Awards and Promotional Activities	(3,800)	
Office Supplies	(100)	
Game Room Supplies and Repairs, and Misc.	<u>(25)</u>	
Total Estimated Expenses		<u><u>(\$12,425)</u></u>

SCHEDULE C-9
STUDENT PUBLICATIONS

Estimated Expenses:		
Printing of Newspaper and Magazine	(8,200)	
Office Supplies, Postage, Copying, Telephone, etc.	(3,000)	
Dues and Memberships	<u>(165)</u>	
Total Estimated Expenses		<u>(11,365)</u>
Excess Expenses over Revenues		<u><u>(\$11,365)</u></u>

SCHEDULE C-10
PARKING SERVICES

Estimated Revenues:		
Permit Sales		\$200,000
Estimated Expenses:		
Decals and Other Printed Materials		<u>(7,200)</u>
Estimated Revenue Over Expenses		<u><u>\$192,800</u></u>

ANGELINA COLLEGE - AUXILIARY BUDGET DETAIL
FISCAL YEAR 2013-2014

SCHEDULE C-11
VENDING OPERATIONS

Estimated Revenues:		
Vending Commissions	153,000	<u>\$19,500</u>
Estimated Revenue Over Expenses		<u>\$19,500</u>

SCHEDULE C-12
COPYING SERVICES

Estimated Revenues:		
Division Sales	153,000	
Cash Sales	<u>18,000</u>	
Total Estimated Revenues		\$171,000
Estimated Expenses:		
Maintenance Agreements, Supplies, Lease Costs	<u>(125,050)</u>	
Total Estimated Expenses		<u>(125,050)</u>
Estimated Revenue Over Expenses		<u>\$45,950</u>

SCHEDULE C-13
CHEERLEADERS-POM SQUAD

Estimated Expenses:		
Pom Squad Director	(5,176)	
Scholarships and Travel	(13,800)	
Insurance and Miscellaneous	<u>(28,342)</u>	
Total Estimated Expenses		<u>(\$47,318)</u>
Excess Expenses over Revenues		<u>(\$47,318)</u>

SCHEDULE C-14
FACILITY RENTAL

Estimated Revenues:		
Facility Rental		\$34,000
Estimated Expenses:		
Expenses from Operations		<u>(28,659)</u>
Excess Expenses over Revenues		<u>\$5,341</u>

ANGELINA COLLEGE
EXHIBIT D
FUNDS FOR RETIREMENT OF INDEBTEDNESS - GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

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	\$82,115	\$89,000	\$369,263	\$265,813	\$806,191
Principal	310,000	260,000	275,000	175,000	1,020,000
Paying Agent's Fees	600	600	600	600	2,400
Total Funds Required	<u>\$392,715</u>	<u>\$349,600</u>	<u>\$644,863</u>	<u>\$441,413</u>	<u>\$1,828,591</u>

Source of funds (Estimated):

2013 Total Taxable Value for Angelina College	\$3,892,492,830
Tax rate for College Bond Retirement per \$100 Valuation	<u>0.046760</u>

Taxes Due Angelina College	1,820,130
Projected Collection (97% collection rate)	<u>0.97</u>

Anticipated Current Year Tax Collections	1,765,526
Projected Penalty and Interest and Delinquent Collections	<u>12,000</u>
Total Anticipated Tax Collections	1,777,526
Estimated Balance (8/31/2013)	<u>56,005</u>

Total Funds Available	1,833,531
Less: Total Funds Required	<u>(1,828,591)</u>

Estimated Balance (8/31/2014)	<u><u>\$4,940</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, 2014

1995 REVENUE BONDS

Interest	\$39,660
Principal	240,000
Paying Agent's Fees	600
Total Funds Required	\$280,260

Sources of Funds (Estimated):

