



**Texas Southmost
College**

**Fiscal Year
2014-2015**

Budget

TABLE OF CONTENTS

SUMMARY	1
ALL FUNDS: TRANSFERS	2
REVENUES	
EDUCATIONAL AND GENERAL FUND	3
AUXILIARY FUND	4
FACILITIES FUND	5
GENERAL OBLIGATION AND REVENUE BOND FUNDS	6
RESTRICTED FUND	7
EXPENSES	
EDUCATIONAL AND GENERAL FUND	
GENERAL ADMINISTRATION	8
STUDENT SERVICES	11
GENERAL INSTITUTIONAL	13
STAFF BENEFITS	14
INSTRUCTION	15
INSTRUCTIONAL ADMINISTRATION	17
LEARNING RESOURCES	18
SCHOLARSHIPS	19
PUBLIC SERVICE	20
OPERATION AND MAINTENANCE OF PLANT	21
AUXILIARY FUND	22
FACILITIES FUND	23
GENERAL OBLIGATION AND REVENUE BOND FUNDS	24
RESTRICTED FUND	25

Summary



Income Statement Summary

Budget FY 2015

For the period September 1, 2014 through August 31, 2015

	Revenues	Expenses	Revenue Less Expenses	Net Transfers	Net Change in Fund Balance
Educational and General Fund	\$ 32,153,763	\$ 30,530,896	\$ 1,622,867	\$ (1,622,867)	\$ -
Auxiliary Fund	3,142,078	2,504,950	637,128	(637,128)	-
Facilities Fund	-	826,023	(826,023)	826,023	-
Bond Funds	6,574,094	8,008,066	(1,433,972)	1,433,972	-
Subtotal	\$ 41,869,935	\$ 41,869,935	\$ -	\$ -	\$ -
Restricted Fund	1,087,038	1,087,038	-	-	-
Total Including Restricted	\$ 42,956,973	\$ 42,956,973	\$ -	\$ -	\$ -

All Funds: Transfers



All funds : Transfers

	Educational and General	Auxiliary	Facilities	Debt Service	Total
Educational and General to Auxiliary	\$ (345,353)	\$ 345,353	\$ -	\$ -	\$ -
Educational and General to Facilities	(826,023)	-	826,023	-	-
Educational and General to Debt Service	(451,491)	-	-	451,491	-
Auxiliary to Facilities	-	-	-	-	-
Auxiliary to Debt Service	-	(982,481)	-	982,481	-
Facilities to Debt Service	-	-	-	-	-
Net Transfers	\$ (1,622,867)	\$ (637,128)	\$ 826,023	\$ 1,433,972	\$ -

Revenues

	FY 2015	FY 2014	Difference
<i>Educational and General Fund: Revenue</i>			
EDUCATIONAL AND GENERAL FUND			
State Appropriation	\$ 7,492,338	\$ 7,684,225	\$ (191,887)
Ad Valorem Tax - Maintenance & Operation	10,691,933	10,747,972	(56,039)
Tuition and Fees	10,925,960	10,766,154	159,806
Lease Revenue	2,888,532	2,475,000	413,532
Interest Income	30,000	70,000	(40,000)
Other Income	125,000	125,000	-
TOTAL EDUCATIONAL AND GENERAL FUND REVENUES	\$ 32,153,763	\$ 31,868,351	\$ 285,412



	FY 2015	FY 2014	Difference
<i>Auxiliary Fund: Revenue</i>			
AUXILIARY FUND			
Student Fees	\$ 687,022	\$ 704,700	\$ (17,678)
UTB REK Contribution	1,398,079	1,327,200	70,879
Child Care	386,227	500,000	(113,773)
Condominiums	465,750	420,000	45,750
Parking Permits	165,000	150,000	15,000
Other Revenue	40,000	40,000	-
TOTAL AUXILIARY FUND REVENUES	\$ 3,142,078	\$ 3,141,900	\$ 178

