



FY 2021

BUDGET REPORT





BUDGET REPORT

FISCAL YEAR 2021

Prepared by Financial Operations and Facilities
5000 Research Forest Drive, The Woodlands, TX 77381

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REPORT FROM THE CHIEF FINANCIAL OFFICER

FY 2021 Budget Highlights

I am pleased to present the FY 2021 Annual Budget, which represents the collective and collaborative work of Lone Star College (the “College”) system-wide support operations and campus administration. The administration and staff thank the Board of Trustees for their continued support and guidance in conducting the financial operations of the College in a highly ethical and responsible manner.

The \$441.4 million FY 2021 Annual Budget is a decrease from the \$453.2 million FY 2020 Annual Budget almost entirely attributable to the direct and indirect effects of COVID-19. As one of the fastest-growing community colleges in the nation, this unusual decrease in the overall budget is a direct reflection of the unique challenges faced by the College.

The College has a standing prioritization of maintaining cash reserves between 16 and 20% of budgeted expenditures less debt service and transfers (“reserves”). Fiscal year 2020 had budgeted reserves of 16.0% and, at the time of FY 2021 budget adoption, actual reserves are forecasted to be 19.4%. This accumulation of reserves has been done quickly and purposefully through a hiring freeze and budget freeze of non-personnel expenses in response to COVID-19, to provide a cushion for FY 2021 and beyond. In the FY 2021 budget, the College has planned the use of \$5.1 million in reserves, with budgeted ending reserves of 17.8%. Included in this planned use of reserves is \$1.4 million from the Student Activity Fund, which cannot legally be used elsewhere, allowing the College to waive the Student Activity Fee, providing relief to students, for the Fall 2020 Semester. Use of general operating reserves is \$3.7 million. This strategy of accumulation and use of reserves will allow the College to make recurring expenditure budget adjustments in the actual magnitude necessary and have additional time to do so strategically.

Community colleges in Texas are required by law to prepare an annual operating budget of anticipated revenues and expenditures for the fiscal year beginning September 1. The budget presented was prepared in accordance with the College Board Policy and The Texas Higher Education Coordinating Board guidelines as defined in the *Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*.

Revenue Highlights

The College is budgeting for a decrease in revenues for FY 2021 from the latter two of the three primary revenue sources: ad valorem taxes, tuition and fees, and state appropriations.

The College received preliminary taxable assessed values from Harris, Montgomery and San Jacinto Counties in April, which anticipates taxable values growing 6%. The College is assuming 6% growth from \$210.7 billion to \$223.3 billion. This is estimated to generate \$172.8 million in tax revenues for operations; an increase of \$9.0 million from FY 2020 estimated actual tax revenues of \$163.8 million. The College anticipates receiving certified assessed values in late

August and will be presented to the Board of Trustees at a special board meeting in September. A tax rate, which is proposed to be flat at 10.78 cents per \$100 of taxable value, will be submitted for adoption. This increase of tax revenues, while student and state revenues are budgeted to decline, results in an increase in the proportion of total revenues coming from property taxes from 43% to 46%.

Tuition and fees are estimated to generate \$113.7 million in FY 2021; a decrease of \$12.0 million from FY 2020 estimated actual student revenues of \$125.7 million. This decrease assumes a 10% decline in credit hour enrollments. At the March 5, 2020 board meeting, the Board of Trustees approved increases in tuition and fees for Fall 2020. Due to the subsequent impact of COVID-19 and concerns for the financial pressures on students, the Board agreed to delay increases for in-district students to Fall 2021, and for out-of-district and out-of-state/international students to Spring 2021. The change for Spring 2021 is an out-of-district fee increase of \$6 per credit hour and an out-of-state/international fee increase of \$6 per credit hour. The projected enrollment decline and tuition and fee increases are estimated to have the following impacts on FY 2021 tuition and fees:

- \$446,744 increase from out-of-district fees
- \$101,525 increase from out-of-state/international fees
- \$12.6 million decrease from the decline in credit hour enrollments

Finally, state appropriations are estimated to generate \$74.7 million in FY 2021, a \$3.9 million decrease. The 86th legislative session began on January 2, 2019, during which the state set appropriations for community colleges for FY 2020 and FY 2021. Lone Star College received \$78.7 million in funds for FY 2020, however we are budgeting a 5% decrease for FY 2021 as a precaution for potential cuts in state funding due to COVID-19.

Expenditure Highlights

Despite the need to reduce the overall budgeted expenditures, budget additions in some areas was still necessary due to natural cost increases, initiatives that the College had already committed to, and the College's response to COVID-19. The College's 2015-2020 Strategic Plan; built with feedback from faculty, staff, students, and community stakeholders; includes five strategic priorities and these budget additions have been allocated to support these goals. Budget additions directly attributable to COVID-19 are marked with an asterisks and comprises 42% of the additions, prioritizing support for on-line instruction, technology for students, and PPE for faculty, staff and students in order to provide a safe environment that meets guidelines as recommended by the Centers for Disease Control (CDC), state, and local health authorities. These COVID-19 related budget additions augment the use of CARES Act Institutional funds.

Academic & Workforce Program Quality

- \$1.76 million for operations at new facilities offering new instructional spaces
- \$950,000 on-line instructional enhancements *
- \$305,000 Bachelor's Programs
- \$267,000 New Academic Division

Student Success

- \$1.88 million to support costs for LSC-Houston North
- \$1.14 million to support Communities in Schools
- \$1.11 million Computers for Students Program *
- \$82,000 for international programs
- \$79,000 Student Success Administration
- \$25,000 Intervention Software

Culture

- \$5 million COVID-19 PPE and contingency *
- \$2.53 million for compensation changes related to compression
- \$718,000 benefits increase

Financial Responsibility & Accountability

- \$2.20 million elections *
- \$1.82 million for system initiatives
- \$1.73 million for insurance and facility management
- \$300,000 revenue bond payments

FY 2021 Reductions

To achieve the necessary overall decrease in budgeted expenditures, reductions had to be identified to cover both the budget additions and the decline in revenue. The College implemented 5% internal budget reductions totaling \$14 million and other one-time reductions and offsets totaling \$12.9 million. The adjustment to LSC-North Harris is addressing the sustained enrollment decline at that campus and is the second reduction to align LSC-North Harris with the per student expenditure base as compared to the College's other campuses.

Campuses – 5% – Budget reductions at the campus level:

- (\$3.15 million) salary and benefits from vacant positions and part-time reductions
- (\$1.97 million) other
- (\$1.44 million) contracted services
- (\$1.39 million) supplies
- (\$698,000) travel and professional development

System Administration – 5% – Budget reductions at the system office:

- (\$2.78 million) salary and benefits from vacant positions and part-time reductions
- (\$1.04 million) other
- (\$775,000) contracted services
- (\$460,000) supplies
- (\$271,000) travel and professional development

Other Reductions/Offsets –

- (\$6.5 million) vacant position savings
- (\$3 million) one-time reduction to Repair & Replacement (“R&R”)
- (\$2.54 million) North Harris adjustment
- (\$889,000) other

The outline of this budget was presented to the Board at the Budget Workshop held on July 29th, 2020. The full budget detail has been provided to the Board of Trustees one full week ahead of their consideration of the budget.

This document is available on the Lone Star College website at www.lonestar.edu.

A handwritten signature in blue ink, appearing to read "Jennifer Mott".

Jennifer Mott, CFA
Chief Financial Officer
Lone Star College

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OVERVIEW/PROFILE

TRADITION OF EXCELLENCE

Lone Star College ("LSC") has been helping students start close and go far for almost 50 years. With its beginnings in 1973, LSC remains steadfast in its commitment to student success and credential completion.

In 1972, residents in the Aldine, Humble and Spring Independent School Districts elected to create a junior college district, which became known as North Harris County College. The college opened its doors in the fall of 1973 and the 16-member staff welcomed 613 students to the first classes held at Aldine High School.

Fast forward 47 years and Lone Star College has grown to seven colleges, multiple centers and two University Centers with 87,656 credit students and a total of 93,948 students, including non-credit. LSC is now the largest institution of higher education in the Houston area and is one of the fastest-growing community college systems in the nation.

In 2008, Lone Star College became the new name for the North Harris Montgomery Community College District after months of deliberation and a polling process that included input from more than 5,000 participants from the community. The Board of Trustees voted unanimously to change the name to Lone Star College, which was the overwhelmingly favorite choice among those who participated.

The original three school districts have been joined by eight others: New Caney in 1981, Tomball in 1982, Conroe in 1991, Willis and Splendora in 1996, Klein in 1998, and Cypress-Fairbanks and Magnolia in 2000.

The Lone Star College system offices were relocated to their current location in The Woodlands in 2003. The Training and Development Center was added to serve as the home of the district's monthly board meetings as well as create an ideal learning facility for the college system and the community.

ACCREDITATION

Lone Star College is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award Associate of Arts, Associate of Arts in Teaching, Associate of Science and Associate of Applied Science Degrees.

Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097 or call 404-679-4500 for questions about the accreditation of Lone Star College, to file a third-party comment at the time of the ten-year review, and to file a complaint against the institution for alleged non-compliance with a standard or requirement. Normal inquiries about Lone Star College such as admissions requirements, financial aid, educational programs, etc. should be addressed directly to Lone Star College and not to the Commission's office.

Accredited since 1976, Lone Star College's accreditation was reaffirmed in 2012.



NATIONALLY RECOGNIZED, GLOBALLY CONNECTED, LOCALLY FOCUSED

Lone Star College is the largest institution of higher education in the Houston area and one of the fastest-growing community colleges in the nation. Not only great in size, LSC is a key driver and growing contributor to the local and regional economy with an annual economic impact of nearly \$3 billion. LSC provides more than 170 programs of study and students obtain Associate Degrees, certifications for work in high-demand industries, and credits that enable them to transfer anywhere.

Lone Star College is the college of choice

- 1 in 4, or 25%, of May graduates from area high schools attend LSC in the fall.
- 18,000+ high school students take dual credit courses, earning simultaneous high school and college credit, to accelerate their college completion.

Fall 2019 Transfers

Top Ten 4-year Institutions to which Our Students Transferred

 3,009	 2,186	 2,161	 1,013	 904
 549	 395	 360	 358	 310

Source: National Student Clearing House (LSC students enrolled Spring 2019 reflected in Fall 2019 university rosters.)

We provide educational programs for all ages

- Academy for Lifelong Learning for residents 50+.
- Discovery College summer programs for youths.

COMMITTED TO STUDENT SUCCESS

A national leader in conferring degrees and dedicated to student success and credential completion, Lone Star College is:

- Recognized nationally as a Top 10 Associate Degree Producer.
- Leading the Texas Reverse Transfer Initiative, in collaboration with The University of Texas, a key strategy in Texas' goal of increasing higher education degree attainment.
- Leading the Texas Completes effort statewide to dramatically increase college completion rates.



All Minorities	Ranking
All Disciplines	5 th

Hispanics	Ranking
All Disciplines	5 th

African-American	Ranking
All Disciplines	12 th



COLLEGE CREDIT FOR HEROES

LSC is a member of the College Credit for Heroes program which seeks to maximize college credit awarded to veterans for their military experience, helping veterans and service members obtain their degrees and certifications more quickly and expedite their entry into the workforce.

Veterans Affairs manages 6,000 student case files annually for students utilizing GI Bill and/or Hazlewood education benefits. Each campus provides a full complement of resources; academic advisors, disability counseling, and financial aid services in support of veterans and the larger military-affiliated community.

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LONE STAR COLLEGE LEADERSHIP

BOARD OF TRUSTEES



Alton Smith, Ed.D.
Chair
Trustee, District 3



Myriam Saldivar
Vice Chair
Trustee, District 6



Art Murillo
Secretary
Trustee, District 4



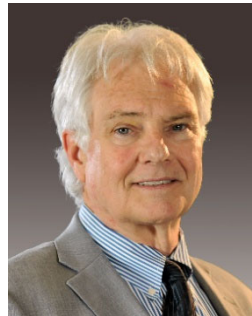
Linda S. Good, J.D.
Assistant Secretary
Trustee, District 7



Michael Stoma
Trustee, District 1



Ernestine Pierce
Trustee, District 2



David A. Vogt
Trustee, District 5



Mike Sullivan
Trustee, District 8



Ken E. Lloyd
Trustee, District 9

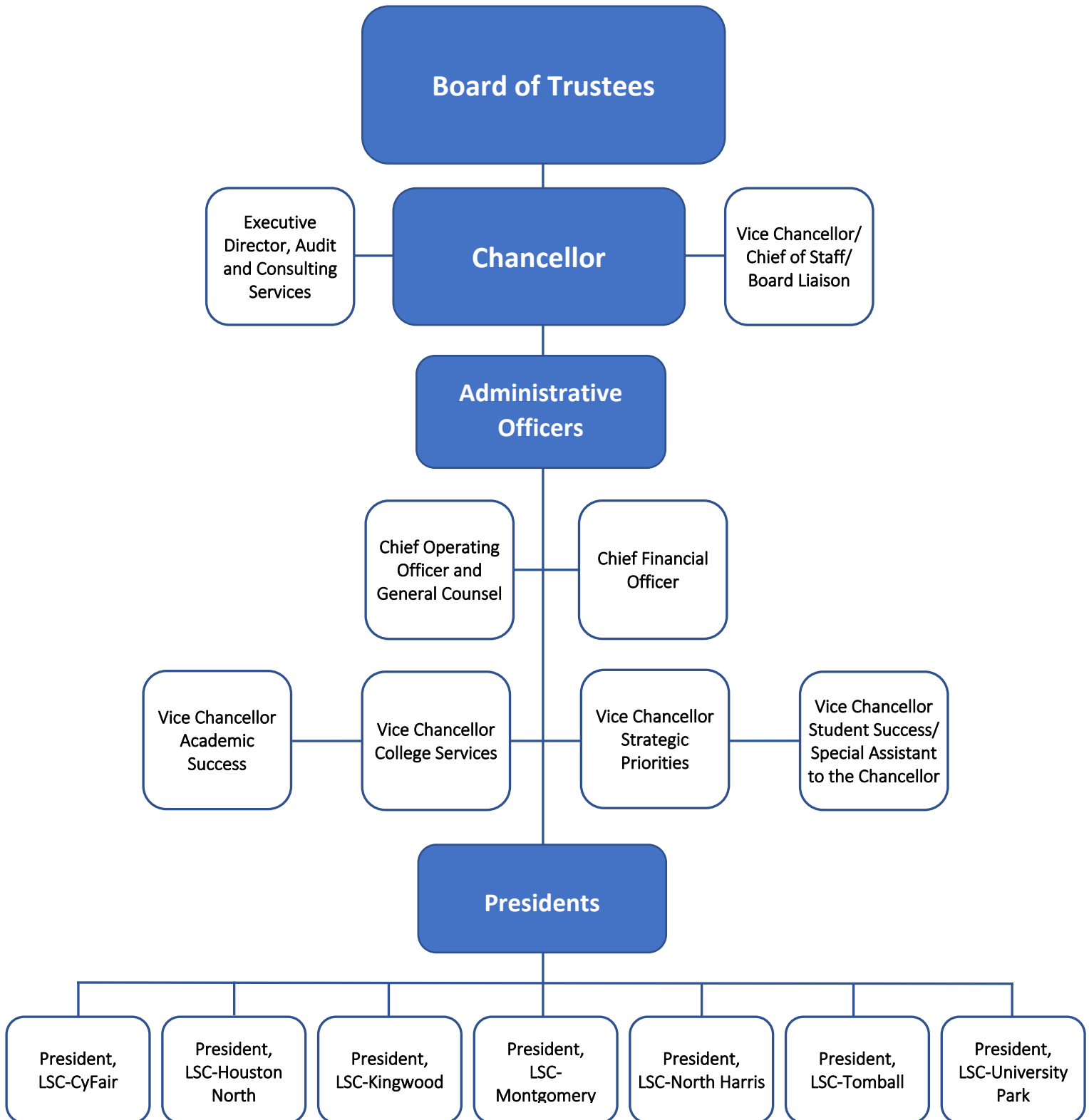
LONE STAR COLLEGE ADMINISTRATION

Principal Administrative Officers

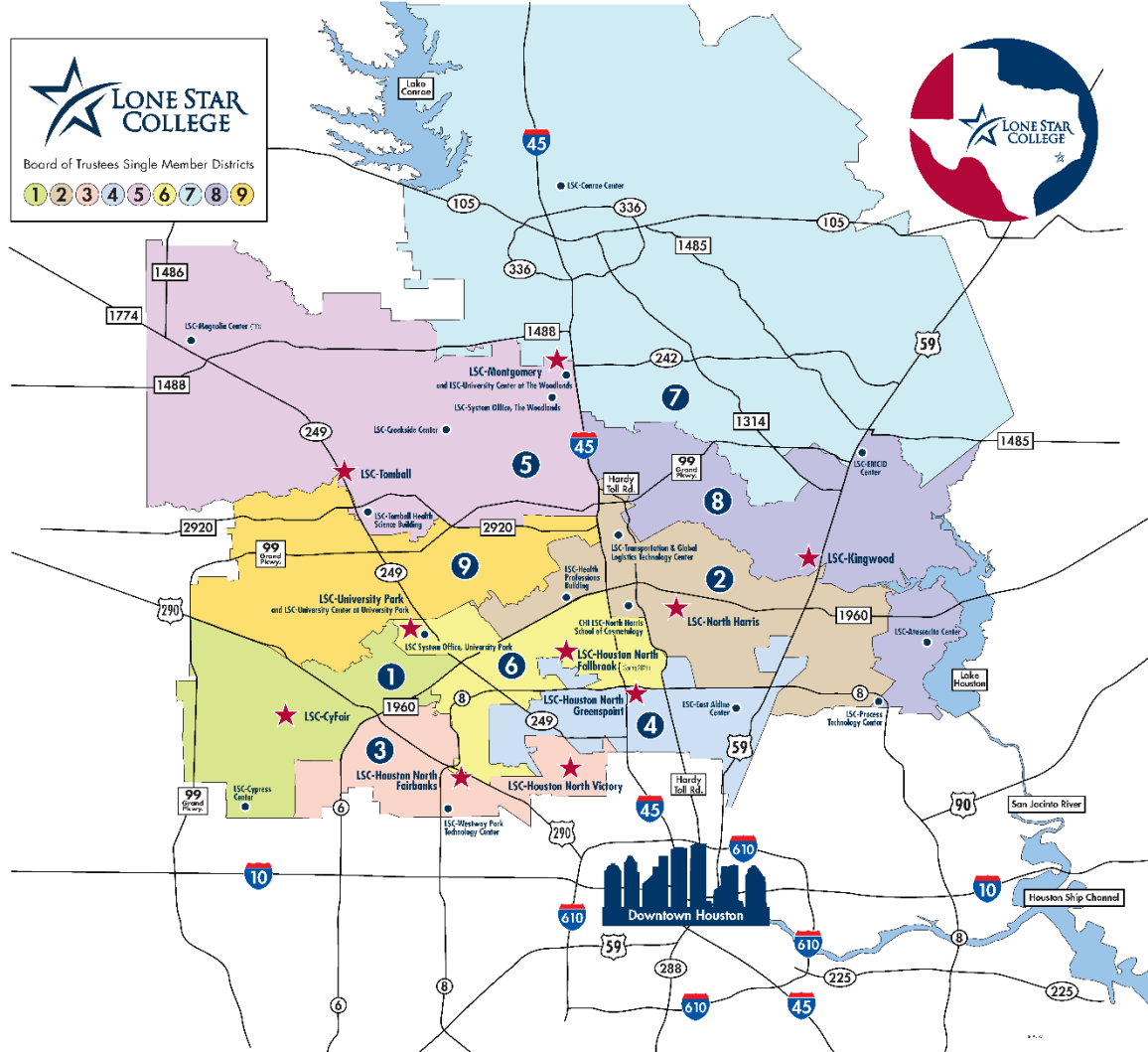
Stephen C. Head, Ph.D. Chancellor

Link Alander	Vice Chancellor College Services	Shah Ardalan, Ed.D.	President, LSC-University Park
Mario K. Castillo, J.D.	Chief Operating Officer and General Counsel	Archie L. Blanson, Ph.D.	Interim President, LSC-North Harris
Helen Clougherty	Vice Chancellor/ Chief of Staff/ Board Liaison	Seelpa Keshvala, Ph.D.	President, LSC-CyFair
Jennifer Mott, CFA	Chief Financial Officer	Lee Ann Nutt, Ed.D.	President, LSC-Tomball
Gerald Napoles, Ph.D.	Vice Chancellor Student Success/Special Assistant to the Chancellor	Katherine Persson, Ph.D.	President, LSC-Kingwood
Kyle Scott, Ph.D.	Vice Chancellor Strategic Priorities	Rebecca Riley, Ed.D.	President, LSC-Montgomery
Dwight L. Smith, III, Ed.D.	Vice Chancellor Academic Success	Quentin Wright, Ed.D.	President, LSC-Houston North

