

BUDGET BOOK

Fiscal Year 2021-2022



Angelina
College

Lufkin
Polk

ANGELINA COLLEGE
Fiscal Year 2021-2022 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$340,477 which is a 3.98 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$184,982.

The members of the governing body voted on the budget as follows:

FOR: AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.164033/100	\$0.170958/100
No-New-Revenue Tax Rate:	\$0.157752/100	\$0.000000/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.135288/100	\$0.000000/100
Voter-Approval Tax Rate:	\$0.164033/100	\$0.000000/100
Debt Rate:	\$0.017922/100	\$0.025075/100

Total debt obligation for ANGELINA COLLEGE secured by property taxes: \$971,550

**ANGELINA COLLEGE
PRINCIPAL OFFICIALS**

BOARD OF TRUSTEES

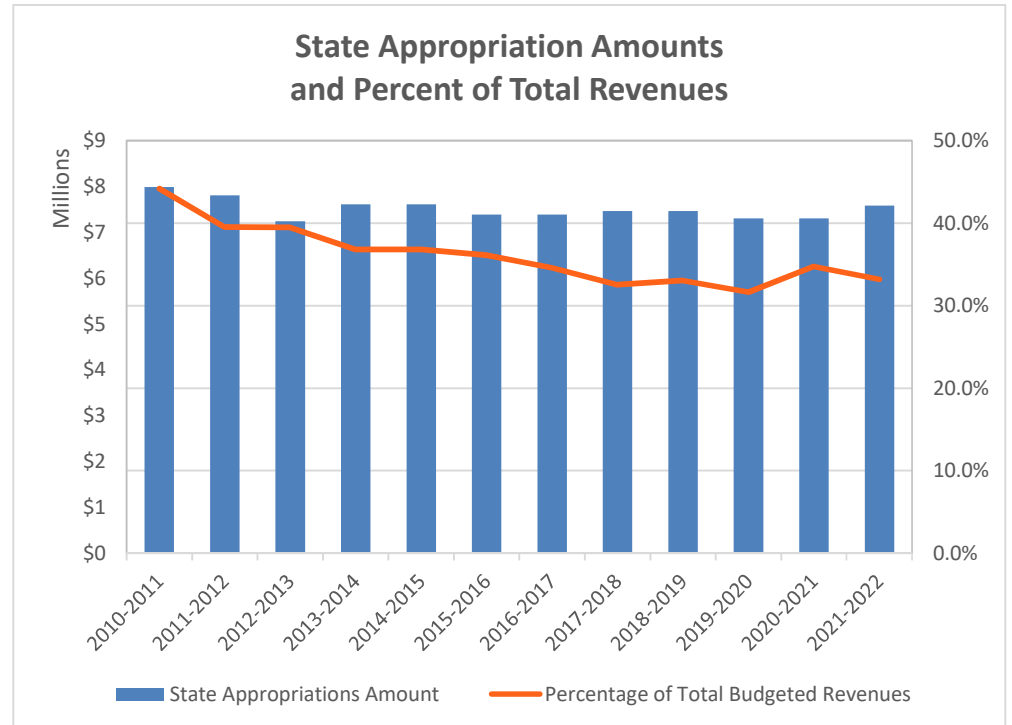
	<u>TITLE</u>	<u>TERM EXPIRES</u>
Ms. Hilary Haglund Walker	President	2026
Ms. Lynne Haney	Vice-President	2022
Dr. Robert Lindsey	Secretary	2026
Mr. Malcolm Deason	Member	2024
Mr. Curt Fenley	Member	2026
Dr. Sidney Roberts	Member	2022
Vacant	Member	2024

PRINICIPAL ADMINISTRATIVE OFFICERS

Dr. Michael Simon	President
Dr. Cynthia Casparis	VP of Academic Affairs
Mr. Chris Sullivan	VP of Business Affairs and Internal Counsel
Dr. Tim Ditoro	VP of Workforce and CE & Dean of Business & Tech.
Ms. Dana Smithhart	E.D. of Institutional Advancement and Student Affairs
Ms. Krista Brown	E.D. of Marketing and Strategic Enrollment