	FY 2015	FY 2014	Difference
<i>Facilities Fund: Revenue</i>			
FACILITIES FUND			
Sale of Buildings, Land and Improvements	\$ -	\$ 26,881,157	\$ (26,881,157)
Proceeds for Demolition of Student Housing	-	1,200,000	(1,200,000)
TOTAL FACILITIES FUND REVENUES	\$ -	\$ 28,081,157	\$ (28,081,157)



	FY 2015	FY 2014	Difference
<i>General Obligation and Revenue Bond Funds: Revenue</i>			
GENERAL OBLIGATION AND REVENUE BONDS			
General Obligation and Maintenance Bonds			
Ad Valorem Tax - General Obligation and Maintenance Bonds	\$ 6,559,094	\$ 6,361,421	\$ 197,673
Interest Income	6,631	6,631	-
Total	\$ 6,565,725	\$ 6,368,052	\$ 197,673
Revenue Bonds			
Interest Income	8,369	11,000	(2,631)
Total	8,369	11,000	(2,631)
TOTAL GENERAL OBLIGATION, MAINTENANCE AND REVENUE BOND REVENUES	\$ 6,574,094	\$ 6,379,052	\$ 195,042



	FY 2015	FY 2014	Difference
<i>Restricted Fund: Revenue</i>			
RESTRICTED FUND			
Federal Contract and Grants	\$ 385,126	\$ 541,261	(156,135)
State Contract and Grants	\$ 701,912	864,778	(162,866)
TOTAL RESTRICTED REVENUES	\$ 1,087,038	\$ 1,406,039	\$ (319,001)

Expenses

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
GENERAL ADMINISTRATION				
Board of Trustees				
Maintenance and Operating Expenses		\$ 28,500	\$ 43,500	\$ (15,000)
Travel		30,000	15,000	15,000
Total		\$ 58,500	\$ 58,500	\$ -
Office of the President				
Salary and Wages	4.0	\$ 333,281	\$ 336,249	\$ (2,968)
Maintenance and Operating Expenses		20,000	20,000	-
Travel		15,000	15,000	-
Total		\$ 368,281	\$ 371,249	\$ (2,968)
Finance and Administration				
Salary and Wages	5.0	398,140	376,333	\$ 21,807
Maintenance and Operating Expenses		5,000	5,000	-
Travel		5,000	5,000	-
Total		\$ 408,140	\$ 386,333	\$ 21,807
Business Services				
Salary and Wages	15.0	\$ 531,232	\$ 538,980	\$ (7,748)
Maintenance and Operating Expenses		15,000	15,000	-
Travel		5,000	5,000	-
Total		\$ 551,232	\$ 558,980	\$ (7,748)
Development and Alumni Services				
Salary and Wages	-	\$ -	\$ 55,848	\$ (55,848)
Maintenance and Operating Expenses		-	2,000	(2,000)
Travel		-	1,000	(1,000)
Total		\$ -	\$ 58,848	\$ (58,848)
Faculty/Staff Development				
Maintenance and Operating Expenses		\$ 48,000	\$ 48,000	\$ -
Travel		13,500	13,500	-
Total		\$ 61,500	\$ 61,500	\$ -