LONE STAR COLLEGE ORGANIZATIONAL CHART



LSC SERVICE AREA

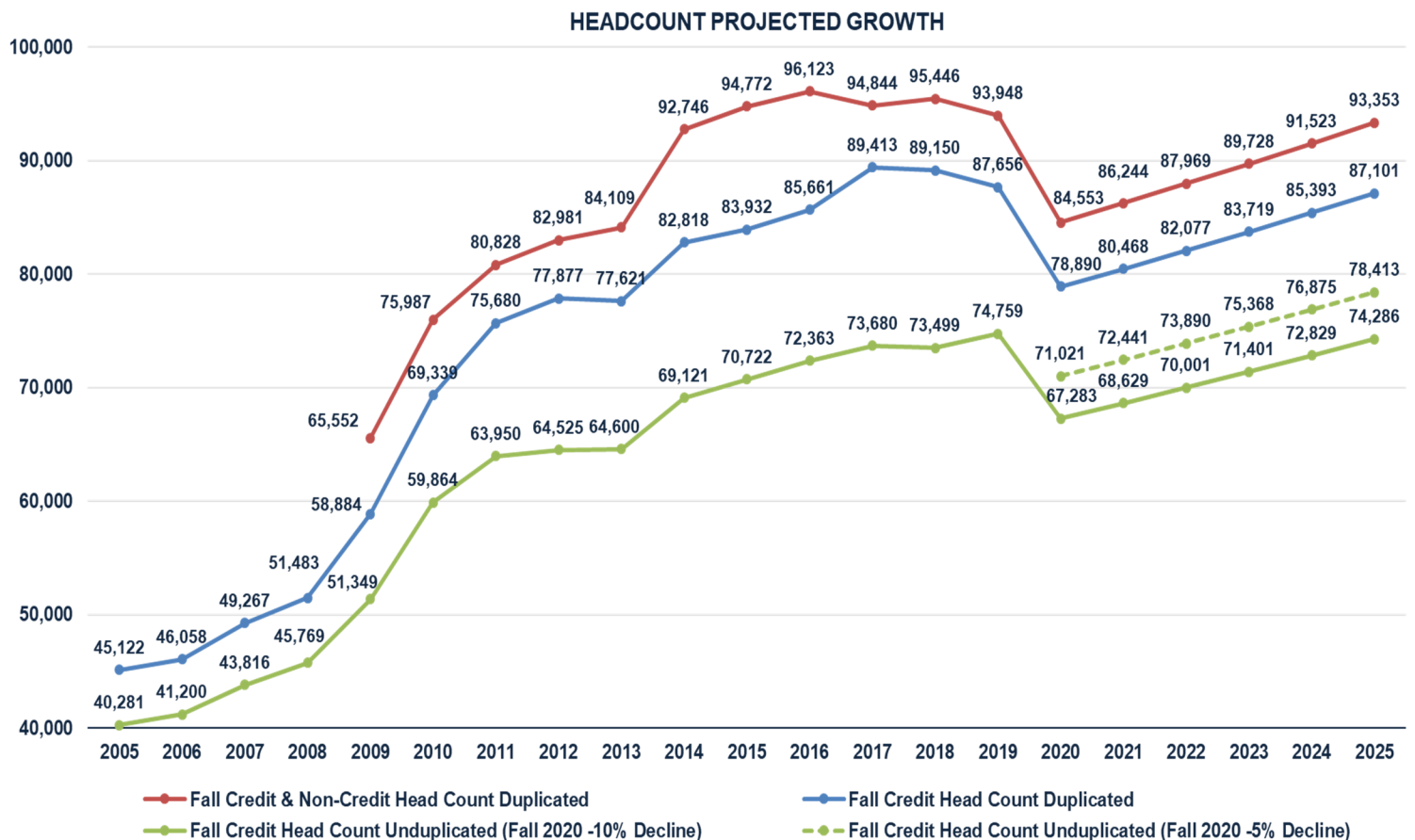


- ❖ 87,000+ credit students each semester, total enrollment of 93,000+ (credit and non-credit).
- ❖ One of the top 3 largest colleges in the nation.
- ❖ One of the fastest-growing college systems in U.S.
- ❖ 11 school districts, 1,400 square miles, population of 2.6 million.
- ❖ 6,900+ employees (part-time and full-time).

Sources: Top 3 Largest: <http://www.campusexplorer.com/college-advice-tips/E8748B21/10-Biggest-Community-Colleges/Fastest Growing>: <http://ccweek.com/article-4972-fastest-growing-community-colleges-2015-rankings.html> All others: Fast Facts Fall 2019

ENROLLMENT

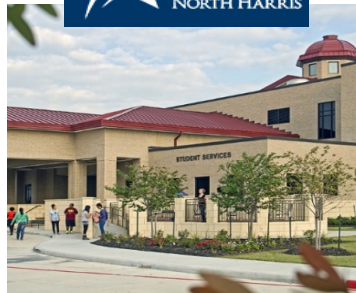
Lone Star College serves an area of more than 1,400 square miles with a population of 2.6 million, including some of the fastest growing communities in the state. LSC saw steady enrollment increases Fall 2005 through Fall 2017. Following Hurricane Harvey, enrollments were relatively flat Fall 2017 to Fall 2018 and declined slightly in Fall 2019. LSC is anticipating a 5-10% decline for Fall 2020 due to COVID-19 and has revised the long-term growth rate to 2%, down from 3%, pending better knowledge of COVID-19's lasting impact.



**Fall 2020 projected at -5% and -10%, Fall 2021-2025 projected at 2%*

LONE STAR COLLEGE CAMPUS LOCATIONS

Seven Campuses



LSC-Houston North, which opened Fall 2019 Semester, is the seventh college in the LSC system. The college serves residents living inside Beltway 8, with four locations: LSC-Houston North Fairbanks, LSC-Houston North Greenspoint, LSC-Houston North Victory, and LSC-Houston North Fallbrook, which will open Spring 2021 Semester.

LONE STAR COLLEGE CAMPUS LOCATIONS

Six Centers



Two University Centers



LONE STAR COLLEGE CAMPUS LOCATIONS

Workforce Centers of Excellence



LONE STAR COLLEGE NEW FACILITIES

**LSC-Houston North
Fallbrook**



Scheduled Completion:
Spring 2021

**LSC-Kingwood Health
Professions Center**



Scheduled Completion:
Fall 2021

**LSC-Montgomery
Student Services Building**



Scheduled Completion:
Fall 2021

LSC-Magnolia Center



Scheduled Completion:
TBD

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STRATEGIC PLAN 2015 – 2020

The Lone Star College 2015-2020 Strategic Plan was initiated by the Chancellor and Board of Trustees and is based on feedback and recommendations from all members of the LSC community – faculty, staff, students and community stakeholders – and is designed to address our continuing student population growth and ensure student success.

CORE VALUES

Excellence:

Lone Star College champions excellence in teaching, learning, and services.

Learning:

Lone Star College is a learning-focused college that values not only student learning, but also faculty and staff learning.

Student Success:

Lone Star College believes that student success is multi-dimensional: it includes, but is not limited to, students achieving individual educational goals, mastering learning outcomes, and acquiring career and life skills.

Access and Affordability:

Lone Star College believes in providing affordable education to all citizens within its service areas.

Accountability:

Lone Star College champions personal accountability and ensures institutional accountability.

Community:

Lone Star College prides itself on civic engagement and being responsive to community needs.

Diversity:

Lone Star College ensures that its student populations and ensures that its student population and employee demographics reflect the diversity of the community. Differences in language, culture, ethnicity, social status and perspectives are respected throughout the college.

Human Resources:

Lone Star College students and employees are our most valuable assets. We make all efforts to ensure a safe learning and working environment for them, to promote their well-being and to provide them with opportunities to grow in this institution and beyond.

Innovation and Creativity:

Lone Star College plays a leadership role in creating innovative solutions and best practices for enhancing student learning and student success.

Integrity:

Lone Star College espouses academic and professional integrity, as well as integrity of business processes.

MISSION AND VISION

Mission

Lone Star College provides comprehensive educational opportunities and programs to enrich lives.

Vision

Lone Star College will be a model college globally recognized for achieving exceptional levels of success in student learning, student completion, gainful employment, equity and affordability.

Guiding Principles

1. **Access and Equity:** Lone Star College is committed to access and equity for all, regardless of socio-economic background, preparation for college or workforce, or disability.
2. **Student Learning and Success:** Lone Star College is committed to transformational changes with the purpose of maximizing student learning and success.
3. **Dignity and Respect:** Everyone – students, employees and the community – should be treated with dignity and respect.
4. **Community Value:** Lone Star College recognizes the respect the college holds in the community and values that reputation.
5. **Responsibility:** Lone Star College has an important fiduciary responsibility to taxpayers and all citizens.

CULTURAL BELIEFS

During Fiscal Year 2019, a leader-led process was designed to create a culture of accountability and achieve Lone Star College's key organizational goals, resulting in updated cultural beliefs.



- **One LSC**
I develop meaningful relationships and collaborate for mutual success.



- **Student Focused**
I support and prepare each student to succeed in college and in life.



- **Own It**
I bring my best, rise above challenges and own my contributions.



- **Advance Equity**
I advance diversity and inclusion to create an equitable environment.



- **Cultivate Community**
I cultivate a community of trust and integrity through transparent dialogue and purposeful actions.



- **Choose Learning**
I learn, grow and create opportunities for others to do the same.

STRATEGIC PRIORITIES



Academic & Workforce Program Quality

Provide high quality academic and workforce programs that enhance students' learning experience and prepare them for the 21st century workforce.

- 1. Program Development and Promotion:** Develop and promote programs based on the workforce and community needs to increase entry into workforce programs.
- 2. Program Review and Post-Graduation Outcomes:** Strengthen the program review process by incorporating graduate employment rates and earnings into the process; use the data for decision-making and continuous improvement.
- 3. Program and Service Collaboration:** Strengthen collaboration among academic programs, workforce programs and student services to improve students' mastery of both academic and workforce learning outcomes.
- 4. Workforce Skills Training:** Provide training in 21st century workforce skills to better prepare students for career readiness.
- 5. Career Services:** Provide career advising, career exploration opportunities and job placement services to help students choose the right career path and improve their chances for gainful employment.

Student Success

Promote student success by ensuring excellence in teaching, learning and student-centered support services.

- 1. Goal-Setting, Evaluation and Data Use:** Set objectives that will shape improvement efforts. Implement broad-based, ongoing evaluation processes and make data-driven decisions for the continuous improvement of teaching, learning, initiatives and services.
- 2. Academic and Career Pathways:** Implement well-defined academic and career pathways to help students obtain their educational and career goals.
- 3. Curriculum and Instruction:** Design and implement innovative, relevant, and collaborative curriculum and instruction to promote deep learning, student engagement and preparedness for future employment and further education.
- 4. Student Support:** Provide student-focused support services to guarantee students benefit from the college's academic support, student services, college and community resources, financial literacy training, student life, and mentoring programs.
- 5. Advising:** Provide comprehensive, personalized and proactive advising, using an intrusive case management model, to ensure students make seamless transitions from high schools to college, from first year experience to second year experience, and from completion to 4-year institutions or jobs.
- 6. Serving Diverse Student Populations:** Provide equitable and expanded services to diverse student populations to bridge achievement gaps.
- 7. Hiring Process and Professional Development:** Focus recruitment efforts on employing faculty and staff members who have the qualities and diversity to advance student learning and success goals. Provide professional development focused on enhancing student learning and success.
- 8. Online and Technological Support:** Provide user-friendly online and technological support to promote the awareness of services and resources, and help students navigate through their academic and career pathways.

Financial Responsibility & Accountability

Ensure sound financial practices that are accountable to stakeholders and fairly allocate budget and resources.

1. **Funding Allocation:** Allocate funding based on strategic priorities, data analyses and a well-researched funding model.
2. **Revenue Expansion:** Expand revenue streams by exploring creative ways to fund our institution.
3. **Cost Savings:** Implement ongoing cost-saving initiatives.
4. **Inclusive and Transparent Processes:** Promote inclusive and transparent financial and budgeting processes by providing financial training, engaging stakeholders in financial planning, and sharing clear financial information and data.
5. **Compliance with Financial Standards:** Review and implement a financial structure and auditing process to ensure compliance with local policy standards and applicable state and federal laws.

Culture

Nurture a culture that values and respects all Lone Star College members and encourages collaboration.

1. **Appreciation and Recognition:** Recognize faculty, staff and student excellence, and celebrate achievements.
2. **Collaboration and Collegiality:** Promote collaboration, mutual support and professionalism at all levels to ensure a collegial work environment.
3. **Ownership and Pride:** Implement initiatives to foster a sense of belonging and make students and employees feel proud to be part of Lone Star College.
4. **Consistency and Equity:** Promote consistency and equity in policies, processes, procedures and services across colleges.
5. **Communication and Transparency:** Ensure transparent and timely communication to internal and external stakeholders.
6. **Culture of Service:** Empower everyone at Lone Star College to claim ownership so students and clients receive the best customer service.

Partnerships

Build strong partnerships with local ISDs and civic, charitable, higher education, industry and business organizations to promote student and community success.

1. **Partnership with ISDs:** Strengthen and expand partnerships with ISDs to collaborate on college bound, college readiness and pathway initiatives.
2. **Partnership with Other Higher Education Institutions:** Strengthen and expand partnerships with other higher education institutions to collaborate on transfer success and pathway initiatives.
3. **Partnership with Business and Industry:** Identify and grow partnerships with business and industry sectors to collaborate on workforce training, job placement, funding and resources.
4. **Partnership with Community Organizations:** Strengthen and expand partnerships with the community organizations for civic engagement, community services and community support.
5. **Partnership with Organizations at All Levels:** Increase partnerships with local, state, national and international organizations to create collective impact on student success.

2015-2020 Strategic Plan in Review

Lone Star College has been reviewing the 2015-2020 Strategic Priorities in preparation for developing Strategic Priorities beyond 2020. The following are some of the many successes that have been achieved since the implementation of this Strategic Plan in FY 2015.

Academic & Workforce Program Quality:

- Three bachelor's programs opening in Fall 2020
- 24 additional programs initiated since FY 2016
- 95% licensure rate (Percentage of students passing their licensure exam for programs leading to professions requiring licensure or certification.)

Student Success:

- Full-time 3-year graduation rate up 8.3%
- 8,564 degrees and certificates awarded

Financial Accountability & Responsibility:

- AAA bond rating
- Budget planning includes allocating resources that align with the Strategic Goals
- Received Certificate of Excellence in Financial Reporting recognition each year since FY 2004
- Received the Certification of Investment Policy from the Government Treasurers' Organization of Texas for the two-year period ending February 2021

Culture:

- Great Place to Work – 3 years in a row
- Over 100 employees developed cultural beliefs
- 1,466 participants in Cultural Beliefs sessions

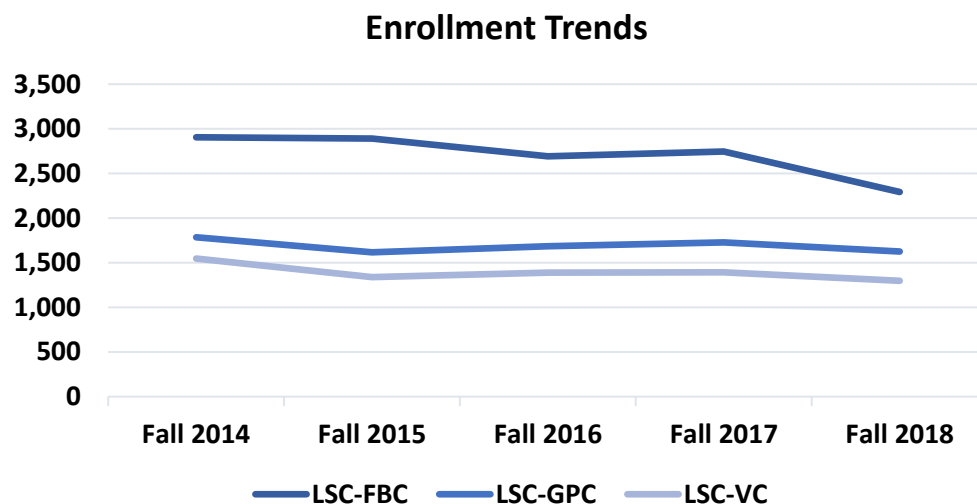
Partnerships:

- 38% increase in Dual Credit headcount
- 97 new university agreements with 32 universities

HIGHLIGHTED INITIATIVE**Lone Star College- Houston North**

Lone Star College strives to meet the evolving needs of students and the associated service areas. Through continual analyses of institutional and community-based data, the college has taken a proactive approach to finding new ways to fulfill the mission of providing comprehensive educational opportunities and programs to enrich lives.

One example of this proactive approach is the development of Lone Star College-Houston North (LSC-HN). In 2017, Lone Star College began a thorough examination of the enrollment and success trends of three satellite centers in the southern section of the system's 1,400 square mile service area. These locations, Lone Star College-Fairbanks Center (LSC-FBC), Lone Star College-Greenspoint Center (LSC-GPC), and Lone Star College-Victory Center (LSC-VC), peaked in enrollment in 2014. However, after a steep decline the following year, the centers never reached the high point again.



A review of potential causes for the enrollment decline led to a discovery that success rates at two of the three satellite centers were among the lowest in the system. The overall Lone Star College system success rates ranged from 67.7% to 68.8% from fall 2014 to fall 2017. During that same period, the student success rates at LSC-GPC and LSC-VC ranged from 55% to 61%.

The above-mentioned data implied that the three satellite locations were not meeting the LSC system's standard for completion or success. Therefore, the college looked deeper by also studying community-based data. A review of basic median household income, college attainment, and poverty rates showed that the students from these areas were most likely facing

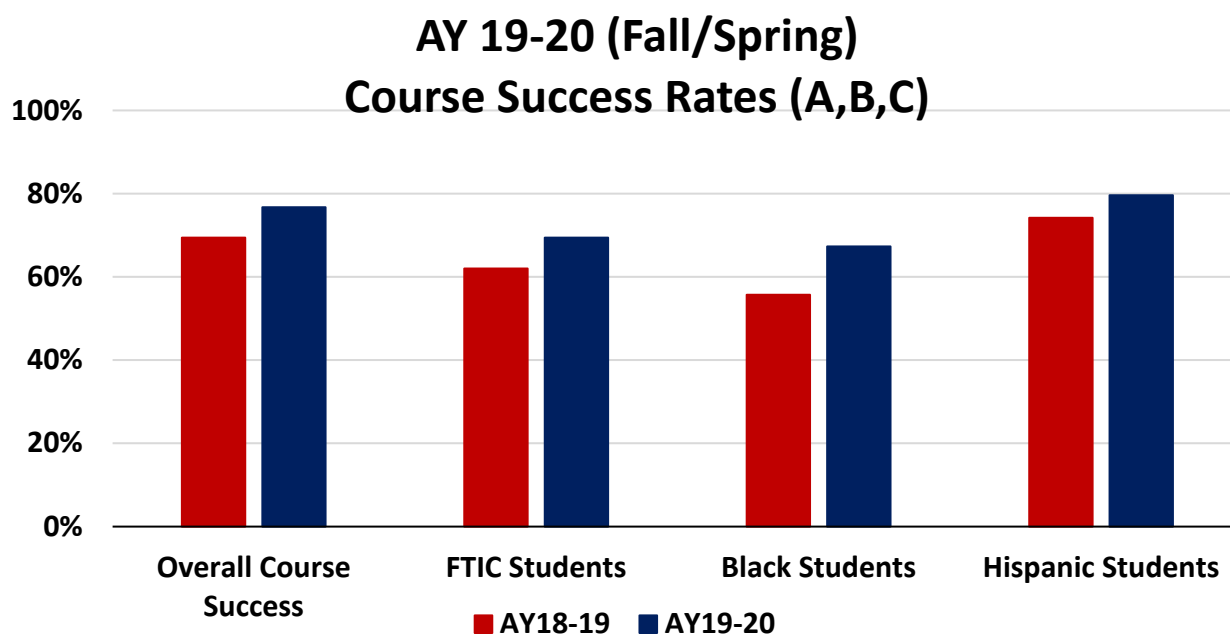
circumstances not experienced in other segments of the system's service area. A review of Lone Star College service area found that of the 15 zip codes with lowest median household incomes, 12 were within 99 square miles and included in the previously stated LSC satellite locations. The income ranges were from \$27,000-\$41,000.

Based upon this data, Lone Star College made the decision to bring more support to the area by realigning these three centers into their own campus with an administration, budget, and resources that were consistent with the other six campuses. The college also implemented a different institutional model, based upon a combination of several best practices from around the country, proven to best serve traditionally underserved communities.

