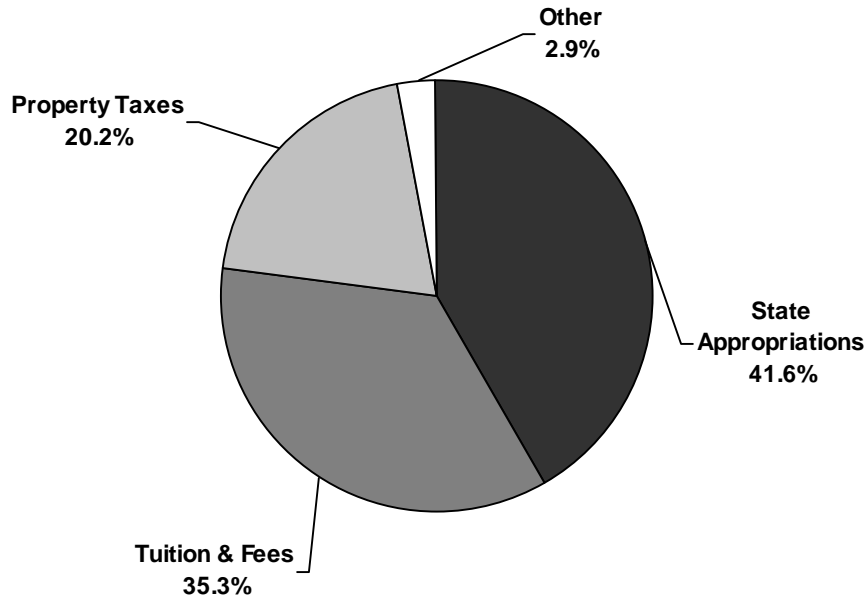


BUDGET & FINANCE



**Austin Community College Operating Budget
September 1, 1999 - August 31, 2000**

Education and General Fund Fiscal Year 2000

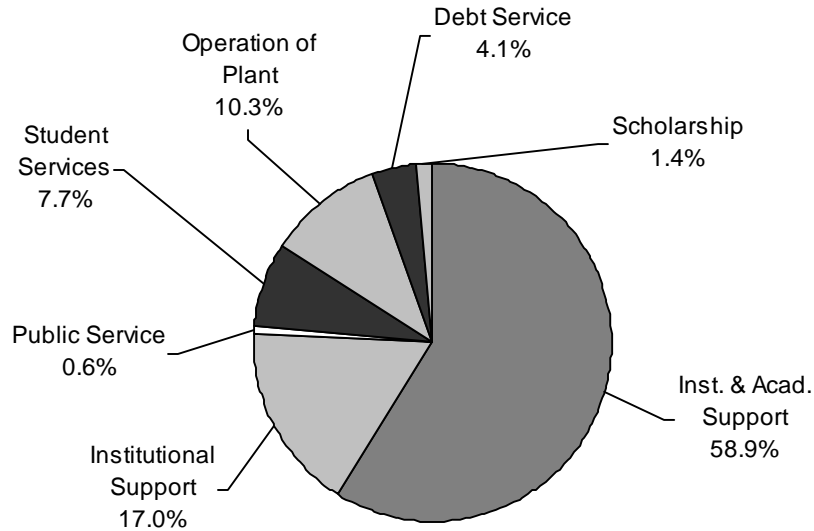


Estimated Revenues	Budget	Percent of Budget
State Appropriations	35,819,238	41.6%
Tuition and Fees	30,424,248	35.3%
Property Taxes	17,452,264	20.2%
Other	2,501,797	2.9%
Total Education and General Revenues	86,197,547	100%

Source: Office of Business Services

**Austin Community College Operating Budget
September 1, 1999 - August 31, 2000**

Education and General Fund Fiscal Year 2000



Estimated Expenditures	Budget	Percent of Budget
Instr. & Academic Support	50,811,971	58.9%
Institutional Support	14,624,063	17.0%
Student Services	6,596,742	7.7%
Public Service	503,198	0.6%
Debt Service	3,559,001	4.1%
Scholarships	1,200,000	1.4%
Operation of Plant	8,902,572	10.3%
TOTAL	86,197,547	100%

Source: Office of Business Services

Review of Austin Community College Revenue and Expenditures

Austin Community College receives its funds from three primary sources of revenue: state funding, property taxes, and student tuition and fees. Federal grants account for a small percentage of revenue, and those funds can only be used for specific purposes as spelled out in the grant guidelines. Approximately one half of College funds come from state reimbursement based on the contact hours generated by the College.

Tuition and fees are set by the local governing board. ACC's tuition is among the highest of any community college in Texas. Unlike state reimbursement, tuition and fee income may be spent for any College purpose, including retirement of revenue bonds, which could be used for limited construction purposes.