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
Grants Development and Administration				
Salary and Wages	1.0	\$ 46,754	\$ 45,837	\$ 917
Maintenance and Operating Expenses		2,000	2,000	-
Travel		500	500	-
Total		\$ 49,254	\$ 48,337	\$ 917
Human Resources				
Salary and Wages	5.5	\$ 256,005	\$ 271,840	\$ (15,835)
Maintenance and Operating Expenses		10,000	7,000	3,000
Travel		3,500	3,500	-
Total		\$ 269,505	\$ 282,340	\$ (12,835)
Institutional Planning, Research and Effectiveness				
Salary and Wages	2.0	\$ 104,766	\$ 164,890	\$ (60,124)
Maintenance and Operating Expenses		6,000	6,000	-
Travel		5,000	5,000	-
Total		\$ 115,766	\$ 175,890	\$ (60,124)
Inventory Control				
Salary and Wages	2.0	\$ 54,662	\$ 53,589	\$ 1,073
Total		\$ 54,662	\$ 53,589	\$ 1,073
Marketing and Community Relations				
Salary and Wages	2.0	\$ 89,175	\$ 87,433	\$ 1,742
Maintenance and Operating Expenses		6,000	6,000	-
Travel		2,500	2,500	-
Total		\$ 97,675	\$ 95,933	\$ 1,742
Program Evaluation and Administration				
Maintenance and Operating Expenses		\$ -	\$ 1,500	\$ (1,500)
Travel		-	2,000	(2,000)
Total		\$ -	\$ 3,500	\$ (3,500)
Purchasing and Records Retention				
Salary and Wages	2.0	\$ 70,618	\$ 68,639	\$ 1,979
Total		\$ 70,618	\$ 68,639	\$ 1,979



	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
Workstudy Salaries				
Salary and Wages	2.3	\$ 39,971	\$ 13,636	\$ 26,335
Total		\$ 39,971	\$ 13,636	\$ 26,335
TOTAL GENERAL ADMINISTRATION		\$ 2,145,105	\$ 2,237,274	\$ (92,170)

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
STUDENT SERVICES				
Vice President of Student Services				
Salary and Wages	3.0	\$ 194,629	\$ 152,877	\$ 41,752
Maintenance and Operating Expenses		5,000	1,500	3,500
Travel		2,000	2,000	-
Total		\$ 201,629	\$ 156,377	\$ 45,252
Financial Aid				
Salary and Wages	10.0	\$ 380,229	\$ 337,373	\$ 42,856
Maintenance and Operating Expenses		15,000	15,000	-
Travel		6,000	5,000	1,000
Total		\$ 401,229	\$ 357,373	\$ 43,856
Admissions and Records				
Salary and Wages	11.0	\$ 401,482	\$ 382,373	\$ 19,109
Maintenance and Operating Expenses		40,000	20,000	20,000
Travel		7,000	7,000	-
Total		\$ 448,482	\$ 409,373	\$ 39,109
Career Readiness, Employment & Transfer				
Salary and Wages	1.0	\$ 38,355	\$ 37,500	\$ 855
Total		\$ 38,355	\$ 37,500	\$ 855
Disability Services				
Salary and Wages	6.2	\$ 226,948	\$ 182,965	\$ 43,983
Maintenance and Operating Expenses		7,000	3,500	3,500
Travel		1,500	1,500	-
Total		\$ 235,448	\$ 187,965	\$ 47,483
Advising and Orientation				
Salary and Wages	9.0	\$ 324,116	\$ 276,074	\$ 48,042
Total		\$ 324,116	\$ 276,074	\$ 48,042
Student Activities				
Salary and Wages	1.0	\$ 32,261	\$ 147,157	\$ (114,896)
Total		\$ 32,261	\$ 147,157	\$ (114,896)

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
Student Life				
Salary and Wages	1.6	\$ 71,821	\$ 69,032	\$ 2,789
Maintenance and Operating Expenses		7,500	2,500	5,000
Travel		2,000	2,000	-
Total		\$ 81,321	\$ 73,532	\$ 7,789
Center for Academic Success				
Salary and Wages	-	\$ -	\$ 68,377	\$ (68,377)
Maintenance and Operating Expenses		-	2,500	(2,500)
Travel		-	1,555	(1,555)
Total		\$ -	\$ 72,432	\$ (72,432)
TOTAL STUDENT SERVICES		\$ 1,762,840	\$ 1,717,784	\$ 45,056