The new college, LSC-Houston North (LSC-HN) began in August 2019 with several student success feature initiatives including:

- 8-week courses (scheduled in blocks) to help students accumulate credit in an efficient manner
- Wraparound Services to support student out-of-class needs
- Faculty mentors for all first-time-in-college (FTIC) students

Currently, each location has a Community Assistance Resources for Everyone (CARE) Center to address food insecurity. Within the first two semesters, the CARE Centers have had over 2,100 visits with 1 out of every 11 LSC-HN students using the service. All LSC-HN faculty have a course release to mentor FTIC students. This initiative has resulted in the campus helping students with temporary housing, transportation assistance, and emergency funding. In addition, students have expressed satisfaction with the new eight-week structure that has provided them with the ability to take more classes, while still maintaining their work schedules.



The first year of LSC-Houston North did show positive trends. The strategic shift to 8-week classes, cohorts, and fewer online courses did cause a decrease in enrollment for the locations. However, the course completion and success rates provided evidence that the new model is working for the students enrolled. Lone Star College-Houston North led the system for both the Fall 2019 and Spring 2020 Semesters in course completion rates. In addition, there were significant improvement for key demographic and campus subgroups from Academic Year (AY) 18-19 Semesters to AY19-20 for the Fall and Spring Semesters as noted below. The overall course success rate (as defined by an A, B, or C) for the three locations increased by 7% to 76.7%. The success rates for first time-in-college students increased by 7%, Hispanic students by 5%, and Black students by 12%.

A fourth location, LSC-Houston North Fallbrook, is scheduled to hold its first class in the Spring 2021 Semester. The 55,000 sq. ft building will include a range of academic and workforce programs including an Associate of Arts in Teaching, Logistics Management, and Mobile App Design that will provide additional educational opportunities for the community.

It is a general concern that many of the positive gains made with the LSC-Houston North's new institutional model may be lost or hindered due to COVID-19. There are several reasons. First, according to the internal LSC technology survey, students in LSC-Houston North's service area are the least likely to have the technology support needed for an online environment. Secondly, according the Harris County Public Health Department, several of the zip codes within the service area has been among the highest infected areas of the virus. Therefore, much of the grassroots outreach that have previously proven to be effective in reaching students have been severely limited. Lastly, the institutional design is built upon a traditional delivery of in-person services. Success data prior to the start of LSC-HN found that the students at the college's locations traditionally did not perform as well in online courses. Therefore, the design of the institution is focused upon in-person delivery of services. During AY 2019-2020, students met weekly with mentors, attended classes as part of cohorts, and had access to wraparound and food assistance services that exist at the locations. Due to the safety-related constraints and the need to shift to online courses, the ability to implement these initiatives as needed will be hindered. The college will have to find new, innovative ways to maintain the gains in retention and course success during the upcoming academic year.

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FINANCIAL OVERVIEW

BUDGET PLANNING

Lone Star College Budget Policy

Budget planning is an integral part of overall program planning so that the budget effectively reflects the College's programs and activities and provides the resources to implement them. In the planning process, general educational goals, specific program goals, and alternatives for achieving program goals are considered. As part of each year's proposed budget, the administration provides the Board with key indicators of College needs, resources, and demographic and economic trends to assist the Board in its deliberations. Budget planning and evaluation are continuous processes.

The budget is developed in a manner that fulfills the College's educational mission and responsibility to taxpayers, addressing short-term needs while reflecting the College's long-term plans and goals in fiscal terms and demonstrating good stewardship of public resources. The following principles are adhered to in developing the annual budget:

1. The budget shall be structurally balanced, in that recurring revenues are equal to or greater than recurring expenditures on an annual basis.
2. The budget shall reasonably provide for financial reserves and contingencies to meet unforeseen demands.
3. The budget will include sufficient resources to expend funds in an amount at least equal to the projected statewide median of expenditures per full-time student equivalent at Texas community colleges for the fiscal year, based on the most recent data available from the THECB and adjusted for inflation as appropriate.
4. The budget will equalize revenue from ad valorem property taxes and revenue from student in-district tuition and all fees except out-of-district and out-of-state fees.

The budget may include reasonable adjustments to property tax rates, tuition and/or fees to ensure compliance with the principles outlined above or shall include a plan for achieving such goals within the next five fiscal years. Should revenue increases be necessary, the College will not increase in-district tuition or student fees by more than 8 percent in any fiscal year.

Budget Philosophy

Reach State median of expenditures (including debt) per full time student equivalent in five years.

- \$10,048 to \$10,274 without growth from inflation (2019 dollars)
- \$10,048 to \$11,570 with 2% assumed inflation

Equalize property tax revenue and student revenue.

- Projected Taxpayers/Students 34.5% / 34.5%
- Assumes State Appropriations 21%
- Out-of-District/State/Int'l Fees 5%
- Misc. 5%

Limits increases in tuition and fees to 8% of previous year's rate.

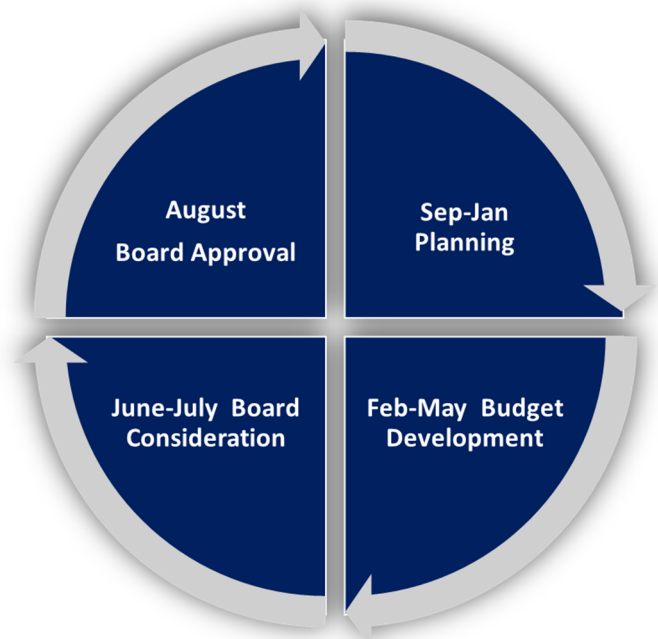
Budget Planning Cycle

Lone Star College seeks to create a balanced budget each year. Balancing the budget involves comparing the estimated revenues to expenditures; determining how to close any gaps and making the necessary adjustments. Budget allocations are created each fiscal year for each campus and administrative area. The allocation objectives are to meet basic needs, provide balanced FT/PT faculty ratios, fairly distribute discretionary funds, limit administrative spending, support enrollment increases, and fund system-wide priorities. The allocations for each college also take into account the following: new faculty funding, funding for other newly approved positions, new facility funding (program [instruction, supplies, etc.], maintenance, security, and IT needs), growth funding (based on contact hour increases from fall to fall), performance metric funding based on KPI results, and salary/benefit increases (FT,PT and Adjunct).

The Budget Cycle is a year-long process that begins with the start of each new fiscal year in September. The Financial Planning and Analysis team works closely with the Chief Financial Officer to direct this process. Below is a list of the major tasks that are scheduled throughout the year:

❖ September - January

- Financial Planning and Analysis Team creates/distributes Budget Calendar
- The Chancellor and CFO develop high-level budget outline through an iterative process.
- Board Budget Retreat



❖ **February - May**

- College Presidents submit growth estimates to CFO
- CFO/Financial Planning and Analysis Team send out new fiscal year preliminary allocations
- CFO/Financial Planning and Analysis Team send out benefits costs as a percent of payroll
- Preliminary Budget allocations by campus and administrative area are entered and balanced
- Final adjustments made prior to first level system budget lock – budget managers balance to latest allocation

❖ **June - July**

- Board Budget Workshop
- Final Budgets balanced prior to final system budget lock
- Proposed Budget Report prepared and delivered to the Board of Trustees and high-level staff

❖ **August**

- Budget is presented to the Board of Trustees for adoption at monthly board meeting

CHALLENGES

COVID-19

On February 11, 2020 the World Health Organization announced an official name for the disease that caused the 2019 novel coronavirus outbreak, first identified in Wuhan China. The name of this disease is coronavirus disease 2019, abbreviated as COVID-19. The World Health Organization declared a pandemic on March 11, 2020 and a national emergency was declared in the United States on March 13, 2020.

Lone Star College responded to the pandemic by suspending face-to-face classes effective March 16, 2020 and implementing a work from home protocol for staff beginning March 23, 2020. The college successfully converted 97% of the face-to-face classes to fully on-line or hybrid delivery for students to finish coursework for the Spring 2020 Semester. Conversion was accomplished by utilizing contracted instructional designers to supplement in-house instructional design. Classes that could not be converted resumed with strict social distancing and health screening guidelines on June 1, 2020. Summer 2020 class delivery is 92% on-line, 6% hybrid and 2% face-to-face. The College set a goal for Fall 2020 delivery to be 50% on-line, 25% hybrid and 25% face-to-face, but is prepared to shift a larger percentage to on-line and hybrid as necessary. Employees with desktop computers were provided with loaner laptops and instructions on how to access computer systems remotely. The Office of Technology Services has provided loaner equipment to 572 employees, including laptop computers, docking stations, monitors and other technology equipment for employees to successfully work from home.

The college has also responded by cleaning and sanitizing buildings, limiting access and providing health screening as students and employees enter the facilities. Personal protective equipment (PPE) is distributed as needed to employees and students accessing facilities. Buildings are opened strategically to provide the best use of space while maintaining strict social distancing guidelines and access to buildings that are not needed for instruction is limited. The college implemented a limited return to building on August 15, 2020 for student services that could not be accomplished remotely.

COVID-19 also impacted the college's fiscal year 2021 budget planning schedule. Deadlines were moved approximately one month to accommodate new work from home protocols and to allow teams to focus on response to the COVID-19 changes. Delaying the Fiscal Year 2021 budget planning has allowed the college to evaluate impacts to revenue and expenses related to COVID-19. The following table lists the changes to the calendar.

Budget Calendar Item	Original Date	Amended Date
Fiscal Year 2021 Allocation Distributed	4/9/20	5/8/20
Preliminary budget allocations entered and balanced	4/16/20	5/22/20
Budget lock to “end users”	5/8/20	6/5/20
Fiscal Year 2021 last data feed from HCM to Hyperion	6/22/20	7/24/20
Board of Trustees Budget Workshop	6/4/20	7/29/20
Budget Lock “super users” Snapshot of budget	6/29/20	7/29/20
Release Proposed Budget Report (electronic)	7/20/20	8/13/20
Board Budget Hearing/Consideration of Approval of Fiscal Year 2021 Budget	8/6/20	8/20/20
Fiscal Year 2021 Budget loaded upon board approval	8/11/20	8/20/20 or ASAP after approval

The College is including contingencies and reductions in the fiscal year 2021 budget for revenue declines and increased expenses related to the COVID-19 response to include PPE and continued cleaning and sanitization of facilities. The College continuously monitors the pandemic and will make changes to instruction and return to buildings based on the latest data from local and state officials.

State Appropriations

State appropriations account for 20% of the College’s revenue for fiscal year 2021, which is down from 21% for fiscal year 2020. Appropriations, established by the 86th Texas Legislative Session, provided a slight increase to the College due to increased funding for the student success points. The College anticipates that state appropriations will continue to decline in proportion to other revenue streams.

On May 20, 2020 Gov. Greg Abbott, Lt. Gov. Dan Patrick and House Speaker Dennis Bonnen, asked state agencies and higher education institutions to reduce budgets by 5% due to depressed revenues associated with the COVID-19 health crisis. While community colleges were exempted from the May 20th request, the College has prepared the Fiscal Year 2021 annual budget anticipating a 5% reduction to state appropriations.

The 87th Texas Legislative Session will begin in January 2021. The state budget approved during this session will set community college funding for fiscal year 2022 and fiscal year 2023. LSC is anticipating a decrease in funding from state appropriations in the long-range financial plan.

LSC-North Harris

Enrollment began declining at LSC-North Harris with the Fall 2015 semester and continues to decline. The College saw a slight increase in enrollment during Spring and Summer 2020 and is employing strategies to increase enrollment and student success.

Hurricane Harvey

On August 25, 2017, Hurricane Harvey, characterized as a Category 4 hurricane at its peak, made landfall on the Texas coast before stalling over the Houston-Galveston region and producing widespread and significant flooding. Many residences, commercial properties and industrial properties in the region sustained damage.

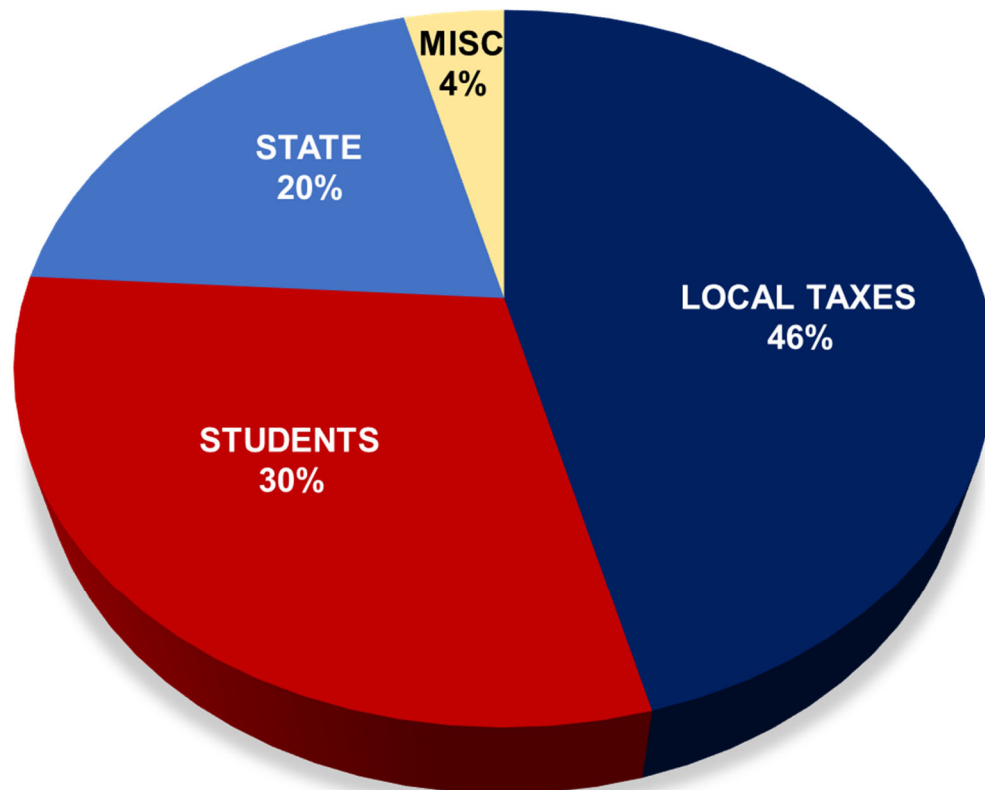
LSC- Kingwood campus sustained major flood damage to 6 of its 9 buildings and damages system-wide totaled about \$50 million. The College experienced a slight decline in enrollment beginning with the Fall 2018 semester that continued through Summer 2019. Enrollment growth in Fall 2019 was 1.5%. LSC-Kingwood fully reopened its facilities for the start of the Spring 2019 semester.

The College has submitted \$47.0m for reimbursement to FEMA under the Public Assistance Program. To date, \$9.5m has been obligated by FEMA. The College continues to seek reimbursement of approximately \$25.0m, after reductions for insurance benefits paid to the College and local cost share amounts. The bulk of the remaining reimbursements are related to the major damage to buildings and contents sustained at Kingwood.

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REVENUE SUMMARY

Community colleges operate under the principle of shared responsibility for the cost of educating students with a proportion of the cost shared by the local taxpayers, students and State of Texas. The College receives funding at 46% from local property taxes, 30% from student tuition and fees, 20% from state appropriations, and 4% from grants and auxiliary operations. The FY 2021 Annual Budget is based on the following revenue assumptions:



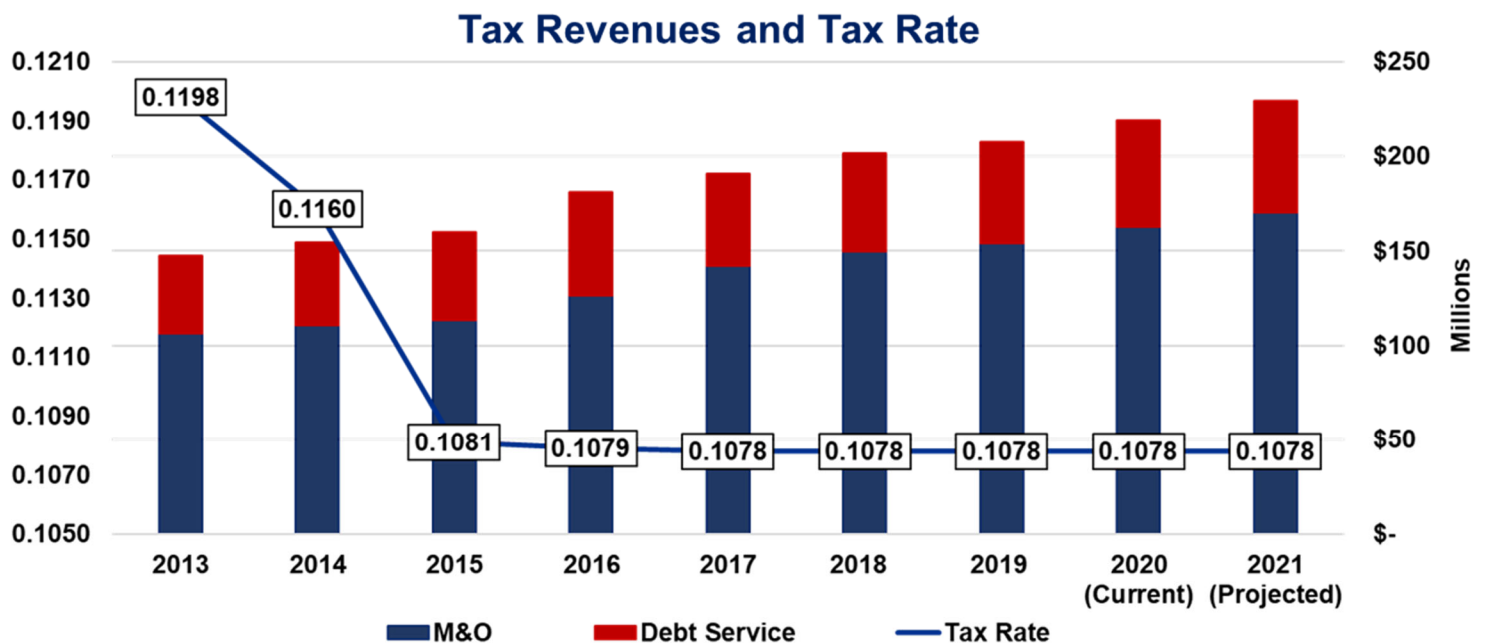
- 6% increase in taxable assessed values with no change in the tax rate
- Tuition and Fee increases Effective Spring 2021:
 - \$6 per credit hour out-of-district tuition increase
 - \$6 per credit hour out-of-state/international tuition increase
- 10% enrollment decline in credit hours
- \$3.9 million potential decrease in state appropriations

TAX REVENUES

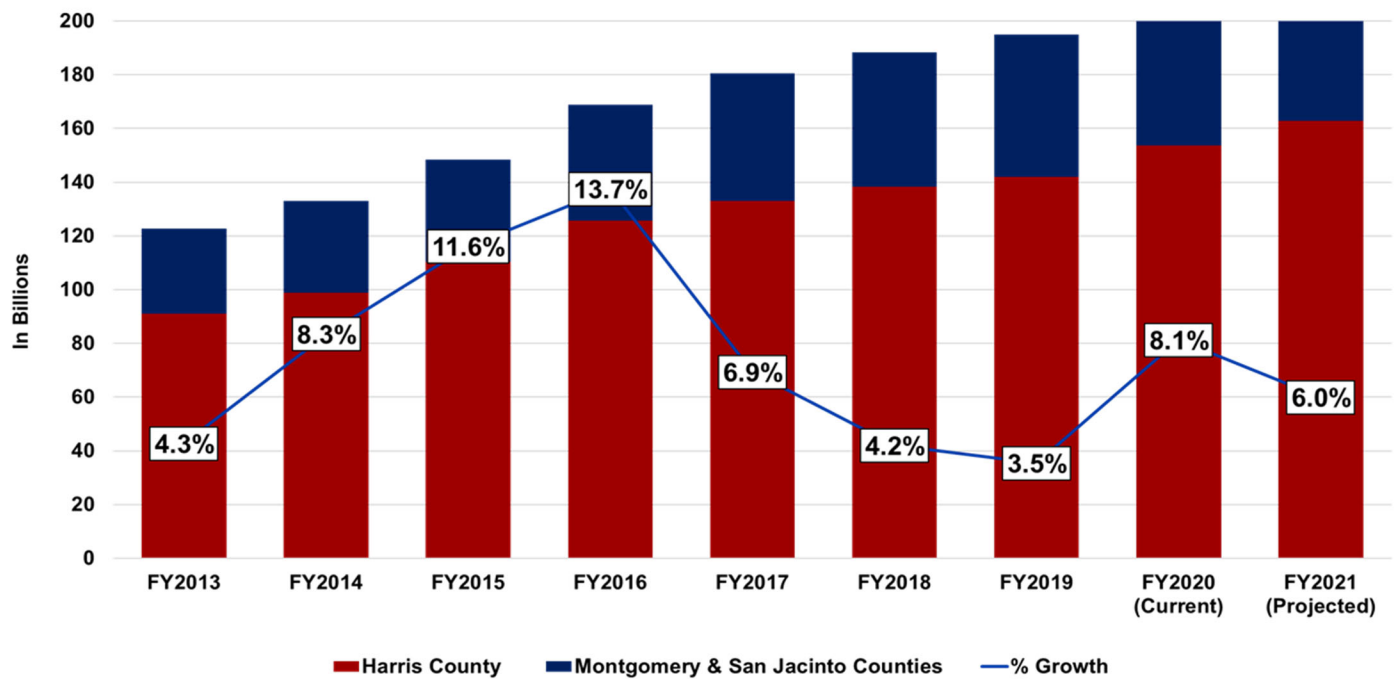
Each year, two major functions of the College and the Board are to establish a budget and adopt a property tax rate in support of the final and adopted budget. The College follows all applicable legislative guidelines and truth-in-taxation requirements to ensure the public is informed of any increases in property tax rates in a timely and in the most effective manner as possible.