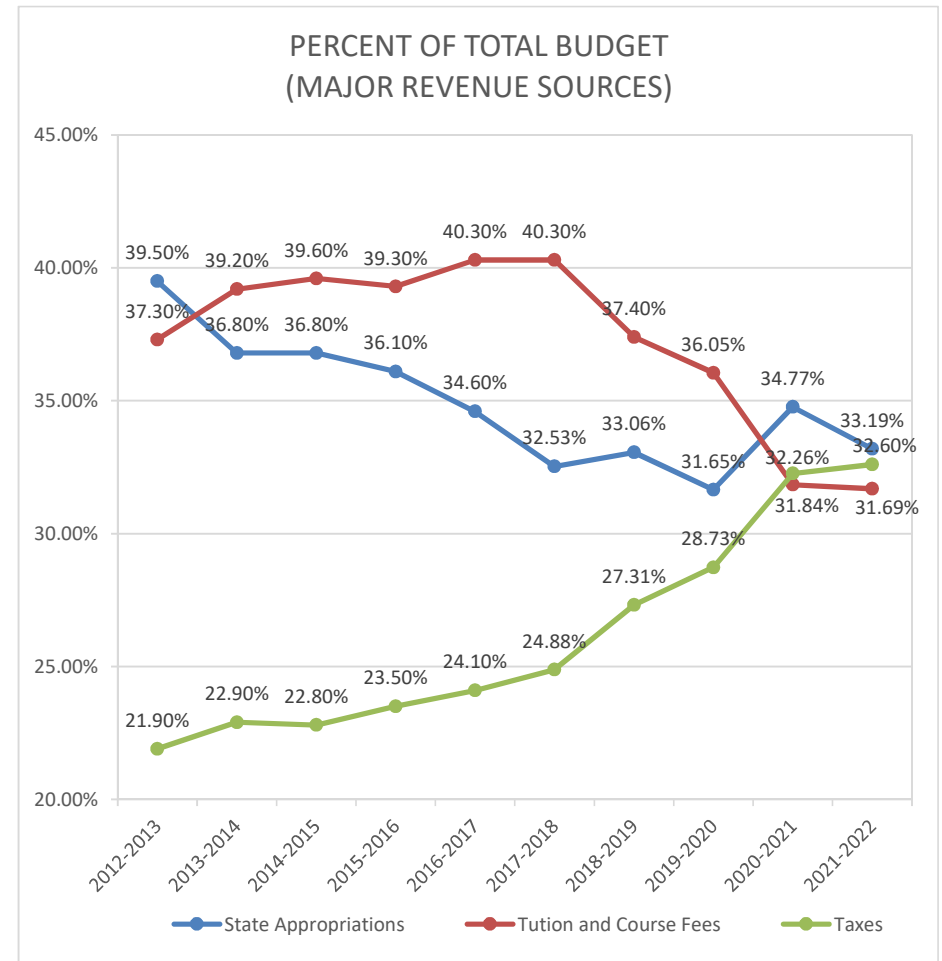
**ANGELINA COLLEGE
BUDGET SUMMARY
EDUCATIONAL AND GENERAL FUND**

	2021-2022	2020-2021
<u>Revenue</u>		
State Appropriations		
Contact Hour Funding	\$ 5,320,872	\$ 5,795,516
Core Operations	1,180,406	680,406
Success Points	1,080,565	830,529
Total State Funds	<u>7,581,843</u>	<u>7,306,451</u>
Local Funds		
Tuition (net TPEG and waivers)	6,064,051	6,001,744
Lab and Course Related Fees	1,173,000	689,100
Local Tax Collections	7,445,874	6,778,912
Other Income	577,507	1,738,801
Total Local Funds	<u>15,260,432</u>	<u>15,208,557</u>
Total Revenue	<u><u>\$ 22,842,275</u></u>	<u><u>\$ 22,515,008</u></u>
<u>Expenditures</u>		
Instruction		
Lufkin Campus	\$ 7,897,823	\$ 7,467,213
Distance Ed. and Centers	321,975	469,560
Adult Education	893,166	944,455
Instructional Administration	1,625,857	1,494,723
Total Instruction	<u>10,738,821</u>	<u>10,375,951</u>
Instructional Support	335,096	358,157
Physical Plant	2,990,803	2,955,493
Student Services	1,511,748	1,568,793
Institutional Support	7,265,807	7,256,613
Total Expenditures	<u><u>\$ 22,842,275</u></u>	<u><u>\$ 22,515,008</u></u>