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
GENERAL INSTITUTIONAL				
General Institutional Support				
Maintenance and Operating Expenses		\$ 3,641,212	\$ 4,236,731	\$ (595,519)
Travel		15,000	15,000	-
Total		\$ 3,656,212	\$ 4,251,731	\$ (595,519)
Information Technology Services				
Maintenance and Operating Expenses		\$ 5,224,616	\$ 4,968,944	\$ 255,672
Total		\$ 5,224,616	\$ 4,968,944	\$ 255,672
Safety and Security				
Salary and Wages	22.0	\$ 617,637	\$ 547,436	\$ 70,201
Maintenance and Operating Expenses		75,000	75,000	-
Travel		7,000	7,000	-
Total		\$ 699,637	\$ 629,436	\$ 70,201
Utilities				
Maintenance and Operating Expenses		\$ 2,650,000	\$ 3,184,430	\$ (534,430)
Total		\$ 2,650,000	\$ 3,184,430	\$ (534,430)
TOTAL GENERAL INSTITUTIONAL		\$ 12,230,465	\$ 13,034,541	\$ (804,076)



	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
STAFF BENEFITS				
Staff Benefits		\$ 3,534,351	\$ 3,005,584	\$ 528,767
TOTAL STAFF BENEFITS		\$ 3,534,351	\$ 3,005,584	\$ 528,767

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
INSTRUCTION				
Allied Health				
Faculty Salary	11.0	\$ 622,253	\$ 532,974	\$ 89,279
Total		\$ 622,253	\$ 532,974	\$ 89,279
Science, Technology, Engineering, and Math				
Faculty Salary	14.0	\$ 718,187	\$ 475,155	\$ 243,032
Total		\$ 718,187	\$ 475,155	\$ 243,032
Behavioral Sciences				
Faculty Salary	2.0	\$ 97,328	\$ 94,978	\$ 2,350
Total		\$ 97,328	\$ 94,978	\$ 2,350
Building Technology				
Faculty Salary	6.0	\$ 249,306	\$ 132,232	\$ 117,074
Total		\$ 249,306	\$ 132,232	\$ 117,074
Business and Social Sciences				
Faculty Salary	4.0	\$ 186,020	\$ 140,371	\$ 45,649
Total		\$ 186,020	\$ 140,371	\$ 45,649
Business Information Technology				
Faculty Salary	6.0	\$ 294,793	\$ 191,978	\$ 102,815
Total		\$ 294,793	\$ 191,978	\$ 102,815
College Preparatory Studies				
Faculty Salary	14.0	\$ 712,255	\$ 589,477	\$ 122,778
Total		\$ 712,255	\$ 589,477	\$ 122,778
Fine Arts and Languages				
Faculty Salary	16.0	\$ 779,531	\$ 492,964	\$ 286,567
Total		\$ 779,531	\$ 492,964	\$ 286,567

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
Transportation Services Technology				
Faculty Salary	4.0	\$ 162,338	\$ 117,400	\$ 44,938
Total		\$ 162,338	\$ 117,400	\$ 44,938
Nursing				
Faculty Salary	14.0	\$ 730,711	\$ 595,014	\$ 135,697
Total		\$ 730,711	\$ 595,014	\$ 135,697
Adjunct/Summer/Overload Salaries				
Dean of College Preparatory Studies		\$ 175,000	\$ 100,000	\$ 75,000
Dean of Hlth Care, Career & Tech Edu		300,000	300,000	-
Dean of Humanities		400,000	350,000	50,000
Dean of Sci, Tech, Eng, and Math		150,000	175,000	(25,000)
Total		\$ 1,025,000	\$ 925,000	\$ 100,000
TOTAL INSTRUCTION		\$ 5,577,722	\$ 4,287,543	\$ 1,290,179