Property taxes, also known as ad valorem taxes, are locally assessed taxes. Harris, Montgomery, and San Jacinto Counties appraisal districts appraise properties located in their respective county, while the College and Board set the tax rates and collect property taxes based on those values.

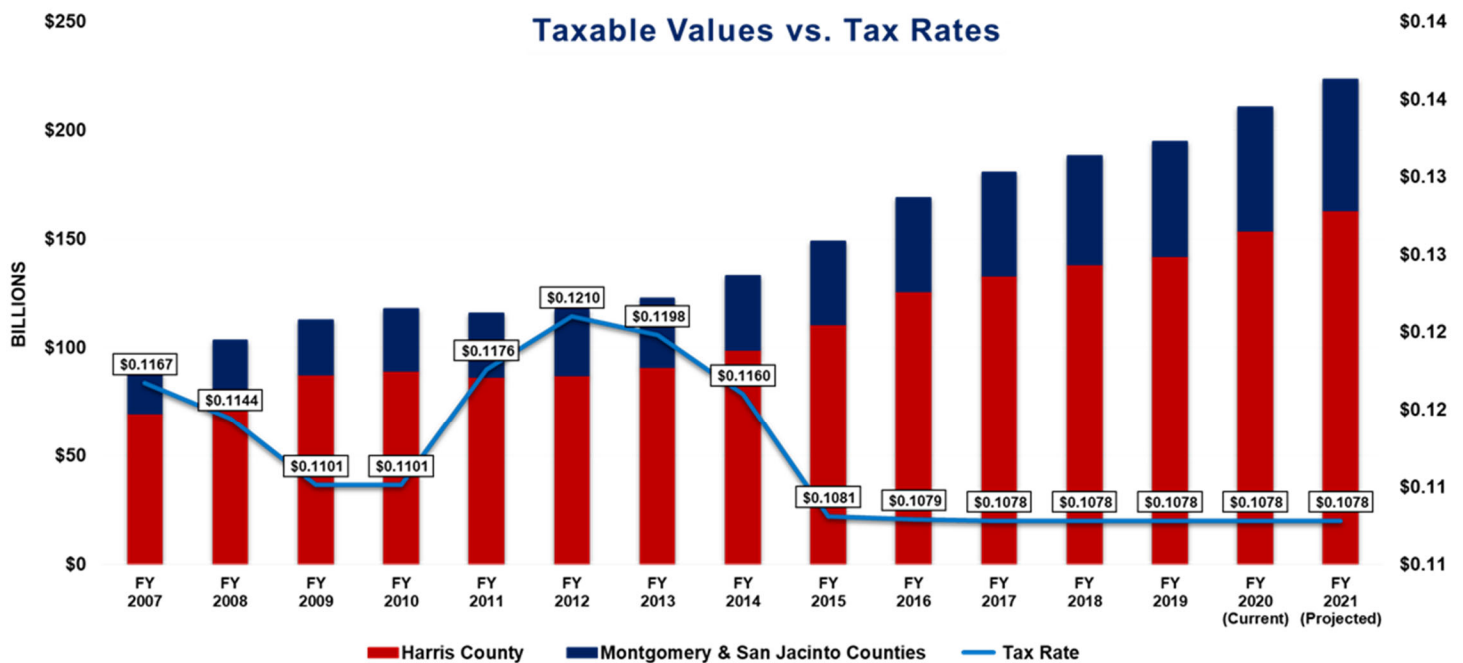
Ad valorem taxes are levied each October 1 on the assessed value as of the prior January 1. These funds are divided into two categories: maintenance & operations (M&O) and debt service (I&S). M&O is the tax rate levied by the College to fund the operations and maintenance of its campuses. I&S (Interest & Sinking Fund) is the tax rate levied by the College to pay the principal and interest of any general obligation bond debt that may have been issued to fund the construction of its campuses, instructional centers, workforce centers, and other capital improvement projects.



As of FY 2020, the College's combined ad valorem property tax rate remained at \$0.1078 per \$100 of assessed valuation. This tax rate has remained stable since FY 2017. Currently, the College's M&O and I&S rates are \$0.0800 and \$0.0278, respectively.

% Growth in Certified Values

Certified Tax Values as of 06/2020



The collection rate is assumed to be 98.8%. Operating revenues of \$170.2M from total ad valorem taxes are included in the FY 2021 budget and restricted revenue of \$61.6M is for the debt service on general obligation bonds.

To follow all applicable truth-in-taxation requirements, the College has established the following guidelines.

➤ **Draft a Tax Rate Adoption Calendar**

The College creates a calendar of important dates following the truth-in-taxation requirements that have been established by the Texas Constitution (see Tax Code Chapter 26 for specifics).

➤ **Create a Budget**

On or before September 1st, the College must prioritize its needs and create a budget to meet those needs. The Board approves this itemized budget covering College operations for the upcoming fiscal year.

➤ **Prepare the Tax Rate Calculation**

Truth-in-Taxation requires the calculation of two rates after receiving the certified appraisal rolls from the counties Chief Appraisers. (See Appendix A – 2020 Tax Rate Calculation Worksheet)

✓ **No-New-Revenue Tax Rate**

Formerly known as the “Effective Tax Rate”, this tax rate would produce the same amount of taxes if applied to the same properties taxed in both the prior year and the current year.

✓ **Voter-Approval Tax Rate**

Formerly known as the “Rollback Tax Rate”, this rate is the maximum allowable rate by law without voter approval. This tax rate provides the counties with approximately the same tax revenue as in the previous year for operations, plus an eight percent (maximum) increase in operations and sufficient funds to pay debt in the coming fiscal year.

➤ **Publish Tax Rate Notice**

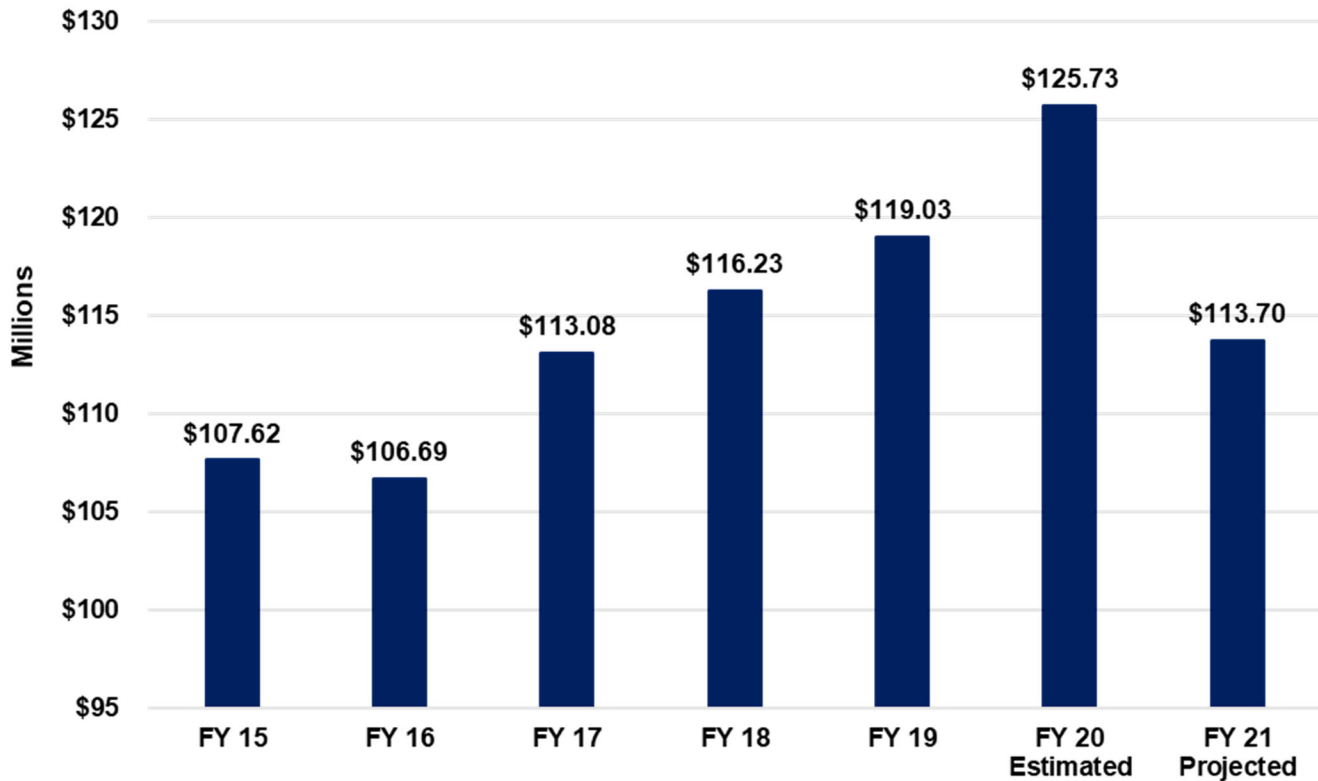
The College is required to publish the calculated rates on the home page of the website and are required to file one newspaper notice before the tax rate is adopted.

➤ **Conduct a Public Hearing**

After the required notice is published, and in compliance with the open-meetings law, Government Code Chapter 551, the College must hold a public hearing in order that taxpayers have the opportunity to express their views on the proposed tax rate.

➤ **Tax Rate Adoption**

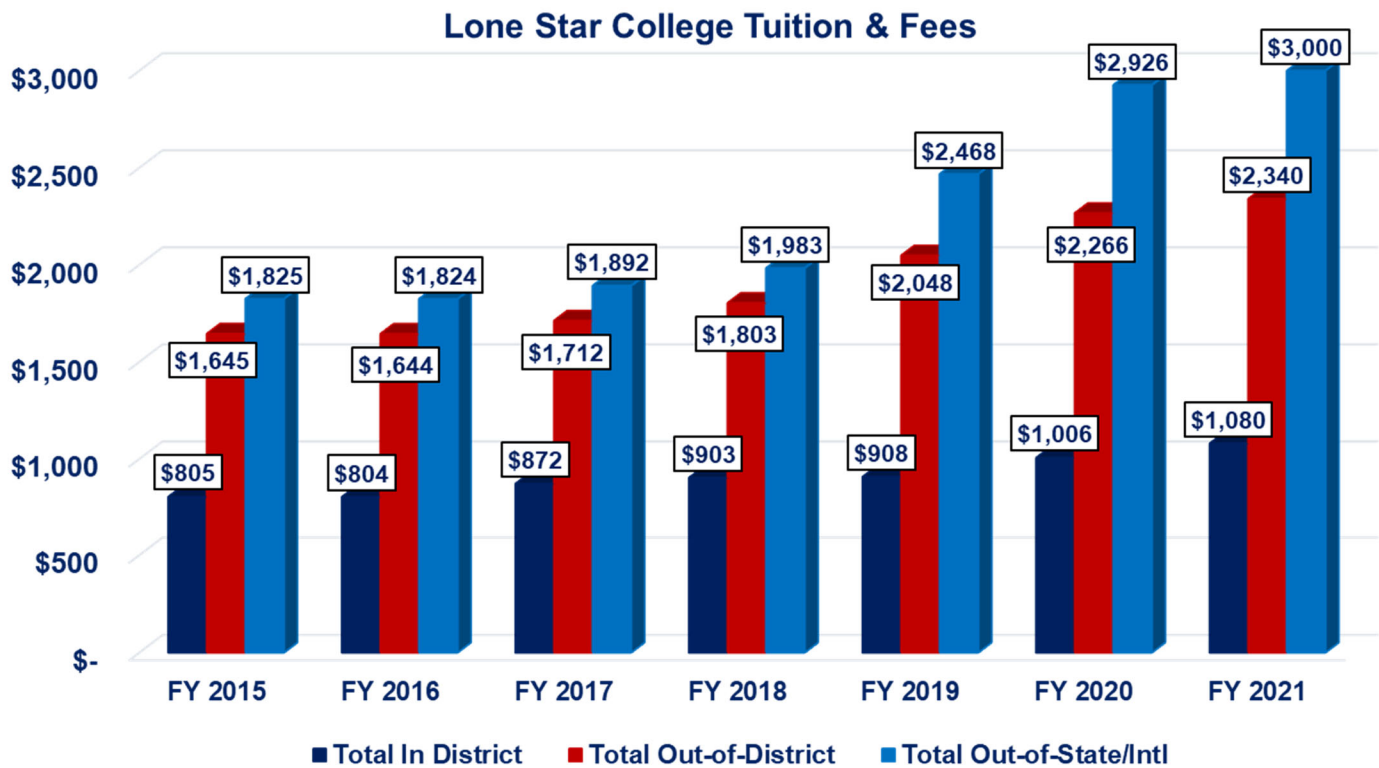
The College and the Board must adopt its tax rate before September 30, or by the 60th day after receiving the certified appraisal roll, whichever date is later.

STUDENT REVENUES**Total Student Revenue**

Tuition is paid per semester credit hour; the amount varies by student and depends on the type and number of courses taken. Fees can be either general fees paid by every student (student activity fee) or course specific (laboratory fees or discretionary fees).

At the March 5, 2020 Regular Board Meeting, the Board of Trustees approved the adoption of a simplified credit tuition model that aggregates all tuition and mandatory fees into a single per-semester-credit-hour tuition charge. The simplified credit tuition model was adopted to improve transparency to prospective and current students and parents regarding tuition and fees; simplify fees while managing revenues; and provide a sustainable model that can incorporate changes or scenario planning for the future.

This new model went into effect for the Fall 2020 Semester. The model created three categories of tuition charges: (1) in-district, (2) out-of-district, or (3) out-of-state tuition. The simplification eliminated the following fees: tuition differential, distance learning, general use, technology, registration, and infrastructure. No changes were made to the structure or amounts of the student activity fee, laboratory fees, and other discretionary fees.



12 Semester Credit Hours
Includes averaged differential fees for FY 2015 – FY 2020
Simplified tuition model beginning FY 2021

Out-of-district students do not contribute directly or indirectly to local property taxes. Out-of-state and international students do not pay local property taxes and generate no contact hour reimbursement funding from the state. Therefore, out of district students are charged an out-of-district fee to help mitigate the subsidy that local property taxpayers provide for them. Out-of-state/international students are charged an out-of-state/international fee to account for the lack of property taxes and state funding. Based on 2018-2019 enrollment data and audited revenues, in-district students paid a combined \$216 per credit hour in tuition, fees, and property taxes and generated \$65 in contact hour funding. Out-of-district students paid \$187 and generated \$65 in contact hour funding and out-of-state/international students paid \$242 per credit hour and generated no contact hour funding, resulting in a \$29 and \$39 gap, respectively, between in-district students and other students. Out-of-College fees were raised for FY 2020 in March 2019 for Fall 2019 classes. The Board approved another increase of \$6/semester credit hour for out-of-district and out-of-state/international tuition in March 2020 which will take effect for the Spring 2021 semester. The increase for FY 2021 is necessary to ensure that out-of-district, state, and international students are effectively covering the costs of instruction given that we do not collect in taxes and, in the case of out-of-state/international students, state funding for them.

Fall 2020 Tuition & Fees

****Please note students will not be charged student activity fees for the Fall 2020 semester.****

Credit Hours	In-District ¹	Out-of-District Texas Resident ²	International/ Out-of-State ³
1	\$90	\$195	\$250
2	\$180	\$390	\$500
3	\$270	\$585	\$750
4	\$360	\$780	\$1,000
5	\$450	\$975	\$1,250
6	\$540	\$1,170	\$1,500
7	\$630	\$1,365	\$1,750
8	\$720	\$1,560	\$2,000
9	\$810	\$1,755	\$2,250
10	\$900	\$1,950	\$2,500
11	\$990	\$2,145	\$2,750
12	\$1,080	\$2,340	\$3,000
13	\$1,170	\$2,535	\$3,250
14	\$1,260	\$2,730	\$3,500
15	\$1,350	\$2,925	\$3,750

Note: Minimum tuition rates are set by the state legislature and are subject to change by legislative action. Student tuition and fees are subject to change by the Lone Star College Board of Trustees. Dual credit courses taught off-site will not be assessed a lab fee. Textbooks and lab fees vary by program.

1. Applies to all students who are U.S. citizens and permanent residents of Aldine, Conroe, Cypress Fairbanks, Humble, Klein, Magnolia, New Caney, Splendora, Spring, Tomball and Willis Independent School Districts and are enrolled in credit classes. Students are charged an in-district tuition rate of \$88 per credit hour and a \$2 per credit hour student activity fee.

2. Applies to U.S. citizens and permanent residents who are residents of Texas but do not reside in the college district. Includes an out- of-district tuition rate of \$193 per credit hour and a \$2 per credit hour student activity fee.

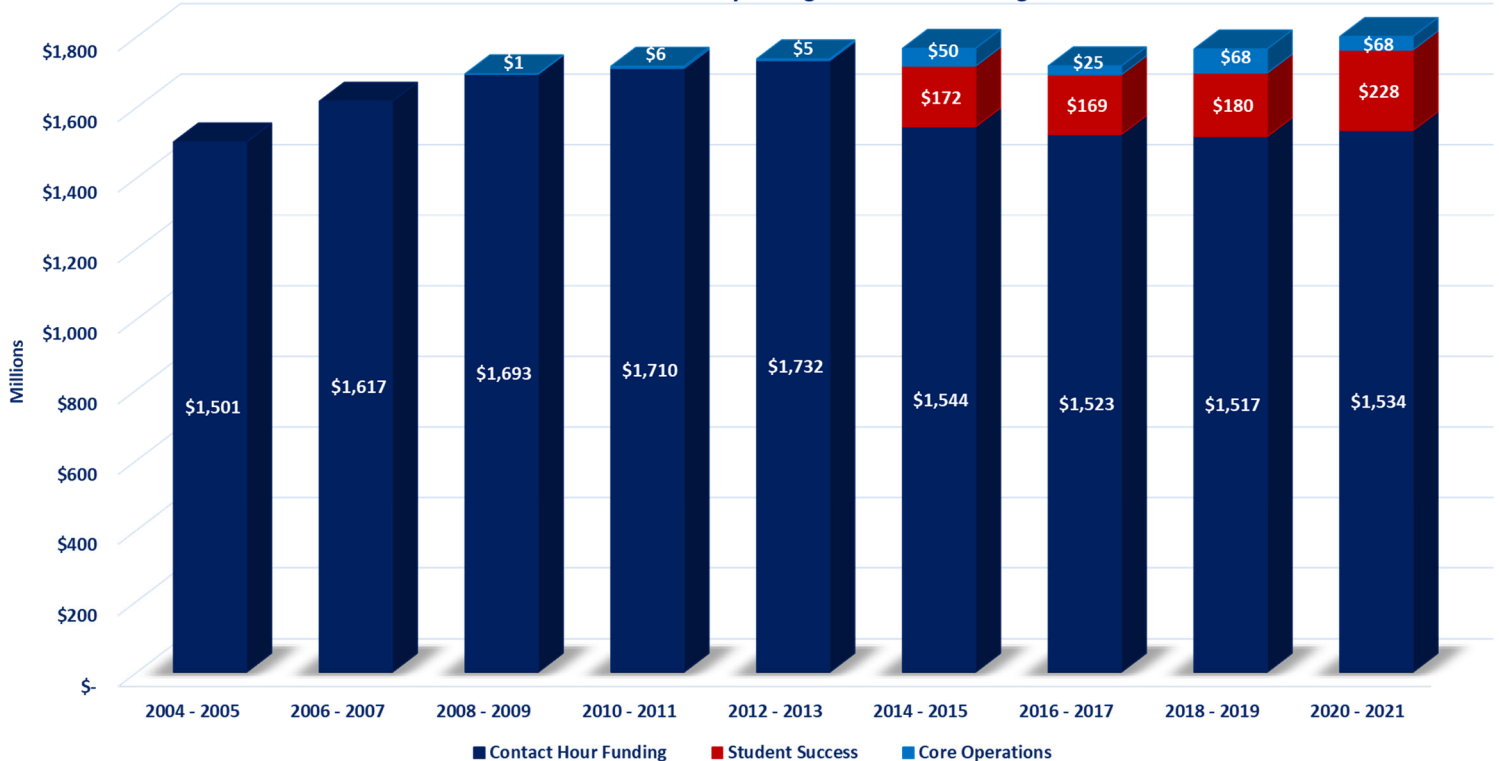
3. Applies to all other students. Includes an out-of-state tuition rate of \$248 per credit hour and a \$2 per credit hour student activity fee.