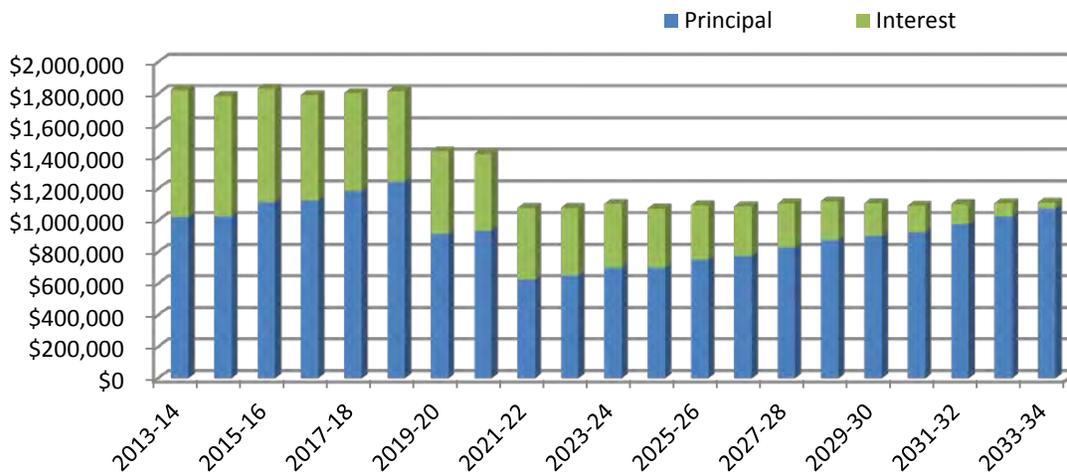
Balance - September 1, 2013 (Interest and Sinking):	
95 Revenue Bonds	\$283,760

Revenues:

Building Use Fees		
Fall Semester	186,000	
Spring Semester	167,000	
Summer Semester	44,000	
Total Funds Available		397,000
Less: Funds Required for 2013/2014 Debt Service		(280,260)
Less: Provision Required for 2014/2015		(282,300)
Funds Over Requirements		\$118,200

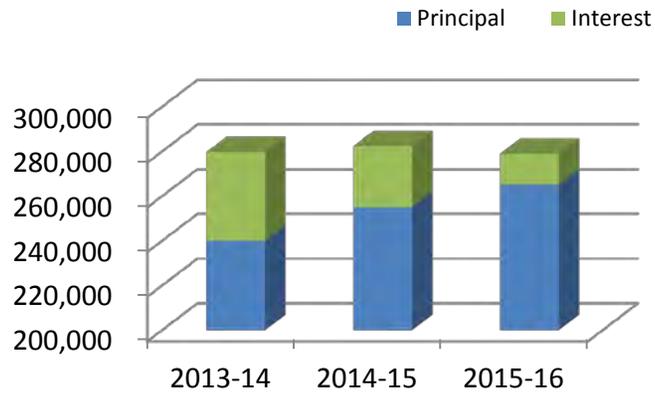
ANGELINA COLLEGE
EXHIBIT D - Continued
SCHEDULE OF GENERAL OBLIGATION DEBT REQUIREMENTS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

Fiscal Year	Principal	Interest	Total
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>\$19,365,000.00</u>	<u>\$8,637,920.00</u>	<u>\$28,002,920.00</u>
Average Annual Debt Years			\$1,333,472 21



ANGELINA COLLEGE
EXHIBIT D - Continued
SCHEDULE OF REVENUE DEBT REQUIREMENTS
FOR THE FISCAL YEAR ENDING AUGUST 31, 2014

Fiscal Year	Principal	Interest	Total
2013-14	240,000	39,660	279,660
2014-15	255,000	27,300	282,300
2015-16	265,000	13,913	278,913
TOTALS	\$760,000	\$80,873	\$840,873
Average Annual Debt Years			\$280,291 3



ANGELINA COUNTY JUNIOR COLLEGE DISTRICT
TAX RATE RESOLUTION
2013 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 2013-2014 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2013 tax roll, and which property is in said College District, at the rate of \$0.046760 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 2013-2014 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2013 tax roll, and which property is in said College District, at the rate of \$0.123920 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 2013-2014 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2013 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 3.58 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.52.