The College budgets according to these categories:

- General Administration and Student Services--government of the institution; executive direction and control; business and fiscal management; admissions and registration; other student services, including counseling, placement services, and student financial aid.
- General Institutional Expense--expenses of a general nature that benefit the entire institution and are not related solely to any specific program or division (cost of catalogs, bulletins, convocations, lectures, etc.).
- Staff Benefits--costs toward benefit programs for employees, such as insurance programs, workers compensation, and unemployment compensation.
- Resident Instruction--these are two classifications: General Academic Courses and Vocational-Technical Courses; cost include faculty salaries, departmental operating expenses, instructional administration, salaries, wages, supplies, travel, equipment, and operating expenses.
- Learning Resource Services--costs for salaries, wages, other operating costs, books, periodicals, binding costs and equipment of separately organized libraries.
- Extension and Public Service--all costs of activities designed to serve the general public to include community service programs, instructional salaries and wages, supplies, equipment and departmental operating expenses.
- Physical Plant Maintenance and Operations--cost of operating expenses to carry out the duties of physical plant administration, planning and general services must be funded from local funds; includes salaries and wages, custodial and maintenance personnel, cost of utilities, cost of supplies and equipment for custodial and maintenance personnel, minor repairs and renovations, parking areas and security.

- Special Items--cost of items not included in any other elements such as reserve accounts, contact hour adjustments, tuition shortfall, and reserve for contingency, retirement of Bond Debt.
- Major Repairs and Rehabilitation of Buildings--expenses to provide major repairs, rehabilitation, and renovations of existing buildings and facilities: includes salaries, wages and costs materials for such items.

Cost per Credit Student per Semester (Estimate)*

**Fall Semesters
1983 - 1998**

Fall	Expenditures and Transfers	Semester Credit Hours (SCH)	Head Count	Semester Credit Hours per Student	FTSE (12 SCH)	Cost Per FTSE**
1983	\$25,436,290	119,034	16,674	7.1	9,920	\$1,026
1984	\$26,506,354	121,993	17,807	6.9	10,166	\$1,043
1985	\$30,012,614	120,437	17,549	6.9	10,036	\$1,196
1986	\$32,913,266	129,146	18,340	7.0	10,762	\$1,223
1987	\$34,901,691	143,458	19,905	7.2	11,955	\$1,168
1988	\$39,094,805	155,865	21,378	7.3	12,989	\$1,204
1989	\$45,166,600	171,255	23,067	7.4	14,271	\$1,266
1990	\$52,924,574	180,762	24,082	7.5	15,064	\$1,405
1991	\$52,418,753	175,719	23,048	7.6	14,643	\$1,432
1992	\$56,773,745	193,102	25,275	7.6	16,092	\$1,411
1993	\$58,903,214	185,880	24,236	7.7	15,490	\$1,521
1994	\$66,252,277	195,384	25,276	7.7	16,282	\$1,628
1995	\$72,445,022	198,564	25,618	7.8	16,547	\$1,751
1996	\$74,662,109	195,873	25,174	7.8	16,323	\$1,830
1997	\$75,943,413	200,269	25,796	7.8	16,689	\$1,820
1998	\$86,315,177	197,737	25,609	7.7	16,478	\$2,095

*Reflects only credit programs. Does not include Alternative Credit or Block-time Programs.

**Cost is based on 40% of Education and General Expenditures and Transfers.

Source: ACC Independent Audited Financial Statement & THECB Certified Reports

**Students Receiving Financial Aid
Academic Year 1995 - 1999**

PROGRAM	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999
PELL	3,844	3,819	3,736	3,555	3,544
	\$4,696,701	\$4,442,074	\$4,470,420	\$4,626,496	\$4,985,200
SEOG	535	809	831	607	249
	\$305,934	\$419,654	\$418,432	\$394,018	\$354,404
TPEG	1,492	1,220	1,644	1,439	778
	\$903,383	\$753,934	\$1,069,366	\$938,468	\$1,037,508
SSIG	86	55	48	57	25
	\$48,836	\$43,782	\$38,338	\$44,834	\$23,345
PERKINS	5	7	20	14	0
	\$13,500	\$12,100	\$40,868	\$20,815	\$0
FCWSP	208	172	176	261	185
	\$252,403	\$218,887	\$227,446	\$442,502	\$371,198
TCWP	34	43	30	15	14
	\$36,109	\$35,681	\$35,545	\$33,573	\$26,270
LOANS	4,156	4,172	4,091	2,500	2,581
	\$10,088,000	\$9,190,451	\$8,292,826	\$5,734,721	\$4,793,895
TOTAL	\$16,344,866	\$15,116,563	\$14,593,241	\$12,235,427	\$11,591,820
Unduplicated Count	7,016	5,845	5,748	5,448	5,261

Grants:

PELL - Pell Grants

SEOG - Supplemental Educational Opportunity Grant

TPEG - Texas Public Education Grant

SSIG - State Student Incentive Grant

Loans:

PERKINS - Perkins Loan (previously National Direct Student Loan)

Other Loans - Stafford Subsidized/Unsubsidized and PLUS

Employment:

FCWSP - Federal College Workstudy Program

TCWP - Texas College Workstudy Program

Source: Office of Financial Aid