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STATE APPROPRIATIONS

Funds are allocated on a biennium basis and are limited by the Texas Legislature to cover instructional and administrative cost. Beginning in the 2014–15 biennium, the Legislature implemented a new outcomes-based model for the Instruction & Administration formula that includes three funding components: core operations, student success, and contact hours.

50 Texas Community Colleges Formula Funding



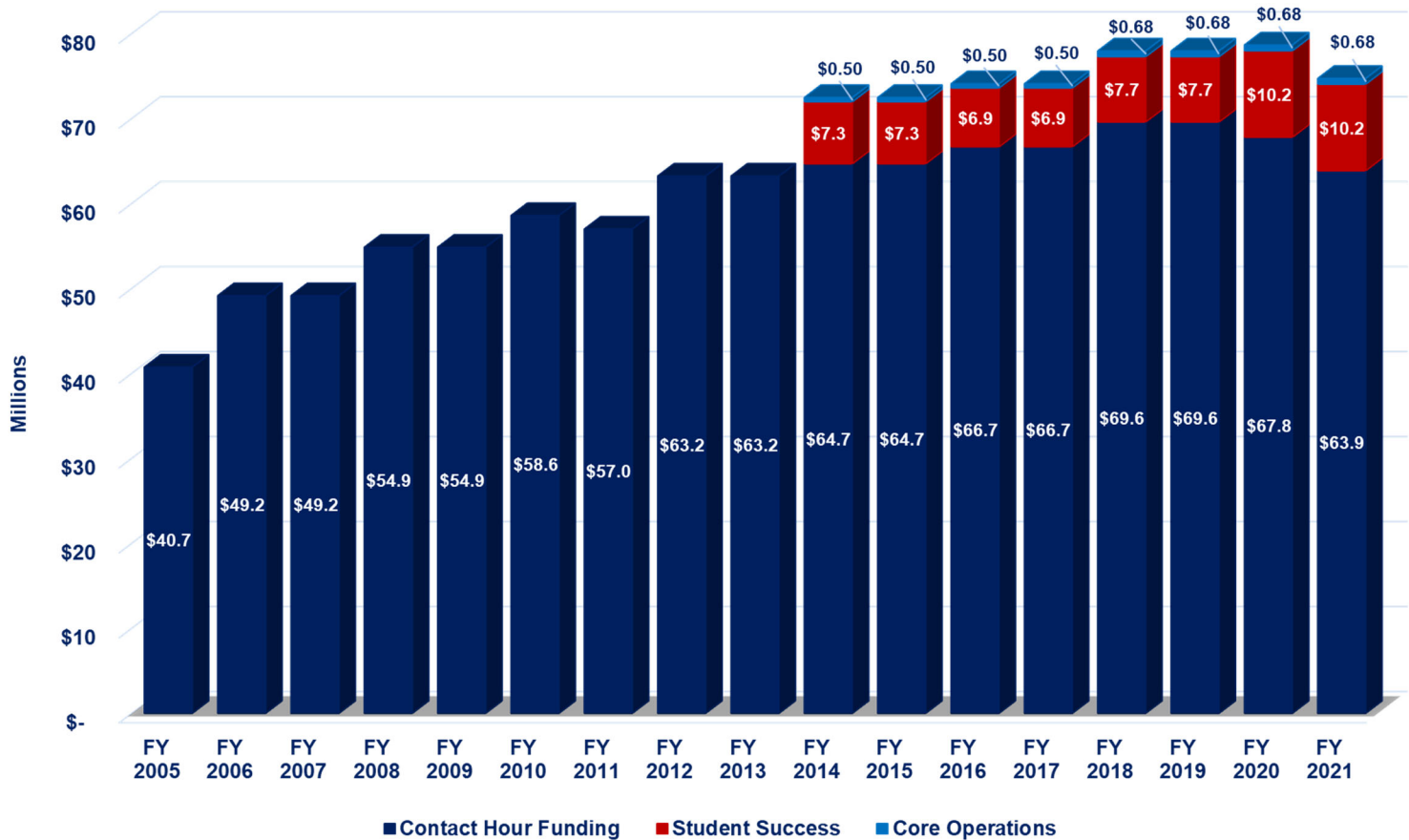
Formula funding shown per biennium.

The 86th legislative session continued to use the combination of the three different approaches to calculate the appropriation to community colleges:

- Core Operations – each of the fifty community colleges in Texas received \$680,000 annually (\$1.36 million for the biennium) to fund core operations, regardless of the size of the institution.
- Contact Hours – a formula composed of the average cost of instruction per contact hour multiplied by the total contact hours in the base period. The key component of the formula, the average cost of instruction, is calculated statewide for all academic and technical programs (26 funded disciplines). LSC has budgeted a 5% decline in contact hour funding for FY21 as a precaution for potential reduction in state funding.

- Student Success (outcomes-based) - the formula funding is allocated based on each community college's student success points earned from a three-year average of student completion and other defined metrics.

Lone Star College Formula Funding



MISCELLANEOUS INCOME

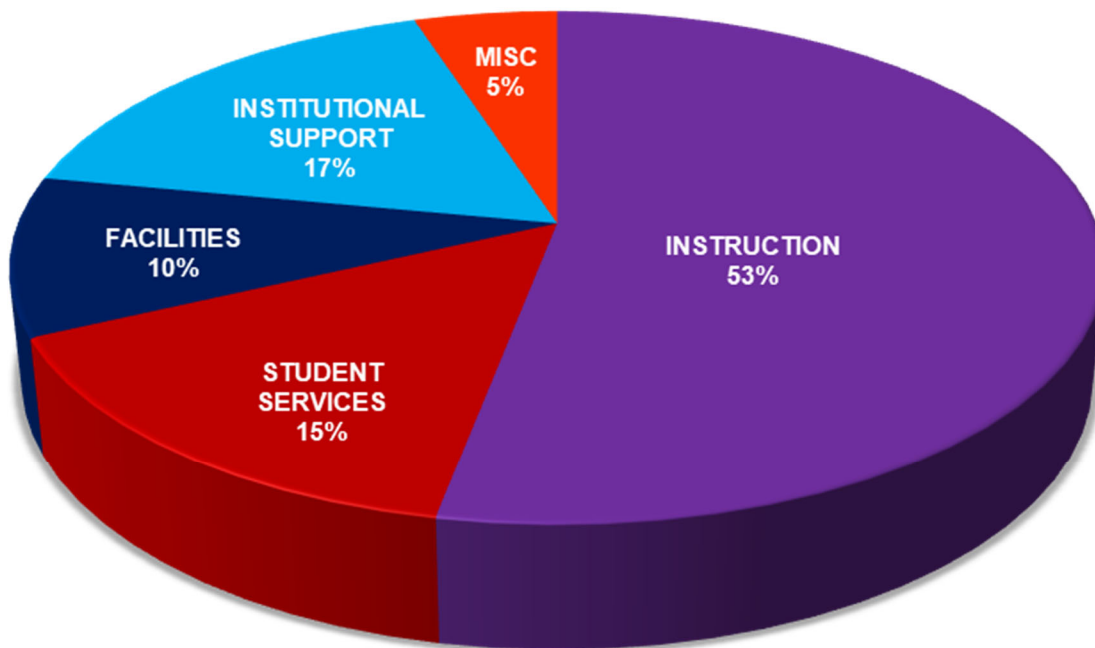
Other sources of income include, but are not limited to, sales of assets, contributions, grants, income from auxiliary activities, and interest income.

EXPENDITURE SUMMARY

Due to forecasted declines in revenue, primarily due to COVID-19, the operating and auxiliary expenditure budget has been reduced from \$380.6 million to \$373.6 million. At the same time, natural cost increases and prior operational commitments requires \$18.1 million of budget additions. These additions are given in detail in a following section. To offset declines in revenue and these budget additions, \$26.9 million of budget reductions has been identified.

NACUBO* FUNCTIONAL EXPENSE CLASSIFICATION

- **Instruction: academic, vocational & technical instruction, libraries & course curriculum**
- **Student Services: counseling, admissions, registrar, financial aid, & student organizations**
- **Facilities: physical plant, building maintenance, utilities**
- **Institutional Support: campus & system admin., safety and security**
- **Misc.: student & public services not related to instruction**



*NACUBO – National Association of College & University Business Officers

BUDGET PRIORITIES ALIGNED WITH STRATEGIC GOALS

The College's 2015-2020 Strategic Plan; built with feedback from faculty, staff, students, and community stakeholders; includes five strategic priorities. FY 2021 resources are allocated to support these goals.

Academic & Workforce Program Quality – Additional funding in support of providing high quality academic and workforce programs that enhance students' learning experience and prepare them for the 21st century workforce includes:

- \$1.76 million for operations at new facilities offering new instructional spaces
 - Permanent funding provided for technology, safety and security, maintenance, student support services and academic programs.
- \$949,000 on-line instructional enhancements
 - Additional instructional design and tutoring staff and increased use of the online learning platform.
- \$305,000 Bachelor's Programs
 - Support for three new programs launching in Fall 2020.
- \$267,000 New Academic Division
 - A new division needed at LSC -CyFair.

Student Success – Additional funding in support of ensuring excellence in teaching, learning and student-centered support services includes:

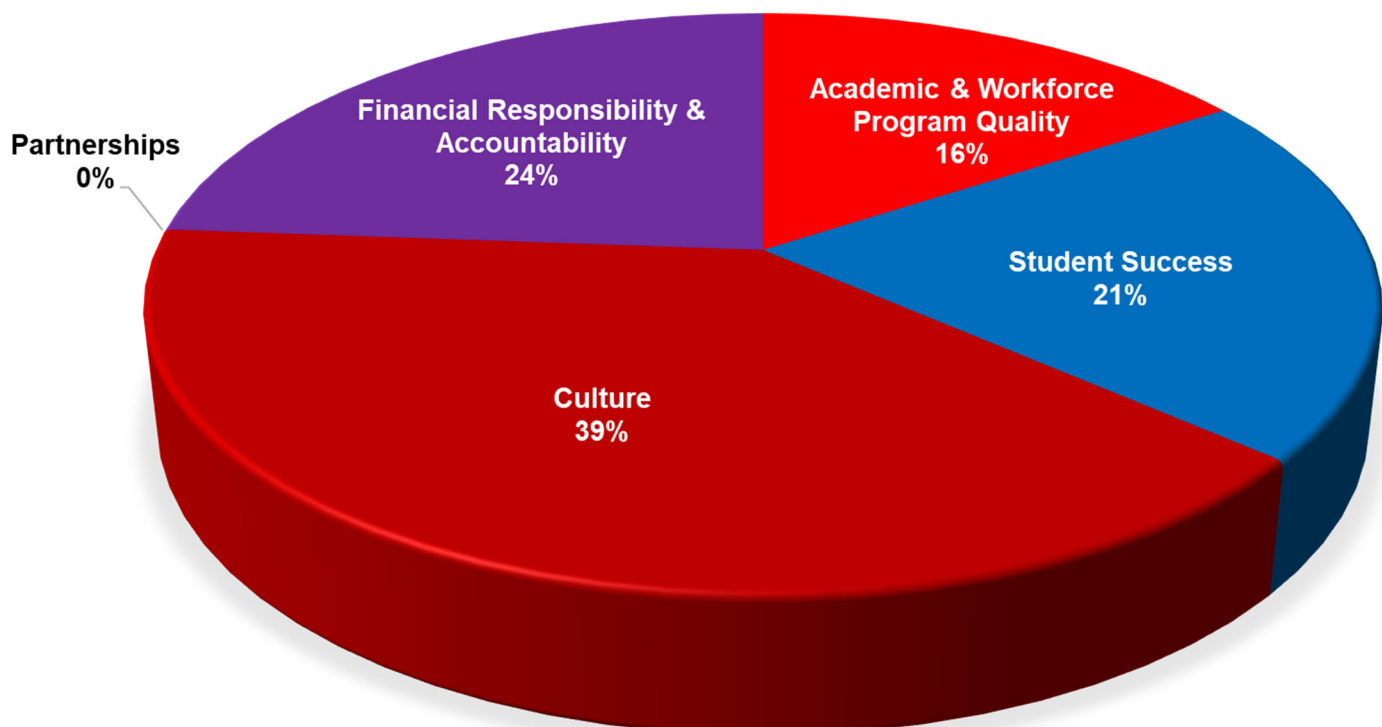
- \$1.88 million to support costs for LSC–Houston North
 - Lone Star College made the decision to bring more support to the area by realigning three centers into their own campus with administration, budget, and resources that were consistent with the other six campuses. The College implemented a different institutional model, based upon a combination of several best practices from around the country, proven to best serve traditionally underserved communities. The campus is being funded through a combination of existing budget for the centers and new funding added over the next several years.
- \$1.14 million to support Communities in Schools
 - Communities in Schools provides advising and counseling.
- \$1.11 million Computers for Students Program
 - Purchase computers to support students in need.
- \$82,000 for international programs
 - Funding to provide enhanced international student experiences.
- \$79,000 Student Success Administration
 - Funding to support staffing needs.
- \$25,000 Intervention Software
 - Software for managing in student behavior records including discipline, academic integrity, care and concern records, Title IX matters.

Culture – Additional funding to nurture a culture that values and respects the College members and encourages collaboration includes:

- \$5 million COVID-19
 - PPE, sanitization cleaning, and contingency funding.
- \$2.53 million for compensation changes related to compression.
 - LSC implemented new compensation and pay bands in fiscal year 2019 to maintain a competitive salary structure with local employers. LSC will address compression in the new pay bands.
- \$718,000 benefits increase.

Financial Responsibility & Accountability – Additional funding to ensure sound financial practices that are accountable to stakeholders and fairly allocate budget and resources includes:

- \$2.20 million Elections
 - LSC holds elections for board members every 3 years. FY21 elections will cost significantly more than past years due to COVID-19 related expenses.
- \$1.82 million for system initiatives
 - Annually funds are allocated based on priorities and initiatives designed to meet the strategic goals of the College.
- \$1.73 million for insurance and facility management
 - The College is committed to providing adequate financial coverage for system operations.
- \$300,000 revenue bond payments
 - Payments made to reduce debt of revenue bonds.



FY 2021 Reductions

Campuses – 5% – Budget reductions at the campus level to address losses due to COVID-19:

- (\$3.15) million salary and benefits from vacant positions and part-time reductions
- (\$1.97) million other
- (\$1.44) million contracted services
- (\$1.39) million supplies
- (\$698,000) travel and professional development

System Administration – 5% – Budget reductions at the campus level to address losses due to COVID-19:

- (\$2.78) million salary and benefits from eliminated positions and part-time reductions
- (\$1.04) million other
- (\$775,000) contracted services
- (\$460,000) supplies
- (\$271,000) travel and professional development

Other Reductions/Offsets –

- (\$6.5 million) vacant position savings
- (\$3 million) one-time reduction to R&R
- (\$2.54 million) LSC-North Harris adjustment
- (\$889,000) other


Lone Star College Performance Funding Model

The College has chosen not to allocate performance based funding in FY 2021 based on necessary cuts in expenditure budgets due to decreases in revenues.

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FIVE YEAR PLANNING MODEL

The College's five-year financial planning model is a tool that helps guide the annual budget process and is subject to change. The College's Board of Trustees does not formally approve the financial planning model.



Reset

FY 2021 Planning Five Year Plan

View Charts

(Based on FY 20 Budget, Rev projections thru Feb with known adjustments and certain outer year known items/adjustments)

NET BUDGET RESULTS											
	#/%	2020-21	#/%	2021-22	#/%	2022-23	#/%	2023-24	#/%	2024-25	
Base Revenues	\$	392,120,353		\$384,433,990		\$377,446,591		\$385,921,041		\$401,030,531	\$417,325,227
New Revenues				(\$6,987,399)		\$8,474,450		\$15,109,490		\$16,294,696	\$16,808,074
Total Revenue				\$377,446,591		\$385,921,041		\$401,030,531		\$417,325,227	\$434,133,302
Base Expenses	\$	(392,141,815)		(\$388,712,500)		(\$382,583,578)		(\$392,949,582)		(\$413,655,653)	(\$429,576,221)
New Expenses				\$6,128,922		(\$10,366,005)		(\$20,706,071)		(\$15,920,568)	(\$8,952,828)
Total Expenses				(\$382,583,578)		(\$392,949,582)		(\$413,655,653)		(\$429,576,221)	(\$438,529,049)
Net Revenues/Contribution to Reserves				(\$5,136,987)		(\$7,028,541)		(\$12,625,121)		(\$12,250,994)	(\$4,395,748)
CASH RESERVES											
Cash Reserve % (Goal & Actual)		16.0%		17.8%	16.0%	15.3%	16.0%	10.9%	16.0%	7.2%	16.0%
(Under) Over Goal Amount				\$6,654,141		(\$2,779,209)		(\$20,307,471)		(\$36,167,884)	(\$42,021,005)
1% of Total Revenue				\$3,746,949		\$3,859,210		\$4,010,305		\$4,173,252	\$4,341,333
BUDGET CHANGES											
REVENUES (Net of Waivers)											
				Inc. delayed to							
SAF Fee Adjustment				Fall '21							
Credit Tuition	\$0		\$0	\$7		\$1,214,591	\$6	\$6,233,519	\$8	\$8,477,585	\$8
Technology Fee	\$0		\$0		\$0	\$1	\$1,230,635		\$0		\$0
Out-of-District Fees	\$6		\$446,774	\$1	\$138,094	\$1	\$140,856	\$1	\$143,673	\$1	\$146,546
Out-of State & Int'l Fees	\$6		\$101,525	\$1	\$31,380	\$1	\$32,008	\$1	\$32,648	\$1	\$33,301
Enrollment Growth (T&F)	-10.0%		(\$12,575,959)	2.0%	\$1,740,624	2.0%	\$1,951,986	2.0%	\$1,981,816	2.0%	\$2,184,154
M&O Tax Rate	0.0800			0.0800		0.0800		0.0800		0.0800	
I&S Tax Rate	0.0278			0.0278		0.0278		0.0278		0.0278	
Property Taxes	6.00%		\$8,974,422	2.0%	\$1,957,373	4.0%	\$5,520,487	4.0%	\$5,658,973	4.0%	\$5,796,935
State Allocations			(\$3,934,161)		(\$3,737,453)				\$0		
Misc/Aux Rev	0%		\$0	0%		0%	\$0	0%	\$0	0%	\$0
Total New Revenues			(\$6,987,399)		\$8,474,450		\$15,109,490		\$16,294,696		\$16,808,074
REQUIRED ANNUAL EXPENSES											
Revenue Bonds			\$8,500,000		\$8,500,000		\$8,500,000		\$8,500,000		\$8,500,000
Elections			\$2,200,000				\$520,000				\$540,000
Repair & Replacement			\$0		\$5,797,500		\$5,620,500		\$9,443,750		\$9,288,000
Emergency Repairs			\$350,000		\$350,000		\$350,000		\$350,000		\$350,000
College Projects			\$0		\$0		\$700,000		\$700,000		\$700,000
Energy Efficiency			\$161,250		\$161,250		\$161,250		\$161,250		\$161,250
Sweeping Lapsed Salary			(\$6,500,000)		(\$6,500,000)						
Compensation Contingency											
Sub Total-Req. Annu.			\$4,711,250		\$8,308,750		\$15,851,750		\$19,155,000		\$19,539,250
Net New Exp. (Change from PY)			(\$7,888,700)		\$3,597,500		\$7,543,000		\$3,303,250		\$384,250

FIVE YEAR PLANNING MODEL



Reset

FY 2021 Planning Five Year Plan

View Charts

(Based on FY 20 Budget, Rev projections thru Feb with known adjustments and certain outer year known items/adjustments)