**ANGELINA COLLEGE
REVENUE SUMMARY
EDUCATIONAL AND GENERAL FUND**

	2021-2022	2020-2021
State Appropriations		
Contact Hour Funding	\$ 5,320,872	\$ 5,795,516
Core Operations	1,180,406	680,406
Success Points	1,080,565	830,529
Total State Appropriations	<u>7,581,843</u>	<u>7,306,451</u>
Tuition		
Credit Courses	6,229,552	6,224,855
Non-Credit Courses	510,000	397,558
TPEG, Scholarships & Waivers	(675,500)	(620,669)
Total Tuition	<u>6,064,052</u>	<u>6,001,744</u>
Laboratory and Miscellaneous Fees		
Laboratory Fees	1,150,000	665,600
Miscellaneous Fees	23,000	23,500
Total Lab and Miscellaneous Fees	<u>1,173,000</u>	<u>689,100</u>
Tax Collections - Maintenance & Operations		
Tax Due Angelina College	7,920,294	7,235,389
Projected Collection	0.93	0.93
Net Anticipated Current Tax Collections	<u>7,365,874</u>	<u>6,728,912</u>
Delinquent Tax Collections	50,000	25,000
Penalty and Interest on Tax Collections	30,000	25,000
Total Tax Collections	<u>7,445,874</u>	<u>6,778,912</u>
Other Income		
Other Fees and Local Income		
Indirect Cost Recoveries	25,000	50,000
Testing and Assessment Fees	100,000	83,200
Miscellaneous & Transfers	452,507	1,605,601
Total Local Funds	<u>577,507</u>	<u>1,738,801</u>
Total Revenue	<u><u>\$ 22,842,275</u></u>	<u><u>\$ 22,515,008</u></u>



**ANGELINA COLLEGE
DETAIL OF EXPENDITURES
INSTRUCTION**

	<u>Total 2021-2022</u>	<u>Total 2020-2021</u>
LUFKIN CAMPUS		
Academic Instruction		
English, Speech, Reading & Business	965,231	1,063,086
Fine & Applied Arts	565,997	560,878
Social Sciences & STSU	1,020,051	1,000,749
Science, Math & Engineering	<u>1,241,083</u>	<u>1,219,652</u>
Total Acadmic Instruction - Lufkin	<u>3,792,361</u>	<u>3,844,365</u>
Vocational Technical Instruction		
Business	152,965	181,351
Industrial Education	444,519	426,676
Health Occupations	3,137,497	2,657,690
Electronics	154,094	151,792
Law Enforcement and Environmental	148,021	138,281
Tech. Computations, Drafting and English	<u>68,365</u>	<u>67,058</u>
Total Vocational Technical - Lufkin	<u>4,105,461</u>	<u>3,622,848</u>
Total Instruction - Lufkin	<u>7,897,823</u>	<u>7,467,213</u>
ADULT EDUCATION		
Law, Fire, and Health Related	696,241	750,230
Lufkin and Centers	<u>196,925</u>	<u>194,225</u>
Total Adult Education	<u>893,166</u>	<u>944,455</u>
DISTANCE EDUCATION AND CENTERS		
Academic Instruction - DE and Centers	289,075	436,660
Vocational Tech Instruction - Centers	<u>32,900</u>	<u>32,900</u>
Total Instruction - DE and Centers	<u>321,975</u>	<u>469,560</u>
INSTRUCTIONAL ADMINISTRATION		
Academic Divisions	674,437	634,067
Distance Ed. & Community Services	641,174	561,326
General Instructional Admin	<u>310,246</u>	<u>299,330</u>
Total Instructional Administration	<u>1,625,857</u>	<u>1,494,723</u>
 Total Instruction	 <u><u>\$ 10,738,821</u></u>	 <u><u>\$ 10,375,951</u></u>