Section 7

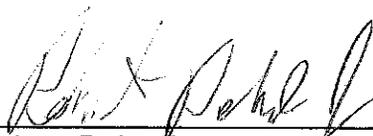
THE TAX RATE FOR DEBT SERVICE WILL DECREASE BY 3.15 PERCENT AND WILL DECREASE TAXES FOR DEBT SERVICE ON A \$100,000 HOME BY APPROXIMATELY \$1.52.

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

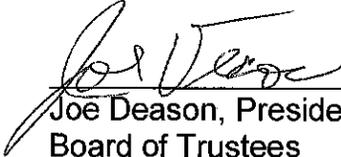
September 9, 2013

(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
 CLASSIFIED ENTRY LEVEL AND MAXIMUM HOURLY RATES
 2013-2014

Experience	Qualification Grade						
	1	2	3	4	5	6	7
Minimum Starting Salary	7.75	8.00	8.50	9.00	9.50	10.25	11.25
Maximum Starting Salary	7.75	8.50	9.00	9.50	10.20	11.00	12.25
Maximum Hourly Rate	10.31	10.90	14.80	15.20	16.00	16.30	16.60

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.

ANGELINA COLLEGE
FACULTY SALARY SCHEDULE
2013 - 2014

Experience Steps:	Degree or Qualification Level:						
	Master's + 0 hrs	M + 12	M + 24	M + 36	M + 48	M + 60	Doctor's
0	38904	39,408	39,948	40,872	41,844	42,924	43,968
1	39516	40,068	40,644	41,568	42,564	43,620	44,676
2	40128	40,728	41,340	42,264	43,284	44,316	45,384
3	40740	41,388	42,036	42,960	44,004	45,012	46,092
4	41352	42,048	42,732	43,656	44,724	45,708	46,812
5	42000	42,708	43,428	44,328	45,444	46,404	47,532
6	42600	43,368	44,124	45,000	46,164	47,112	48,252
7	43236	44,028	44,808	45,660	46,884	47,820	48,972
8	43860	44,664	45,492	46,308	47,616	48,516	49,692
9	44484	45,336	46,176	46,932	48,348	49,212	50,412
10	45144	46,008	46,860	47,604	49,080	49,908	51,132
11	45816	46,680	47,544	48,252	49,812	50,616	51,852
12	46500	47,352	48,228	49,032	50,544	51,324	52,560
13	47184	48,024	48,912	49,728	51,276	52,032	53,268
14	47952	48,708	49,524	50,448	52,008	52,740	53,976
15	48636	49,392	50,256	51,108	52,740	53,460	54,684
16	49320	50,076	50,988	51,792	53,448	54,132	55,344
17	50016	50,760	51,696	52,584	54,144	54,816	55,992
18	50676	51,468	52,404	53,220	54,852	55,476	56,700
19	51336	52,248	53,112	54,096	55,584	56,136	57,408
20	52020	52,980	53,820	54,744	56,316	56,880	58,116
21	52656	53,712	54,528	55,440	57,048	57,624	58,812
22	53412	54,444	55,224	56,100	57,780	58,368	59,604
23	54144	55,176	55,968	56,916	58,512	59,112	60,372
24	54804	55,932	56,712	57,588	59,244	59,856	61,140
25		56,604	57,456	58,356	59,976	60,612	61,992
26		57,276	58,212	59,124	60,708	61,368	63,084
27		57,960	58,968	59,892	61,440	62,124	64,188
28		59,316	59,748	60,864	62,172	62,880	65,292
29			61,272	61,836	62,904	63,624	66,396
30			62,808	65,172	63,636	64,368	67,500
31					64,368	65,124	68,616
32					65,100	65,880	69,744
33					65,832	66,624	70,860
34					66,564	68,544	71,976
35					71,952	72,528	74,664

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 \$568 per semester hour.
5. Scale for courses taught at the established teaching centers shall include \$568 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.