NET BUDGET RESULTS	#/%	2020-21	#/%	2021-22	#/%	2022-23	#/%	2023-24	#/%	2024-25
	Portion of year for ATB:	100%	100%	100%	100%	100%	100%	100%	100%	100%
PERSONNEL EXPENSES										
Carryover ATB Funding		\$0		\$0		\$0		\$0		\$0
FT Pay Increase	0%	\$0	0%	\$0	2%	\$4,342,043	2%	\$4,428,884	2%	\$4,517,462
PT Pay Increase	0%	\$0	0%	\$0	2%	\$258,929	2%	\$264,108	2%	\$269,390
Adj Pay Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$1,507,131	\$0	\$0
* Advisor Positions	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
* Job Placement Positions	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
* Faculty Positions	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
* Fund Prorated Positions				\$0						
Ben-New Positions & Incrs		\$0		\$0		\$0		\$0		\$0
* Salary Adj - Compression		\$2,532,107								
* Future Initiatives										
State Benefit Increases		\$718,425		\$750,035		\$751,426		\$751,487		\$751,490
Sub Total-Personnel		\$3,250,532		\$750,035		\$5,352,399		\$6,951,611		\$5,538,342
OTHER EXPENSES										
* New Facilities (21-25 updated as of 05.21.2020)		\$1,756,037		\$3,732,521		\$3,623,889		\$3,187,727		\$1,342,802
* College Performance Metrics/Growth						\$500,000		\$1,000,000		\$500,000
System Area Growth						\$250,000		\$500,000		\$250,000
FY20 Partially Funded Initiatives		\$1,030,081								
COVID Contingency		\$5,000,000								
Computers Program Maintenance	\$	1,105,243	\$	782,133	\$	2,206,148	\$	977,981	\$	937,434
* Future Initiatives										
* Student Services		\$1,162,624								
* Workforce Equipment										
Tech Fee Offset			\$0		\$1,230,635		\$0		\$0	
* Academic Division		\$267,155								
* Safety & Security										
* On Line Instructional Impact		\$825,189								
Office of Strategic Priorities		\$181,594								
Property Insurance		\$700,000								
Positions Moving Off Bond Funds			\$249,016							
SBDC										
Academic Services		\$427,870								
* Veterans										
Facilities Maintenance		\$700,000								
* Budget Reductions		(\$13,981,224)								
Financial Operations & Facilities			\$254,800							
* LSC-Houston North		\$1,042,677	\$1,000,000							
* LSC-North Harris		(\$2,541,000)								
* Fallbrook		\$833,000								
Sub Total-Other		(\$1,490,754)		\$6,018,469		\$7,810,672		\$5,665,708		\$3,030,236
Total New Expenses		(\$6,128,922)		\$10,366,005		\$20,706,071		\$15,920,568		\$8,952,828

PROVEN FINANCIAL MANAGEMENT

- The College is fiscally responsible and maintains a AAA Bond Rating from Standard & Poor's Rating Services – enabling LSC to borrow money at lower interest rates. LSC's credit rating was increased eight times in the last 10 years.
- The College tax rate is lower than it was 15 years ago, and the Board of Trustees has lowered the tax rate 5 of the last 10 years. (12.10 cents/thousand (TY 2011) vs. 10.78 cents/thousand (TY 2016)). The tax rate has remained at 10.78 cents/thousand since TY 2016.
- The College maintains a tax freeze for residents age 65+ and/or disabled, which means the actual dollar amount owed will never increase even if the property value increases.
- The College has received a Certificate of Excellence in Financial Reporting recognition each year since FY 2004.
- The College has received the Certification of Investment Policy from the Government Treasurers' Organization of Texas for the two-year period ending February 2021.



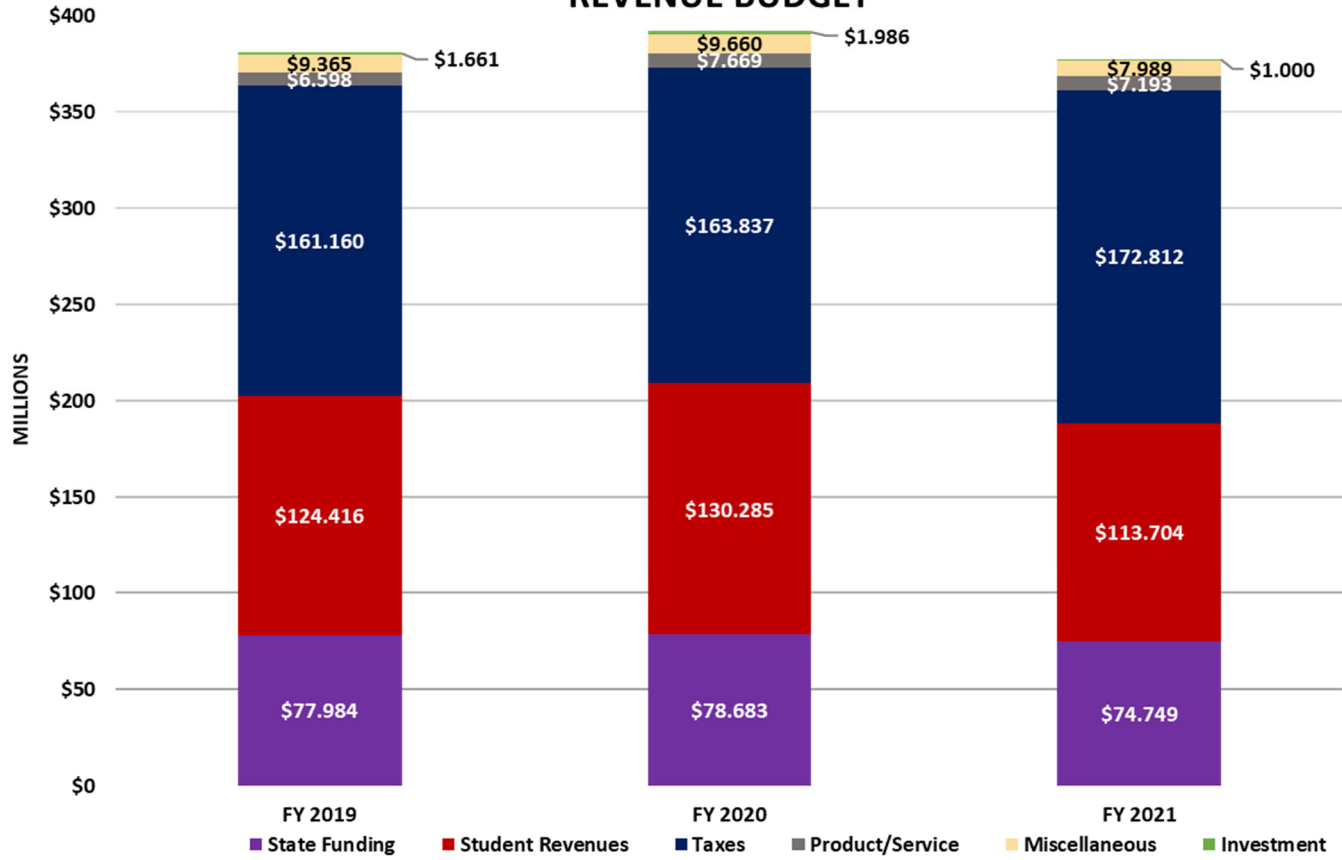


FISCAL YEAR 2021 BUDGET

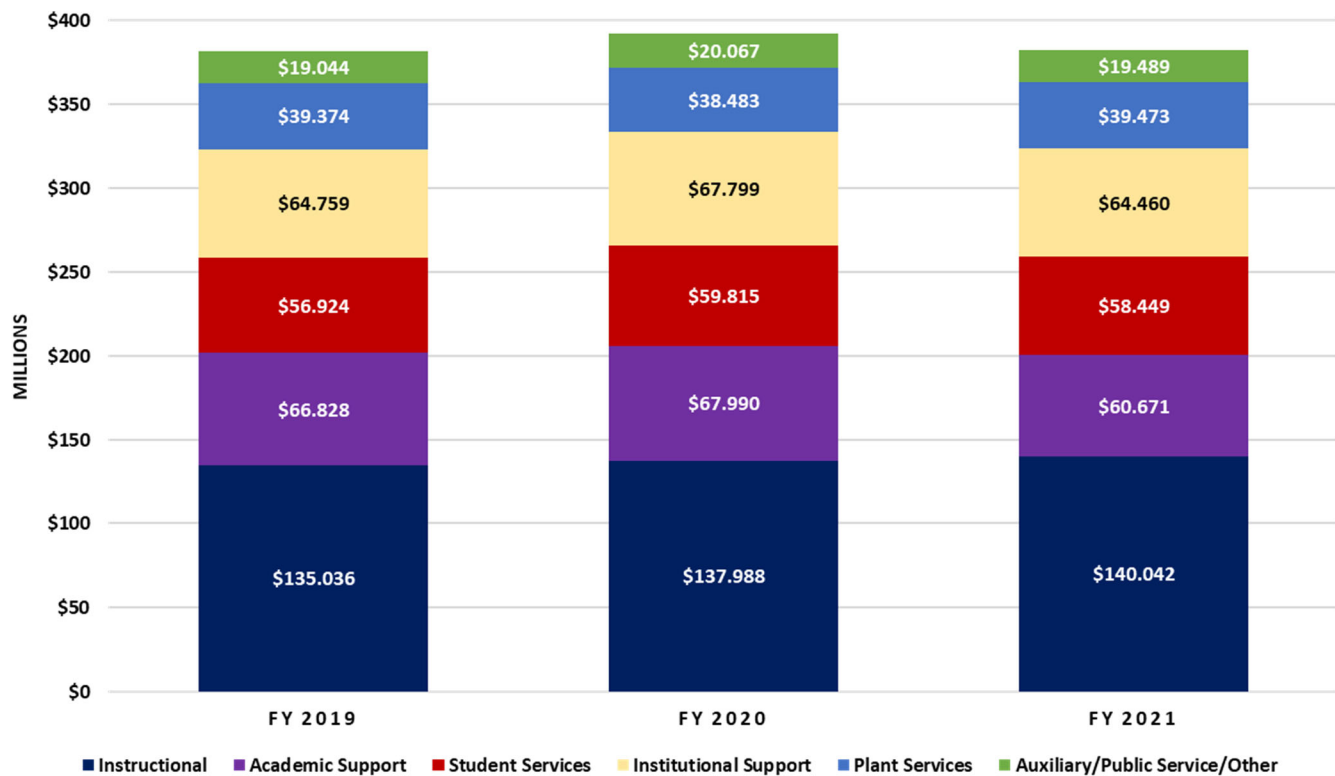
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EXECUTIVE SUMMARY

REVENUE BUDGET



EXPENDITURE BUDGET



**LONE STAR COLLEGE
EXECUTIVE SUMMARY
GENERAL AND AUXILIARY FUNDS
FY 2021 Budget**

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020	Percent Change
Revenues					
State Funding	\$ 77,983,684	\$ 78,683,229	\$ 74,749,189	\$ (3,934,040)	-5%
Student Revenues	124,416,026	130,284,570	113,703,903	(16,580,667)	-15%
Taxes	161,159,785	163,837,188	172,811,610	8,974,422	5%
Product/Service	6,598,334	7,669,160	7,192,857	(476,303)	-7%
Investment	1,660,907	1,986,012	1,000,000	(986,012)	-99%
Misc Revenues	9,365,452	9,660,194	7,989,032	(1,671,162)	-21%
Total Revenues	\$ 381,184,188	\$ 392,120,353	\$ 377,446,591	\$ (14,673,762)	-4%
Expenditures					
Full Time Faculty	\$ 72,661,890	\$ 74,934,867	\$ 74,286,044	\$ (648,823)	-1%
Part Time Faculty	31,159,674	30,395,681	28,035,133	(2,360,548)	-8%
Full Time Staff	116,184,599	124,357,269	119,150,071	(5,207,198)	-4%
Part Time Staff	11,429,560	12,875,601	9,676,485	(3,199,116)	-33%
Health/Retirement Benefits	34,732,102	33,156,032	35,716,439	2,560,407	7%
Other Employee Benefits	2,725,847	2,515,090	1,878,026	(637,064)	-34%
Services	41,695,522	45,916,193	48,367,073	2,450,880	5%
Prof Dev/Travel	3,478,839	4,023,817	1,947,000	(2,076,817)	-107%
Supplies	10,566,934	10,821,037	13,430,463	2,609,426	19%
Monthly Charges	6,847,762	6,711,804	5,372,179	(1,339,625)	-25%
Utilities	9,941,777	9,250,402	9,187,348	(63,054)	-1%
Other	19,685,655	18,501,726	21,533,153	3,031,427	14%
Non-Capital Equipment	5,299,616	5,656,759	3,952,548	(1,704,211)	-43%
Capital Expenditures	304,500	316,400	223,821	(92,579)	-41%
Furn, Fixtures & Equip	1,481,811	1,159,136	816,544	(342,592)	-42%
Total Expenditures	\$ 368,196,088	\$ 380,591,814	\$ 373,572,327	\$ (7,019,487)	-2%
Operating Transfers	13,770,000	11,550,000	9,011,250	(2,538,750)	-28%
	\$ 381,966,088	\$ 392,141,814	\$ 382,583,577	\$ (9,558,237)	-2%

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EXECUTIVE SUMMARY BY FUND

FUND DESCRIPTIONS

FUND	DESCRIPTION
<u>Operating</u> Fund 10	Unrestricted funds that support the primary missions of the College.
<u>Student Activity</u> Fund 14	Funds that must be used for activities that directly involve or benefit students. LSC collects \$2 per credit hour to fund the student activities. The fee supports recreational and entertainment related activities as allowed by Sec 54.503 of the Education Code. Such activities include but are not limited to, recreational, intramural athletics, student government and other student organizations made available to students.
<u>Technology</u> Fund 15	LSC appropriates funds from tuition revenue for the Technology fund. This provides funding for the maintenance and usage of technology related equipment that is made available to students in classrooms, libraries, computer labs, or other facilities on-site.
<u>Corporate College</u> Fund 16	Funds that are spent on Corporate College operations. Lone Star Corporate College partners with global corporations to provide customized training, open enrollment courses, and professional seminars. Staff members focus on the energy, computer technology and advanced manufacturing sectors, but also provide training for retail, hospitality, school districts, health care organizations, non-profits, and many other industries. <i>(Beginning in FY 2021, Lone Star College collapsed Fund 16 into Fund 10. For historical purposes, Fund 16 will remain as separate section until FY 2023.)</i>
<u>Auxiliary</u> Funds 2X	Activities that exist primarily to furnish goods and/or services to students, faculty, and staff and are expected to be self-supporting. Revenues will equal or exceed the expenses. Examples include food services, bookstore and tenant activities.

**LONE STAR COLLEGE
EXECUTIVE SUPPLEMENTAL SUMMARY
GENERAL AND AUXILIARY FUNDS
FY 2021 Budget**

	<u>Operating</u>	<u>Student Activity</u>	<u>Technology</u>	<u>Auxiliary</u>	<u>FY 2021 Budget</u>
Revenues					
State Funding	\$ 74,749,189	\$ -	\$ -	\$ -	\$ 74,749,189
Student Revenues	99,325,420	1,367,158	13,011,325	-	113,703,903
Taxes	172,811,610	-	-	-	172,811,610
Product/Service	125,000	-	-	7,067,857	7,192,857
Investment	1,000,000	-	-	-	1,000,000
Misc Revenues	4,830,179	-	-	3,158,853	7,989,032
Total Revenues	\$ 352,841,398	\$ 1,367,158	\$ 13,011,325	\$ 10,226,710	\$ 377,446,591
Expenditures					
Full Time Faculty	\$ 74,286,044	\$ -	\$ -	\$ -	\$ 74,286,044
Part Time Faculty	28,029,121	6,012	-	-	28,035,133
Full Time Staff	117,595,291	839,193	-	715,587	119,150,071
Part Time Staff	9,281,255	356,659	-	38,571	9,676,485
Health/Retirement Benefits	35,392,744	133,974	-	189,721	35,716,439
Other Employee Benefits	1,704,318	8,351	-	165,357	1,878,026
Services	37,585,840	269,636	7,307,874	3,203,723 ²	48,367,073
Prof Dev/Travel	1,752,912	145,450	-	48,638	1,947,000
Supplies	11,462,184	334,248	1,434,570	199,461	13,430,463
Monthly Charges	5,041,637	223,238	-	107,304	5,372,179
Utilities	7,699,416	-	-	1,487,932	9,187,348
Other	15,858,503 ¹	489,528	1,384,707	3,800,415	21,533,153
Non-Capital Equipment	811,372	5,001	2,866,174	270,001	3,952,548
Capital Expenditures	223,821	-	-	-	223,821
Furn, Fixtures & Equip	793,544	5,000	18,000	-	816,544
Total Expenditures	\$ 347,518,002	\$ 2,816,290	\$ 13,011,325	\$ 10,226,710	\$ 373,572,327
Operating Transfers	9,011,250	-	-	-	9,011,250
	\$ 356,529,252	\$ 2,816,290	\$ 13,011,325	\$ 10,226,710	\$ 382,583,577

¹ HB1495 Disclosure - Portion of TASB membership fee of \$500 for FY 2020 dedicated to advocacy is \$74.50, FY 2021 is assumed to be the same.

² HB1495 Disclosure - Payment to consultant for FY 2020 dedicated to advocacy is \$30,000, FY 2021 is assumed to be the same.

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OPERATING FUND

Unrestricted funds that support the primary missions of the College

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LONE STAR COLLEGE
OPERATING FUND SUMMARY
FY 2021 Budget

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020	Percent Change
Revenues					
State Funding	\$ 77,983,684	\$ 78,683,229	\$ 74,749,189	\$ (3,934,040)	-5.3%
Student Revenues	104,073,526	110,442,550	99,325,420	(11,117,130)	-11.2%
Taxes	161,159,785	163,837,188	172,811,610	8,974,422	5.2%
Product/Service	300,000	300,000	125,000	(175,000)	-140.0%
Investment	1,660,907	1,986,012	1,000,000	(986,012)	-98.6%
Misc Revenues	5,398,925	5,898,405	4,830,179	(1,068,226)	-22.1%
Total Revenues	\$ 350,576,827	\$ 361,147,384	\$ 352,841,398	\$ (8,305,986)	-2.3%
Expenditures					
Full Time Faculty	\$ 72,246,881	\$ 74,218,742	\$ 74,286,044	\$ 67,302	0.1%
Part Time Faculty	31,057,382	30,103,265	28,029,121	(2,074,144)	-7.4%
Full Time Staff	113,841,227	121,828,337	117,595,291	(4,233,046)	-3.6%
PartTime Staff	11,048,846	12,434,007	9,281,255	(3,152,752)	-34.0%
Health/Retirement Benefits	34,220,906	32,592,091	35,392,744	2,800,653	7.9%
Other Employee Benefits	2,133,792	2,329,766	1,704,318	(625,448)	-36.7%
Services	30,625,037	34,767,997	37,585,840	2,817,843	7.5%
Prof Dev/Travel	3,067,084	3,483,944	1,752,912	(1,731,032)	-98.8%
Supplies	8,165,010	8,246,481	11,462,184	3,215,703	28.1%
Monthly Charges	6,309,809	6,171,012	5,041,637	(1,129,375)	-22.4%
Utilities	8,070,415	7,782,441	7,699,416	(83,025)	-1.1%
Other	14,159,995	12,364,069	15,858,503	3,494,434	22.0%
Non-Capital Equipment	402,813	1,255,722	811,372	(444,350)	-54.8%
Capital Expenditures	304,500	316,400	223,821	(92,579)	-41.4%
Furn, Fixtures & Equip	1,448,363	1,137,136	793,544	(343,592)	-43.3%
Total Expenditures	\$ 337,102,060	\$ 349,031,410	\$ 347,518,002	\$ (1,513,408)	-0.4%
Operating Transfers	13,770,000	11,550,000	9,011,250	(2,538,750)	-28.2%
	\$ 350,872,060	\$ 360,581,410	\$ 356,529,252	\$ (4,052,158)	-1.1%

LONE STAR COLLEGE
OPERATING FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	LSC-NH	LSC-KW	LSC-TB	LSC-MG	LSC-CF
Revenues					
State Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Student Revenues	-	-	-	-	-
Taxes	-	-	-	-	-
Product/Service	-	-	-	-	-
Investment	-	-	-	-	-
Misc Revenues	-	-	333,115	-	1,787,605
Total Revenues	\$ -	\$ -	\$ 333,115	\$ -	\$ 1,787,605
Expenditures					
Full Time Faculty	\$ 13,875,283	\$ 11,056,250	\$ 8,334,107	\$ 12,646,357	\$ 15,922,600
Part Time Faculty	1,112,138	4,283,238	2,554,566	5,157,407	7,185,355
Full Time Staff	7,410,468	9,177,007	7,185,742	8,248,884	13,157,713
Part Time Staff	989,361	518,487	802,722	780,518	1,576,420
Health/Retirement Benefits	3,238,482	3,403,991	2,572,328	3,490,551	4,850,488
Other Employee Benefits	96,124	91,999	71,915	83,083	131,842
Services	4,676,737	1,388,163	938,304	1,968,505	3,281,827
Prof Dev/Travel	24,543	19,737	8,000	7,000	38,018
Supplies	803,686	539,947	400,452	692,522	934,559
Monthly Charges	261,210	87,902	170,211	211,510	129,005
Utilities	1,217,062	801,237	670,140	846,571	1,435,028
Other	1,561,194	595,692	641,474	269,861	752,843
Non-Capital Equipment	9,097	62,000	10,380	-	216,333
Capital Expenditures	55,505	17,000	43,250	25,000	48,066
Furn, Fixtures & Equip	-	-	-	3	15,009
Total Expenditures	\$ 35,330,890	\$ 32,042,650	\$ 24,403,591	\$ 34,427,772	\$ 49,675,106
Operating Transfers	-	-	-	-	-
	\$ 35,330,890	\$ 32,042,650	\$ 24,403,591	\$ 34,427,772	\$ 49,675,106