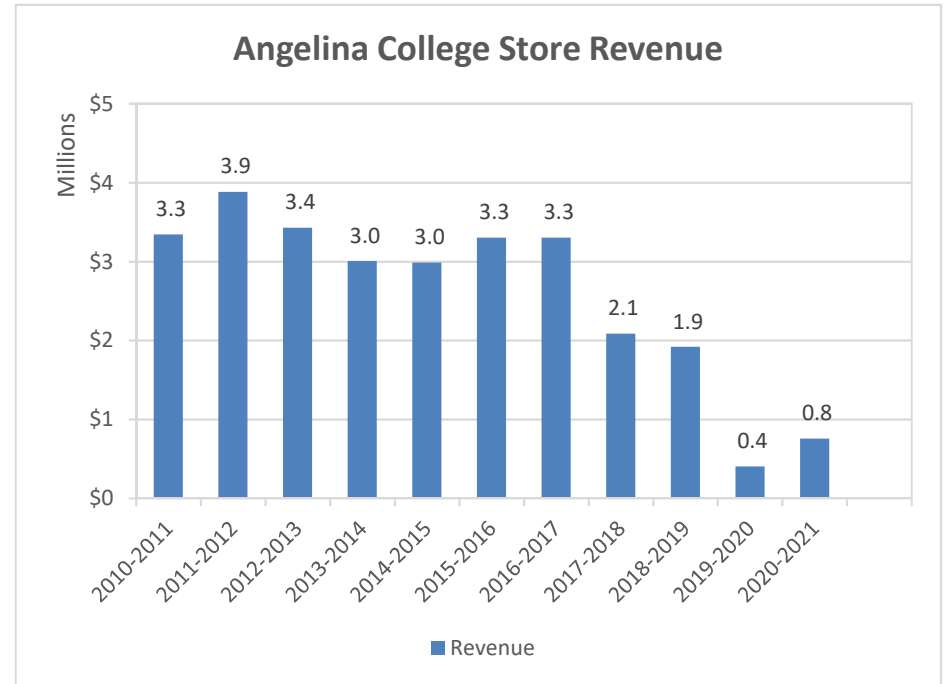
**ANGELINA COLLEGE
DETAIL OF EXPENDITURES
EXPENSES OTHER THAN INSTRUCTION**

	<u>Total 2021-2022</u>	<u>Total 2020-2021</u>
INSTRUCTIONAL SUPPORT		
Library	\$ 308,296	\$ 331,357
Distance Ed. & Community Services	<u>26,800</u>	<u>26,800</u>
Total Instructional Support	<u>335,096</u>	<u>358,157</u>
PHYSICAL PLANT		
General Services	2,145,803	2,080,493
Utilities	<u>845,000</u>	<u>875,000</u>
Total Physical Plant	<u>2,990,803</u>	<u>2,955,493</u>
STUDENT SERVICES		
Enrollment, SS&I, and Tutoring	592,105	651,958
Financial Aid	301,604	303,614
Dean's Office and Other Student Services	<u>618,039</u>	<u>613,221</u>
Total Student Services	<u>1,511,748</u>	<u>1,568,793</u>
INSTITUTIONAL SUPPORT		
Board of Trustees	50,000	1,333
President's Office	452,816	452,499
HR, Marketing, and Communications	456,348	359,821
Business Office & Grants	848,663	856,929
Management Information Systems	1,455,821	1,207,075
Campus Security	326,054	328,956
Institutional Research & Effectiveness	191,906	175,000
General Institution	639,000	658,800
Staff Benefits	2,545,200	2,716,200
Reserve	<u>300,000</u>	<u>500,000</u>
Total Institutional Support	<u>7,265,807</u>	<u>7,256,613</u>
Total Expenses Other Than Instruction	<u><u>12,103,454</u></u>	<u><u>12,139,056</u></u>
Total Expenditures - E&G Fund	<u><u>\$ 22,842,275</u></u>	<u><u>\$ 22,515,008</u></u>

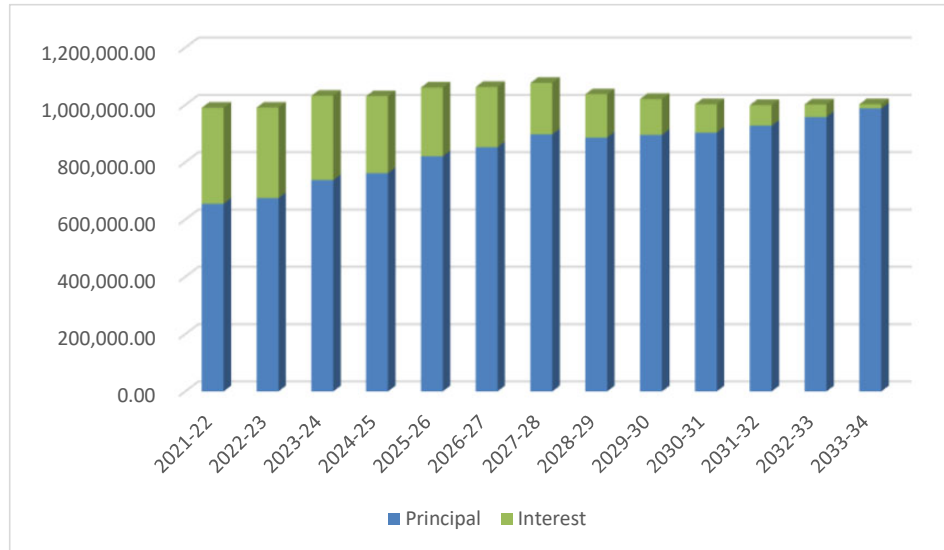
**ANGELINA COLLEGE
BUDGET SUMMARY
AUXILIARY FUND**