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
INSTRUCTIONAL ADMINISTRATION				
VP of Instruction				
Salary and Wages	11.0	\$ 543,150	\$ 479,241	\$ 63,909
Maintenance and Operating Expenses		10,500	10,000	500
Travel		13,500	16,000	(2,500)
Total		\$ 567,150	\$ 505,241	\$ 61,909
Dean of Hlth Care, Career & Tech Edu				
Salary and Wages	10.0	\$ 362,194	\$ 369,077	\$ (6,883)
Maintenance and Operating Expenses		45,000	35,000	10,000
Travel		10,000	5,000	5,000
Total		\$ 417,194	\$ 409,077	\$ 8,117
Dean of Humanities				
Salary and Wages	2.0	\$ 103,224	\$ 182,750	\$ (79,526)
Maintenance and Operating Expenses		5,000	6,000	(1,000)
Travel		3,500	5,000	(1,500)
Total		\$ 111,724	\$ 193,750	\$ (82,026)
Dean of Sci, Tech, Eng, and Math				
Salary and Wages	3.0	\$ 91,478	\$ 186,336	\$ (94,858)
Maintenance and Operating Expenses		45,000	15,000	30,000
Travel		3,500	5,000	(1,500)
Total		\$ 139,978	\$ 206,336	\$ (66,358)
Dean of College Preparatory Studies				
Salary and Wages	4.0	\$ 183,197	\$ 131,051	\$ 52,146
Maintenance and Operating Expenses		5,000	5,000	-
Travel		3,500	3,500	-
Total		\$ 191,697	\$ 139,551	\$ 52,146
TOTAL INSTRUCTIONAL ADMINISTRATION		\$ 1,427,744	\$ 1,453,955	\$ (26,211)



	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
LEARNING RESOURCES				
Media Services				
Salary and Wages	2.0	\$ 75,316	\$ 66,625	\$ 8,691
Maintenance and Operating Expenses		15,000	20,000	(5,000)
Travel		500	1,000	(500)
TOTAL LEARNING RESOURCES		\$ 90,816	\$ 87,625	\$ 3,191



	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
SCHOLARSHIPS				
Scholarships - TPEG				
Maintenance and Operating Expenses		\$ 244,807	\$ 212,454	\$ 32,353
TOTAL SCHOLARSHIPS		\$ 244,807	\$ 212,454	\$ 32,353

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
PUBLIC SERVICE				
Workforce Training & Continuing Education				
Salary and Wages	5.0	\$ 280,346	\$ 280,317	\$ 29
Maintenance and Operating Expenses		25,000	37,000	(12,000)
Travel		4,500	5,000	(500)
TOTAL PUBLIC SERVICE		\$ 309,846	\$ 322,317	\$ (12,471)

	FTE	FY 2015	FY 2014	Difference
<i>Educational and General Fund : Expenses</i>				
OPERATION AND MAINTENANCE OF PLANT				
Physical Plant and Facilities				
Salary and Wages	36.0	\$ 1,064,040	\$ 1,014,127	\$ 49,913
Maintenance and Operating Expenses		1,885,661	1,885,661	-
Travel		2,500	2,500	-
Total		\$ 2,952,201	\$ 2,902,288	\$ 49,913
Rancho Del Cielo				
Maintenance and Operating Expenses		\$ 120,000	\$ 150,000	\$ (30,000)
Total		\$ 120,000	\$ 150,000	\$ (30,000)
Golf Course				
Maintenance and Operating Expenses		\$ 135,000	\$ 135,000	\$ -
Total		\$ 135,000	\$ 135,000	\$ -
TOTAL OPERATION AND MAINTENANCE OF PLANT		\$ 3,207,201	\$ 3,187,288	\$ 19,913
TOTAL GENERAL FUND EXPENSES	269.6	\$ 30,530,896	\$ 29,546,364	\$ 984,532