LONE STAR COLLEGE
OPERATING FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	LSC-UP	LSC-HN	System Wide	FY 2021 Budget
Revenues				
State Funding	\$ -	\$ -	\$ 74,749,189	\$ 74,749,189
Student Revenues	-	-	99,325,420	99,325,420
Taxes	-	-	172,811,610	172,811,610
Product/Service	-	-	125,000	125,000
Investment	-	-	1,000,000	1,000,000
Misc Revenues	-	-	2,709,459	4,830,179
Total Revenues	\$ -	\$ -	\$ 350,720,678	\$ 352,841,398
Expenditures				
Full Time Faculty	\$ 7,386,725	\$ 2,966,517	\$ 2,098,205	\$ 74,286,044
Part Time Faculty	4,123,912	1,723,529	1,888,976	28,029,121
Full Time Staff	6,928,942	4,354,411	61,132,124	117,595,291
Part Time Staff	1,051,079	574,779	2,987,889	9,281,255
Health/Retirement Benefits	2,437,922	1,167,091	14,231,891	35,392,744
Other Employee Benefits	69,300	43,466	1,116,589	1,704,318
Services	2,073,640	192,229	23,066,435	37,585,840
Prof Dev/Travel	100,027	98,082	1,457,505	1,752,912
Supplies	809,026	367,113	6,914,879	11,462,184
Monthly Charges	215,584	99,888	3,866,327	5,041,637
Utilities	996,182	18,444	1,714,752	7,699,416
Other	2,286,386	137,587	9,613,466	15,858,503
Non-Capital Equipment	18,000	42,496	453,066	811,372
Capital Expenditures	25,000	10,000	-	223,821
Furn, Fixtures & Equip	58,032	-	720,500	793,544
Total Expenditures	\$ 28,579,757	\$ 11,795,632	\$ 131,262,604	\$ 347,518,002
Operating Transfers	-	-	9,011,250	9,011,250
	\$ 28,579,757	\$ 11,795,632	\$ 140,273,854	\$ 356,529,252

LONE STAR COLLEGE
OPERATING FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000900003 - Chancellor's Office	\$ 1,578,545	\$ 1,123,873	\$ 1,320,060	\$ 196,187
0000900004 - CFO	559,280	524,163	866,318	342,155
0000900005 - AVC Financial Reporting & Ops	5,436,681	6,859,625	7,597,238	737,613
0000900006 - Fin Plan, Anlys & Treas	1,405,129	2,400,537	3,403,179	1,002,642
0000900007 - Supply Management	2,185,538	2,355,637	2,296,972	(58,665)
0000900008 - Governance, Audit & Compliance	1,729,772	2,384,490	2,120,904	(263,586)
0000900009 - AVC-Facilities & Construction	486,118	486,961	394,865	(92,096)
0000900011 - Online	3,175,234	3,887,933	3,847,878	(40,055)
0000900015 - Strategic Priorities	-	-	598,380	598,380
0000900016 - AVC Marketing & Communications	4,867,623	4,445,918	3,723,934	(721,984)
0000900020 - Foundation	603,036	625,136	732,572	107,436
0000900021 - SBDC	-	-	279,159	279,159
0000900023 - IAFY21 AVC - SO-UP and Real Estate	1,006,774	493,899	-	(493,899)
0000900027 - Police/Public Safety	11,369,261	10,886,387	11,170,702	284,315
0000900029 - Organizational Development	1,637,558	1,686,058	1,700,266	14,208
0000900033 - External&Empl Relations AVC	1,563,214	2,042,600	2,830,389	787,789
0000900036 - Continuing Education	2,501,579	2,334,117	2,307,402	(26,715)
0000900037 - Director Corp College	739,403	718,278	2,583,620	1,865,342
0000900038 - General Counsel	1,918,683	1,643,160	1,612,405	(30,755)
0000900040 - Chief Security Officer	411,756	-	-	-
0000900041 - CIO/Technology Services	121,044	121,044	114,992	(6,052)
0000900042 - OTS Business Operations	1,503,512	1,509,630	1,509,280	(350)
0000900043 - Technology Projects	754,435	552,947	525,300	(27,647)
0000900044 - Technical Services	5,224,376	5,450,343	5,515,755	65,412
0000900045 - Enterprise Applications	5,332,464	5,634,596	5,356,524	(278,072)
0000900046 - OTS-Campus Services	9,294,310	9,998,720	10,452,808	454,088
0000900050 - Resource Dev & Adm	797,217	867,314	-	(867,314)
0000900051 - System Facility Operations	7,093,925	6,632,560	4,177,285	(2,455,275)
0000900057 - OTS Phone/Internet	675,033	711,700	743,463	31,763
0000900059 - Print & Copy Services	78,664	78,664	78,664	-
0000900062 - LSC Contact Center	1,533,037	1,589,278	1,607,034	17,756
0000900064 - AVC Financial Aid	6,057,466	6,364,785	6,819,047	454,262
0000900065 - Student Success & Completion	3,370,485	2,921,287	3,056,391	135,104
0000900070 - AVC Academic Affairs	1,510,719	2,404,601	2,860,682	456,081
0000900073 - System Office Utilities	475,280	1,080,573	1,171,877	91,304
0000900079 - Honors & Int'l Education	2,305,327	2,564,832	2,547,786	(17,046)
0000900080 - Job Development	325,786	352,130	342,550	(9,580)
0000900085 - Analytics&Institutional Report	3,141,786	3,272,476	3,390,564	118,088
0000900086 - VC CIO AIR	1,316,391	1,318,840	1,106,317	(212,523)
0000900087 - VC Student Success	1,206,218	2,118,806	3,266,220	1,147,414
0000900088 - Community Education	717,342	613,923	664,354	50,431
0000900090 - Human Resources	789,790	862,291	861,907	(384)
0000900091 - HR Support Services	1,833,850	1,944,989	1,840,634	(104,355)
0000900092 - HR College Services	1,672,748	1,612,964	1,688,294	75,330
0000900095 - VC & Chief of Staff	679,011	634,550	569,640	(64,910)
0000900099 - VC Gen Counsel & Admin	1,200,970	1,674,396	1,551,800	(122,596)
0000900101 - CTE Administration	1,976,109	2,087,975	2,306,674	218,699
0000900103 - External Relations	1,187,440	1,638,420	1,110,702	(527,718)
0000900105 - Student Disability Services	2,485,413	2,528,924	2,150,667	(378,257)
0000900106 - VC Academic Success	377,271	481,843	330,375	(151,468)
0000900107 - Web Services	-	441,608	472,916	31,308
0000900108 - SAVC of Public Safety	-	158,006	157,241	(765)
0000910002 - CFO Contingency	221,582	120,829	104,938	(15,891)
0000910007 - CIO Contingency	80,000	378,044	415,776	37,732
0000910008 - General Institutional	15,120,447	15,501,036	15,056,486	(444,550)
0000910009 - Syst-Wide Initiatives	12,369,897	10,280,455	6,861,718	(3,418,737)
0000910010 - COO Contingency	-	100,950	100,950	-
0000910011 - VC/Chief of Staff Contingency	-	45,052	-	(45,052)
System Wide	\$ 136,004,529	\$ 141,550,153	\$ 140,273,854	\$ (1,276,299)

LONE STAR COLLEGE
OPERATING FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0100900002 - NH Pres Office	\$ 468,559	\$ 330,406	\$ 432,486	\$ 102,080
0100900003 - VP Adm Services	318,062	234,692	153,949	(80,743)
0100900004 - Director Business Operations	778,424	741,504	670,615	(70,889)
0100900006 - Director Facilities	4,048,647	3,841,279	3,670,805	(170,474)
0100900007 - VP Instruction	1,230,341	3,675,647	2,372,630	(1,303,017)
0100900008 - Dean 1 - SBSBEE	3,785,642	3,194,399	3,316,720	122,321
0100900009 - Dean 2 - Career Tchnology	3,443,911	2,587,801	2,566,073	(21,728)
0100900010 - Dean 4 - Language & Comms	4,299,587	3,259,641	3,027,043	(232,598)
0100900011 - Dean 3 - Health & Human Svcs	4,551,106	4,012,720	3,887,090	(125,630)
0100900012 - Dean 5 - Math & Natural Sci	5,135,897	4,308,806	4,039,947	(268,859)
0100900013 - Dean 6 - VAPAC	3,584,045	3,166,965	3,050,022	(116,943)
0100900014 - Director Library	1,101,520	1,002,594	903,796	(98,798)
0100900016 - VP Enrollment Management	586,838	587,152	558,570	(28,582)
0100900017 - Advising	1,776,695	1,721,463	1,699,498	(21,965)
0100900019 - Recruitment & Retention	191,434	143,392	137,020	(6,372)
0100900020 - Student Activities	-	-	10,534	10,534
0100900021 - College Services	701,079	735,850	685,183	(50,667)
0100900023 - IAFY21 VP Centers	3,876,453	-	-	-
0100900029 - IAFY21 GPC - Facilities	427,195	-	-	-
0100900030 - HPB Facilities	249,142	373,167	373,167	-
0100900031 - IAFY21 VC - Facilities	420,903	-	-	-
0100900033 - Utilities	1,585,384	1,121,505	1,183,270	61,765
0100900034 - Dean East Aldine Center	-	1,480,993	1,255,847	(225,146)
0100900035 - EAC Facilities	-	252,000	399,983	147,983
0100910001 - NH Contingency	1,857,399	418,762	936,642	517,880
0100900001 - LSC-North Harris	\$ 44,418,263	\$ 37,190,738	\$ 35,330,890	\$ (1,859,848)
0200900002 - KC Pres Office	\$ 363,451	\$ 416,181	\$ 377,912	\$ (38,269)
0200900003 - VP Adm Services	279,738	276,617	520,146	243,529
0200900004 - Director Business Operations	577,484	592,197	561,789	(30,408)
0200900005 - Director Facilities	2,601,388	2,963,522	3,024,495	60,973
0200900007 - VP Instruction	931,918	512,909	268,935	(243,974)
0200900009 - Instructional Support	601,963	1,153,894	1,003,434	(150,460)
0200900010 - Dean 1 - FLAK	4,679,894	4,381,713	3,170,420	(1,211,293)
0200900011 - Dean 2 - SHO	6,461,841	6,458,138	5,642,243	(815,895)
0200900012 - Dean 3 - SSH	3,278,849	3,259,159	3,906,456	647,297
0200900013 - VP Student Success	2,780,387	2,821,427	2,733,462	(87,965)
0200900019 - Director College Relations	573,349	613,740	513,751	(99,989)
0200900020 - Dean of Acad Initiatives	383,400	710,250	689,403	(20,847)
0200900021 - Dean - Atascocita Ctr	1,209,771	1,346,873	1,299,470	(47,403)
0200900022 - Utilities	874,966	798,898	781,945	(16,953)
0200900023 - Dean 4 - MEES	2,830,623	3,057,349	3,655,859	598,510
0200900024 - Business, Tech, Comm & Lang	2,547,362	2,550,133	2,889,073	338,940
0200900025 - Process Technology Ctr	984,537	741,474	859,340	117,866
0200910001 - KW Contingency	20,906	114,387	144,517	30,130
0200900001 - LSC-Kingwood	\$ 31,981,827	\$ 32,768,861	\$ 32,042,650	\$ (726,211)
0300900002 - TB Pres Office	\$ 320,937	\$ 335,457	\$ 348,774	\$ 13,317
0300900003 - VP Adm Services	228,845	210,363	202,811	(7,552)
0300900004 - Director Business Operations	575,501	522,754	497,897	(24,857)
0300900005 - Director Facilities	2,761,764	2,818,199	2,437,521	(380,678)
0300900008 - VP Instruction	1,555,279	1,773,011	1,235,728	(537,283)
0300900009 - FYFO Division	3,812,726	3,742,121	3,845,998	103,877
0300900010 - ABSS Division	3,204,683	3,314,159	3,275,331	(38,828)
0300900011 - HSCI Division	5,060,147	5,053,425	5,129,095	75,670
0300900013 - VP Student Success	2,815,089	3,019,883	3,075,825	55,942
0300900018 - Office of Strategic Initiative	967,411	1,104,956	1,050,805	(54,151)
0300900021 - Utilities	791,263	687,087	670,140	(16,947)
0300900022 - CB&I Division	2,048,292	2,040,792	2,043,279	2,487
0300910001 - TB Adm Contingency	328,771	550,874	590,387	39,513
0300900001 - LSC-Tomball	\$ 24,470,708	\$ 25,173,081	\$ 24,403,591	\$ (769,490)

LONE STAR COLLEGE
OPERATING FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0400900002 - MC Pres Office	\$ 420,309	\$ 439,457	\$ 436,174	\$ (3,283)
0400900004 - VP Adm Services	(150,681)	260,055	210,483	(49,572)
0400900005 - Director Business Operations	435,116	311,010	298,860	(12,150)
0400900006 - Director Facilities	2,440,717	2,406,609	2,270,239	(136,370)
0400900008 - VP Instruction	205,599	213,003	201,079	(11,924)
0400900009 - Dean 1 - TEAM	4,902,545	4,996,089	4,921,439	(74,650)
0400900010 - Dean 2 - BELS	5,377,397	5,368,706	5,529,264	160,558
0400900011 - Dean 3 - NASH	6,430,452	6,668,305	6,724,625	56,320
0400900012 - Dean 4 - BASS	3,641,509	3,995,891	4,246,171	250,280
0400900013 - Academic Excellence Division	1,596,996	1,676,077	1,498,033	(178,044)
0400900014 - Conroe Center	310,047	258,241	269,196	10,955
0400900015 - Director Advising & Counseling	1,544,795	1,647,542	1,573,145	(74,397)
0400900016 - Dean Student Services	423,212	496,277	478,296	(17,981)
0400900017 - Admission and Outreach	515,620	611,361	562,345	(49,016)
0400900021 - Public Relations & Marketing	623,329	756,935	624,406	(132,529)
0400900022 - VP Student Success	418,802	374,885	322,412	(52,473)
0400900024 - Conroe Ctr Dir Business Oper	59,025	62,625	58,210	(4,415)
0400900025 - Conroe Ctr Director Facilities	390,281	468,899	451,895	(17,004)
0400900026 - Conroe Ctr Student Services	109,015	191,953	180,181	(11,772)
0400900027 - Conroe Ctr Dean 1 TEAM	291,249	296,266	295,454	(812)
0400900028 - Conroe Ctr Dean 2 BELS	269,337	274,371	266,980	(7,391)
0400900029 - Conroe Ctr Dean 3 NASH	121,425	123,235	215,188	91,953
0400900030 - Conroe Ctr Dean 4 BASS	803,488	956,952	1,110,675	153,723
0400900031 - Utilities	826,391	811,532	826,571	15,039
0400900033 - Conroe Ctr Testing Center	31,293	90,582	82,679	(7,903)
0400900034 - Conroe Ctr Extended Learning	67,388	46,788	48,103	1,315
0400900037 - Campus Services	93,416	93,416	84,616	(8,800)
0400900038 - Wellness Center	69,156	72,116	72,123	(44,993)
0400900039 - Director Student Services	351,010	424,455	374,960	(49,495)
0400900040 - Dean Magnolia Center	-	-	3,795	3,795
0400910001 - MG Contingency	959,010	719,026	235,175	(483,851)
0400900001 - LSC-Montgomery	\$ 33,577,248	\$ 35,112,659	\$ 34,427,772	\$ (684,887)
0500900002 - CF Pres Office	\$ 454,225	\$ 580,190	\$ 447,091	\$ (133,099)
0500900003 - VP Adm Services	545,099	275,340	284,753	9,413
0500900004 - Director Business Operations	1,222,609	937,455	851,704	(85,751)
0500900005 - Director Facilities	4,107,312	3,842,623	3,750,160	(92,463)
0500900008 - VP Instruction	390,160	340,101	834,610	494,509
0500900009 - Div 1: Math & Languages	4,414,688	4,629,081	3,626,690	(1,002,391)
0500900010 - WestWay Center	2,289,535	2,060,155	2,383,206	323,051
0500900011 - Div 2: Sci, Engr & Geosciences	6,208,278	6,417,858	4,942,180	(1,475,678)
0500900012 - Div 4: PSvc, Health, Behv Sci	5,332,437	5,424,943	5,311,214	(113,729)
0500900013 - Div 5: English, ESOL, FYE&Educ	3,683,474	3,591,412	4,384,556	793,144
0500900014 - Div 6: Arts, Huma & Phil	4,947,794	5,090,714	2,413,214	(2,677,500)
0500900015 - Dean Ed Programs & Org Dev	2,217,494	2,725,387	2,922,207	196,820
0500900016 - VP Student Success	224,770	292,655	206,612	(86,043)
0500900017 - Dean Student Services	5,290,836	5,132,758	4,857,638	(275,120)
0500900019 - Director Library	2,492,032	2,531,053	2,318,200	(212,853)
0500900021 - College Relations	537,365	649,616	603,568	(46,048)
0500900022 - IAFY21 Fairbanks Center	2,214,522	-	-	-
0500900025 - Utilities	1,931,944	1,507,676	1,433,888	(73,788)
0500900027 - Cypress Center	2,657,343	2,634,582	2,511,411	(123,171)
0500900029 - CF Centers	118,029	143,908	-	(143,908)
0500900032 - Director Projects	-	771,931	699,803	(72,128)
0500900033 - Div 3: Hist/Gov, Bus&Comm Stud	-	-	4,294,003	4,294,003
0500910001 - CF Contingency	518,000	492,371	598,398	106,027
0500900001 - LSC-Cy Fair	\$ 51,797,946	\$ 50,071,809	\$ 49,675,106	\$ (396,703)

LONE STAR COLLEGE
OPERATING FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0800900002 - UP-President's Office	\$ 1,024,020	\$ 359,191	\$ 368,149	\$ 8,958
0800900003 - Facilities University Park	3,377,502	3,565,757	2,934,536	(631,221)
0800900004 - Professional Devevelopment	327,746	288,880	238,677	(50,203)
0800900005 - Div 1 - Arts & Humanities	4,214,617	4,386,929	4,358,527	(28,402)
0800900006 - Div 2 - Math/Science	4,565,358	4,704,740	4,705,182	442
0800900008 - Div 3 - UP Workforce	2,823,997	2,598,027	2,683,948	85,921
0800900009 - Div 4 - Social Behavioral Sci	2,330,885	3,063,440	3,062,736	(704)
0800900010 - Student Learning Resource CTR	1,108,113	1,166,548	1,218,814	52,266
0800900011 - Utilities	966,529	846,005	955,382	109,377
0800900012 - VP Adm Services	1,948,426	343,767	330,819	(12,948)
0800900013 - VP Instruction	757,644	418,048	419,322	1,274
0800900014 - VP Student Success	3,042,901	3,313,946	3,404,824	90,878
0800900015 - Campus Programs	211,307	1,958,450	1,587,574	(370,876)
0800900016 - Director Business Operations	-	598,886	623,818	24,932
0800900017 - Chief Strategist	-	843,481	894,964	51,483
0800910001 - UP Contingency	1,139,012	792,485	792,485	-
0800900001 - LSC-University Park	\$ 27,838,057	\$ 29,248,580	\$ 28,579,757	\$ (668,823)
1000900002 - HN Pres Office	\$ 783,482	\$ 414,358	\$ 330,756	\$ (83,602)
1000900003 - VP Adm Services	-	189,281	221,324	32,043
1000900004 - Director Business Operations	-	229,049	502,733	273,684
1000900005 - VP Instruction/Student Service	-	235,082	307,502	72,420
1000900006 - GP Academic Dean	-	2,789,707	1,760,579	(1,029,128)
1000900007 - FB Academic Dean	-	2,215,035	2,474,427	259,392
1000900008 - GP Student Services Dean	-	456,562	394,178	(62,384)
1000900009 - VC Student Services Dean	-	608,884	541,270	(67,614)
1000900010 - FB Student Services Dean	-	827,888	965,778	137,890
1000900011 - WF Associate Dean	-	165,923	108,025	(57,898)
1000900012 - Librarian	-	165,434	170,779	5,345
1000900013 - Community Relations	-	256,493	488,299	231,806
1000900014 - Chief Strategist	-	736,047	1,269,682	533,635
1000900017 - VC Academic Dean	-	-	1,240,865	1,240,865
1000900018 - Fallbrook Academic Dean	-	-	470,672	470,672
1000900019 - Fallbrook Student Service Dean	-	-	280,227	280,227
1000910001 - HN Contingency	-	175,786	268,536	92,750
1000900001 - LSC - Houston North	\$ 783,482	\$ 9,465,529	\$ 11,795,632	\$ 2,330,103
0000900001 - LSC-Operating	\$ 350,872,060	\$ 360,581,410	\$ 356,529,252	\$ (4,052,158)

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STUDENT ACTIVITY FUND

Funds that must be used for activities that directly involve or benefit students. LSC collects \$2 per credit hour to fund the student activities. The fee supports recreational and entertainment related activities as allowed by Sec 54.503 of the Education Code. Such activities include but are not limited to, recreational, intramural athletics, student government and other student organizations made available to students.