	<u>2021-2022</u>	<u>2020-2021</u>
<u>Revenue</u>		
General Institution	\$ 2,323,000	\$ 2,171,452
Athletics	0	0
Bookstore	756,000	883,500
Cafeteria & Vending	335,000	6,000
Dormitory	230,000	0
Parking	3,000	3,000
Copying Services	102,000	129,000
Facility Rental	30,000	32,500
Total Revenue	<u>\$ 3,779,000</u>	<u>\$ 3,225,452</u>

<u>Expenditures</u>		
General College	\$ 498,500	\$ 1,513,583
Athletics	1,705,384	477,817
Bookstore	756,917	958,862
Cafeteria & Vending	458,000	8,500
Dormitory	130,000	65,000
Motor Pool	30,050	32,000
Student Services	85,449	65,665
Parking	1,500	1,500
Copying Services	106,000	90,825
Facility Rental	7,200	11,700
Total Expenditures	<u>\$ 3,779,000</u>	<u>\$ 3,225,452</u>



ANGELINA COLLEGE
GENERAL OBLIGATION DEBT BUDGET
RETIREMENT OF INDEBTEDNESS



TAX SUPPORTED OUTSTANDING DEBT

Limited Refunding Tax Bonds, Series 2019
Limited Refunding Tax Bonds, Series 2018

	2019 Series	2018 Series	Total
Interest	\$ 130,150	\$ 204,900	\$ 335,050
Principal	255,000	380,000	635,000
Paying Agent's Fees	750	750	1,500
Total Funds Required	<u>\$ 385,900</u>	<u>\$ 585,650</u>	<u>\$ 971,550</u>

Source of funds (Estimated):

Total 2020 Debt To Be Paid With Property Taxes	\$ 971,550
Less: Certified 2019 Excess Debt Collections	0
Less: Amount Paid From Debt Service Fund	0
2020 Taxes Due Angelina College	<u>971,550</u>

Projected Collection (100% collection rate)	1.00
2020 Taxes Due Adjusted For Collections	971,550
2021 Total Taxable Value for Angelina College	<u>5,420,737,744</u>
Tax Rate for College Bond Retirement per \$100 Valuation	<u>0.017922</u>

Estimated Debt Service Fund (08/31/2020)	158,323
2020 Taxes Due Angelina College	971,550
2020 Debt To Be Paid With Property Taxes	(971,550)
Estimated Debt Service Fund (8/31/2021)	<u>\$ 158,323</u>

ANGELINA COUNTY JUNIOR COLLEGE DISTRICT
TAX RATE RESOLUTION
2021 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 2021-2022 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2021 tax roll, and which property is in said College District, at the rate of \$0.017922 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 2021-2022 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2021 tax roll, and which property is in said College District, at the rate of 0.14611 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 2021-2022 college year there is hereby levied and there shall be collected a tax on all taxable property on the 2021 tax roll, and which property is in said College District, at a total rate of \$0.164033 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 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.23.

Section 7

THE TAX RATE FOR DEBT SERVICE WILL DECREASE BY 36.43 PERCENT AND WILL DECREASE TAXES FOR DEBT SERVICE ON A \$100,000 HOME BY APPROXIMATELY \$10.27

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

Monday, September 13, 2021

(Seal)

Attest:

Dr. Robert Lindsey, Secretary
Board of Trustees
Angelina College

Hilary Haglund Walker, President
Board of Trustees
Angelina College

ANGELINA COUNTY JUNIOR COLLEGE DISTRICT
HB 1495 DISCLOSURE
2021-2022

2021-2022
(Est.)

Expenditures directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government CodeSection 305.002

\$ 3,025