	FTE	FY 2015	FY 2014	Difference
<i>Auxiliary Fund: Expenses</i>				
STUDENT SERVICES				
Recreation Center				
Salary and Wages	34.9	\$ 773,208	\$ 759,269	\$ 13,939
Maintenance and Operating Expenses		329,412	156,500	172,912
TOTAL STUDENT SERVICES		\$ 1,102,620	\$ 915,769	\$ 186,851
OTHER AUXILIARY				
Condominiums				
Maintenance and Operating Expenses		\$ 420,000	\$ 420,000	\$ -
Total		\$ 420,000	\$ 420,000	\$ -
Child Care Center				
Salary and Wages	27.8	\$ 863,330	\$ 809,200	\$ 54,130
Maintenance and Operating Expenses		115,000	115,000	-
Travel		4,000	4,000	-
Total		\$ 982,330	\$ 928,200	\$ 54,130
TOTAL OTHER AUXILIARY		\$ 1,402,330	\$ 1,348,200	\$ 54,130
TOTAL AUXILIARY EXPENSES	62.7	\$ 2,504,950	\$ 2,263,969	\$ 240,981



	FTE	FY 2015	FY 2014	Difference
<i>Facilities Fund: Expenses</i>				
FACILITIES				
Facilities and Physical Plant		\$ 676,023	\$ 1,615,892	\$ (939,869)
Demolition of Student Housing		-	1,200,000	(1,200,000)
Paving		150,000	150,000	-
Bond Defeasance and Other Closing Costs		-	100,000	(100,000)
TOTAL FACILITIES EXPENSES		\$ 826,023	\$ 3,065,892	\$ (2,239,869)

	FTE	FY 2015	FY 2014	Difference
<i>General Obligation and Revenue Bond Funds: Expenses</i>				
GENERAL OBLIGATION AND REVENUE BONDS				
Debt Service - Principal		\$ 3,695,000	\$ 3,365,000	\$ 330,000
Debt Service - Interest		2,836,544	2,975,502	(138,958)
Total Debt Service		\$ 6,531,544	\$ 6,340,502	\$ 191,042
Fiscal Agent Fees		\$ 27,550	27,550	-
TOTAL GENERAL OBLIGATION AND MAINTENANCE EXPENSES		\$ 6,559,094	\$ 6,368,052	\$ 191,042
REVENUE BOND FUNDS				
Debt Service - Principal		\$ 695,000	\$ 730,231	\$ (35,231)
Debt Service - Interest		738,972	699,794	39,178
Total Debt Service		\$ 1,433,972	\$ 1,430,025	\$ 3,947
Fiscal Agent Fees		15,000	15,000	-
TOTAL REVENUE BOND EXPENSES		\$ 1,448,972	\$ 1,445,025	\$ 3,947
STUDENT UNION BONDS				
Debt Service - Principal		\$ -	\$ 6,160,000	\$ (6,160,000)
Operating Expenses		-	100,000	(100,000)
TOTAL STUDENT UNION BOND EXPENSES		\$ -	\$ 6,260,000	\$ (6,260,000)
TOTAL GENERAL OBLIGATION, MAINTENANCE AND REVENUE BOND EXPENSES		\$ 8,008,066	\$ 14,073,077	\$ (6,065,011)

	FTE	FY 2015	FY 2014	Difference
<i>Restricted Fund: Expenses</i>				
RESTRICTED FUND				
Scholarships - Texas Grant				
Maintenance and Operating Expenses		\$ 701,912	\$ 803,981	\$ (102,069)
Total		\$ 701,912	\$ 803,981	\$ (102,069)
Carl Perkins				
Maintenance and Operating Expenses		\$ 305,183	\$ 376,261	\$ (71,078)
Total		\$ 305,183	\$ 376,261	\$ (71,078)
Workstudy Salaries				
Salary and Wages	4.1	\$ 79,943	\$ 225,797	\$ (145,854)
Total		\$ 79,943	\$ 225,797	\$ (145,854)
TOTAL RESTRICTED EXPENSES	4.1	\$ 1,087,038	\$ 1,406,039	\$ (319,001)