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LONE STAR COLLEGE
STUDENT ACTIVITY FUND SUMMARY
FY 2021 Budget

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
Revenues				
Student Revenues	\$ 2,663,333	\$ 2,653,365	\$ 1,367,158	\$ (1,286,207)
Total Revenues	\$ 2,663,333	\$ 2,653,365	\$ 1,367,158	\$ (1,286,207)
Expenditures				
Part Time Faculty	\$ 11,268	\$ 8,016	\$ 6,012	\$ (2,004)
Full Time Staff	670,958	864,889	839,193	(25,696)
Part Time Staff	335,585	404,698	356,659	(48,039)
Health/Retirement Benefits	99,627	132,453	133,974	1,521
Other Employee Benefits	5,677	7,430	8,351	921
Services	262,619	296,500	269,636	(26,864)
Prof Dev/Travel	163,991	242,706	145,450	(97,256)
Supplies	377,675	385,515	334,248	(51,267)
Monthly Charges	203,634	197,145	223,238	26,093
Other	992,518	689,448	489,528	(199,920)
Non-Capital Equipment	11,000	8,000	5,001	(2,999)
Furn, Fixtures & Equip	15,448	4,000	5,000	1,000
Total Expenditures	\$ 3,150,000	\$ 3,240,800	\$ 2,816,290	\$ (424,510)

LONE STAR COLLEGE
STUDENT ACTIVITY FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	LSC-NH	LSC-KW	LSC-TB	LSC-MG	LSC-CF
Revenues					
Student Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Part Time Faculty	\$ 6,012	\$ -	\$ -	\$ -	\$ -
Full Time Staff	116,390	79,195	120,195	129,926	237,344
Part Time Staff	63,717	69,979	-	48,000	76,459
Health/Retirement Benefits	18,591	12,610	18,029	20,479	37,891
Other Employee Benefits	1,123	792	1,202	1,300	2,376
Services	42,175	46,728	31,000	12,200	78,533
Prof Dev/Travel	31,700	20,770	-	26,200	43,280
Supplies	59,275	48,987	37,652	60,900	72,434
Monthly Charges	27,075	32,378	54,651	63,620	32,994
Other	34,496	71,125	24,615	105,131	64,682
Non-Capital Equipment	-	-	-	-	5,001
Furn, Fixtures & Equip	5,000	-	-	-	-
Total Expenditures	\$ 405,554	\$ 382,564	\$ 287,344	\$ 467,756	\$ 650,994

LONE STAR COLLEGE
STUDENT ACTIVITY FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	LSC-UP	LSC-HN	System Wide	FY 2021 Budget
Revenues				
Student Revenues	\$ -	\$ -	\$ 1,367,158	\$ 1,367,158
Total Revenues	\$ -	\$ -	\$ 1,367,158	\$ 1,367,158
Expenditures				
Part Time Faculty	\$ -	\$ -	\$ -	\$ 6,012
Full Time Staff	101,112	55,031	-	839,193
Part Time Staff	72,257	26,247	-	356,659
Health/Retirement Benefits	17,332	9,042	-	133,974
Other Employee Benefits	1,008	550	-	8,351
Services	30,000	10,000	19,000	269,636
Prof Dev/Travel	11,000	10,000	2,500	145,450
Supplies	40,000	10,000	5,000	334,248
Monthly Charges	20	10,000	2,500	223,238
Other	116,649	23,830	49,000	489,528
Non-Capital Equipment	-	-	-	5,001
Furn, Fixtures & Equip	-	-	-	5,000
Total Expenditures	\$ 389,378	\$ 154,700	\$ 78,000	\$ 2,816,290

LONE STAR COLLEGE
STUDENT ACTIVITY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000000091 - General Institutional	\$ -	\$ 30,000	\$ 30,000	\$ -
0000000223 - LSC Sports Club	48,000	48,000	48,000	-
System Wide	\$ 48,000	\$ 78,000	\$ 78,000	\$ -
0100000028 - Student Activities	\$ 401,730	\$ 368,749	\$ 273,564	\$ (95,185)
0100000043 - Stu Ambass	14,008	13,308	16,308	3,000
0100000044 - Intramurals	72,000	47,031	48,031	1,000
0100000051 - Phi Theta Kappa	13,008	10,508	10,908	400
0100000052 - Womens Resource Center	10,150	4,000	10,922	6,922
0100000062 - AAUW	-	-	5,175	5,175
0100000067 - Anime and Gaming Club	-	-	700	700
0100000070 - Business 4 Success	-	-	375	375
0100000072 - Campus Christian Club-NH	-	-	950	950
0100000074 - Choir Club	-	-	400	400
0100000075 - Cosmetology Club	-	-	400	400
0100000076 - Criminal Justice Student Assoc	-	-	550	550
0100000078 - Earth Alliance	-	-	900	900
0100000079 - FASU	-	-	800	800
0100000081 - Hurricane Mens Baseball	2,000	1,650	1,375	(275)
0100000082 - Hurricane Mens Basketball	2,000	1,650	1,375	(275)
0100000083 - Hurricane Mens Soccer	2,000	1,650	1,375	(275)
0100000084 - Hurricane Tennis	500	150	1,375	1,225
0100000085 - Hurricane Womens Basketball	2,000	1,650	1,375	(275)
0100000086 - Hurricane Womens Soccer	2,000	1,650	1,375	(275)
0100000087 - Hurricane Womens Volleyball	2,000	1,650	1,375	(275)
0100000088 - International Student Alliance	-	-	800	800
0100000089 - LASO	-	-	550	550
0100000091 - North Star News	-	-	1,117	1,117
0100000092 - Paralegal Assoc	-	-	3,450	3,450
0100000094 - Psi Beta	-	-	2,450	2,450
0100000096 - Show of Hands	-	-	150	150
0100000097 - Student Government Association	11,604	9,954	10,504	550
0100000099 - Student Nurses Assoc	-	-	1,850	1,850
0100000103 - Visual Artists Association	-	-	1,025	1,025
0100000110 - Sociology Club	-	-	1,650	1,650
0100000115 - S.A.F.E.	-	-	900	900
0100000116 - Brother 4 Brother NH	-	-	700	700
0100000118 - STEM Club	-	-	800	800
0100900001 - LSC-North Harris	\$ 535,000	\$ 463,600	\$ 405,554	\$ (58,046)

LONE STAR COLLEGE
STUDENT ACTIVITY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0200000026 - Student Activities	\$ 444,000	\$ 286,636	\$ 284,479	\$ (2,157)
0200000034 - Student Govt	-	19,000	11,730	(7,270)
0200000035 - Stu Ambass	-	23,700	14,000	(9,700)
0200000036 - PTK	-	10,000	4,600	(5,400)
0200000038 - Intramurals	-	1,500	-	(1,500)
0200000039 - Men's Baseball	-	17,000	-	(17,000)
0200000040 - Men's Basketball	-	7,500	-	(7,500)
0200000041 - Women's Volleyball	-	4,500	-	(4,500)
0200000042 - Tennis	-	5,500	-	(5,500)
0200000064 - Student Occupational Therapy	-	2,500	2,500	-
0200000065 - BSU	-	2,500	2,500	-
0200000066 - PEMS	-	2,500	2,500	-
0200000067 - Religion 2	-	1,160	-	(1,160)
0200000068 - Be a Teacher	-	2,500	2,500	-
0200000069 - Dental Hygiene Club	-	2,500	2,500	-
0200000070 - GSA	-	2,500	2,500	-
0200000071 - Camerata Music Club	-	3,840	2,500	(1,340)
0200000072 - SVA	-	2,500	2,500	-
0200000073 - Respirator Care Club	-	2,500	3,000	500
0200000074 - ASL Club	-	2,500	1,125	(1,375)
0200000075 - Student Nurses	-	3,000	2,500	(500)
0200000079 - LSC-Kingwood Dance Ensemble	-	-	1,850	-
0200000081 - Public Achievement	-	2,500	2,500	-
0200000082 - Psychology Club	-	2,500	-	(2,500)
0200000083 - Truth Alliance	-	2,500	-	(2,500)
0200000084 - Merr Club	-	3,000	2,500	(500)
0200000085 - Coyote Crew	-	14,100	2,000	(12,100)
0200000090 - Starburst Editorial	-	2,500	2,500	-
0200000094 - LatinX United	-	2,500	3,000	500
0200000095 - Poetry & Songwriting	-	730	730	-
0200000096 - The Howler	-	10,000	8,100	(1,900)
0200000097 - Chess Club	-	-	2,500	2,500
0200000098 - Deliberative Dialog	-	-	2,500	2,500
0200000099 - Design Club	-	-	2,500	2,500
0200000100 - Extended Family Club	-	-	2,500	2,500
0200000101 - P.A.I.N.T	-	-	450	450
0200000102 - Living Truth	-	-	2,500	2,500
0200000103 - BSO	-	-	2,500	2,500
0200000105 - AA in STEM	-	-	2,500	2,500
0200000001 - Kingwood Contingency	-	1,934	-	(1,934)
0200900001 - LSC-Kingwood	\$ 444,000	\$ 448,100	\$ 382,564	\$ (65,536)

LONE STAR COLLEGE
STUDENT ACTIVITY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0300000028 - Student Life	\$ 329,500	\$ 333,200	\$ 287,344	\$ (45,856)
0300000040 - Student Govt	3,000	-	-	-
0300000044 - Intramurals	1,500	-	-	-
0300000046 - Men's Basketball	2,000	-	-	-
0300000047 - Women's Basketball	2,000	-	-	-
0300000048 - Women's Volleyball	1,000	-	-	-
0300000049 - Men's Soccer	2,000	-	-	-
0300000050 - Women's Soccer	2,000	-	-	-
0300900001 - LSC-Tomball	\$ 343,000	\$ 333,200	\$ 287,344	\$ (45,856)
0400000025 - Student Activities	\$ 375,831	\$ 389,020	\$ 368,246	\$ (20,774)
0400000034 - Student Govt	6,200	2,000	1,000	(1,000)
0400000035 - Maverick Leaders	26,750	31,900	19,540	(12,360)
0400000036 - PTK	6,500	1,000	500	(500)
0400000039 - Intramurals	72,419	75,780	56,970	(18,810)
0400000046 - Computer Club	-	200	-	(200)
0400000047 - RSAMC	6,000	2,500	500	(2,000)
0400000048 - ISO	5,400	1,800	1,000	(800)
0400000049 - Club Espanol	1,000	500	500	-
0400000050 - Swirl	1,900	500	500	-
0400000051 - Student Nurses	1,400	1,000	500	(500)
0400000052 - PTA	1,300	2,000	500	(1,500)
0400000053 - Writers in Performance	4,800	4,700	200	(4,500)
0400000055 - Accounting Club	1,200	500	500	-
0400000056 - 2nd Amendment Academy	2,000	500	500	-
0400000058 - Psychology Club	-	500	500	-
0400000059 - Sigma Kappa Delta	900	800	1,000	200
0400000061 - Human Services	450	400	500	100
0400000068 - The Academy Philosophy Club	250	300	500	200
0400000070 - Psi Beta Club	3,000	1,700	1,000	(700)
0400000076 - Music Club	-	500	500	-
0400000081 - Environmental	500	300	500	200
0400000082 - Film	3,000	-	-	-
0400000085 - Continuum	900	500	500	-
0400000086 - Speech	2,000	500	-	(500)
0400000087 - The Mission	2,000	500	500	-
0400000088 - Art 2	1,200	600	500	(100)
0400000089 - Spanish Guitar	2,500	500	500	-
0400000094 - Travelers in the Mind's Eye	500	-	-	-
0400000095 - Healthier U	2,500	500	300	(200)
0400000098 - Rotaract	1,000	500	500	-
0400000106 - Biotechnology Club	-	-	500	500
0400000112 - Right to Life	300	100	500	400
0400000113 - Emer Med Svc Stu Association	8,000	3,000	500	(2,500)
0400000117 - Student Veterans Association	-	300	500	200

LONE STAR COLLEGE
STUDENT ACTIVITY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0400000125 - Maverick Pets Alive	\$ 2,000	\$ 1,000	\$ 500	\$ (500)
0400000129 - Criminal Justice Society	300	300	500	200
0400000130 - Climbing Club	500	800	500	(300)
0400000131 - Mavericks Joined for Hope	1,500	300	500	200
0400000133 - Mavericks in Color	-	600	500	(100)
0400000134 - Nat'l Society Colleg Scholars	-	300	-	(300)
0400000135 - Food Recovery Network	-	300	500	200
0401000013 - Conroe Ctr Student Activities	-	-	4,500	4,500
0400900001 - LSC-Montgomery	\$ 546,000	\$ 529,000	\$ 467,756	\$ (61,244)
0500000033 - Student Activities	\$ 479,550	\$ 408,246	\$ 380,873	\$ (27,373)
0500000050 - Fitness Center	10,750	-	-	-
0500000051 - Intramurals	77,690	89,725	97,312	7,587
0500000052 - Men's Basketball	15,950	15,300	8,809	(6,491)
0500000053 - Tennis	9,275	8,440	6,362	(2,078)
0500000054 - Men's Soccer	10,200	8,553	6,287	(2,266)
0500000055 - Women's Soccer	10,200	8,553	6,287	(2,266)
0500000057 - Women's Volleyball	10,140	9,603	6,087	(3,516)
0500000081 - Women's Basketball	12,413	11,253	7,287	(3,966)
0500000082 - Dance Team	12,500	11,435	7,363	(4,072)
0500000083 - Men's Volleyball	11,200	10,890	7,587	(3,303)
0500000084 - All-In-One Gaming	2,500	2,500	-	(2,500)
0500000085 - Alpha Omega Ministry	2,500	-	-	-
0500000087 - Anime Club	1,380	1,115	1,960	845
0500000088 - Asian Busi Student Association	2,500	-	-	-
0500000089 - Band Club	2,500	2,500	2,000	(500)
0500000091 - Black Student Union	2,500	-	-	-
0500000094 - Caribbean Student Org	2,500	2,500	2,000	(500)
0500000095 - CRU	2,500	2,500	2,000	(500)
0500000096 - Catholic Student Union	1,990	1,750	1,850	100
0500000097 - Chess Club	2,500	2,500	2,000	(500)
0500000098 - College Conservatives	2,500	2,100	-	(2,100)
0500000099 - Composer's Club	2,500	2,500	2,000	(500)
0500000100 - Computer Science	2,500	2,000	2,000	-
0500000101 - Creative Writing Club	2,500	2,500	2,000	(500)
0500000102 - Criminal Justice Club	2,500	-	-	-
0500000105 - Economics Club	1,200	1,200	1,940	740
0500000106 - Future Amer Sign Lang Interpr	2,500	2,500	2,000	(500)
0500000107 - Fellowship Christian Athletes	2,500	2,500	-	(2,500)
0500000108 - Future Professional Educators	2,500	1,200	1,800	600
0500000110 - LGBTQA/A	1,228	2,150	-	(2,150)
0500000112 - Global Friendship Club	2,500	-	-	-
0500000113 - Humanitarian Connection	1,550	-	-	-
0500000114 - International Heritage Society	2,500	-	-	-
0500000116 - National Society of Black Engr	2,500	2,500	2,000	(500)

LONE STAR COLLEGE
STUDENT ACTIVITY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0500000117 - Performance Troupe	\$ 2,500	\$ 2,200	\$ 2,000	\$ (200)
0500000118 - PTK	2,500	6,628	2,000	(4,628)
0500000120 - Psychology Get Psyched	2,500	2,500	-	(2,500)
0500000121 - Radiology Student Association	2,500	2,500	2,000	(500)
0500000122 - Science and Engineering Club	-	1,700	-	(1,700)
0500000123 - SIDO	1,400	-	-	-
0500000125 - Sociology Club	2,750	2,100	-	(2,100)
0500000128 - Student Govt	-	16,700	14,200	(2,500)
0500000129 - Student Nurse's Organization	530	-	2,000	2,000
0500000130 - Student Programming Board	2,600	49,500	41,850	(7,650)
0500000131 - Tabletop Game Clubq	1,000	2,500	1,500	(1,000)
0500000132 - Women in STEM	2,500	1,700	-	(1,700)
0500000133 - X-Presate	-	1,300	2,000	700
0500000134 - Math	1,105	1,060	355	(705)
0500000136 - Baseball	18,899	17,960	13,385	(4,575)
0500000137 - Robotics	2,500	2,500	2,000	(500)
0500000139 - ASA - One Africa	-	2,500	-	(2,500)
0500000142 - Running Club	-	3,250	1,700	(1,550)
0500000143 - Kappa Delta Pi	-	1,089	1,550	461
0500000150 - LSC News Magazine Club	-	-	2,000	2,000
0500000154 - The Conversation	-	-	800	800
0500000155 - The Green Club	-	-	1,200	1,200
0500000156 - Circle K International	-	-	650	650
0500900001 - LSC-Cy Fair	\$ 758,000	\$ 736,200	\$ 650,994	\$ (85,206)
0800000017 - Student Activities	\$ 468,955	\$ 454,300	\$ 389,378	\$ (64,922)
0800000059 - Soccer	7,045	-	-	-
0800900001 - LSC-University Park	\$ 476,000	\$ 454,300	\$ 389,378	\$ (64,922)
1000000025 - Student Activities	-	198,400	154,700	(43,700)
1000900001 - LSC-Houston North	\$ -	\$ 198,400	\$ 154,700	\$ (43,700)
0000900001 - LSC-Operating	\$ 3,150,000	\$ 3,240,800	\$ 2,816,290	\$ (424,510)

TECHNOLOGY FUND

LSC appropriates funds from tuition revenue for the Technology fund. This provides funding for the maintenance and usage of technology related equipment that is made available to students in classrooms, libraries, computer labs, or other facilities on-site.

**LONE STAR COLLEGE
TECHNOLOGY FUND SUMMARY
FY 2021 Budget**

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
Revenues				
Student Revenues	\$ 14,429,167	\$ 14,688,655	\$ 13,011,325	\$ (1,677,330)
Total Revenues	\$ 14,429,167	\$ 14,688,655	\$ 13,011,325	\$ (1,677,330)
Expenditures				
Services	\$ 7,867,307	\$ 7,770,017	\$ 7,307,874	\$ (462,143)
Supplies	1,397,426	1,322,427	1,434,570	112,143
Other	460,631	1,434,707	1,384,707	(50,000)
Non-Capital Equipment	4,685,803	4,143,504	2,866,174	(1,277,330)
Furniture, Fixtures & Equip	18,000	18,000	18,000	-
Total Expenditures	\$ 14,429,167	\$ 14,688,655	\$ 13,011,325	\$ (1,677,330)

LONE STAR COLLEGE
TECHNOLOGY FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000000073 - Contracts & Maintenance	\$ 6,788,332	\$ 6,717,345	\$ 6,349,173	\$ (368,172)
0000000081 - OTS-SO	7,051,232	6,953,010	5,962,823	(990,187)
0000000239 - Campus CTAC	-	350,000	-	(350,000)
0000000094 - OTS Telecom	519,603	618,300	699,329	81,029
0000010007 - CIO Contingency	70,000	50,000	-	(50,000)
0000900001 - LSC-Operating	\$ 14,429,167	\$ 14,688,655	\$ 13,011,325	\$ (1,677,330)

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CORPORATE COLLEGE FUND

Funds that are spent on Corporate College operations. Lone Star Corporate College partners with global corporations to provide customized training, open enrollment courses, and professional seminars. Staff members focus on the energy, computer technology and advanced manufacturing sectors, but also provide training for retail, hospitality, school districts, health care organizations, non-profits, and many other industries. *(Beginning in FY 2021, Lone Star College collapsed Fund 16 into Fund 10. For historical purposes, Fund 16 will remain as a separate section until FY 2023.)*

LONE STAR COLLEGE
CORPORATE COLLEGE FUND SUMMARY
FY 2021 Budget

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
Revenues				
Student Revenues	\$ 3,250,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Total Revenues	\$ 3,250,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Expenditures				
Full Time Faculty	\$ 340,701	\$ 665,725	\$ -	\$ (665,725)
Part Time Faculty	91,024	276,000	-	(276,000)
Full Time Staff	974,484	946,943	-	(946,943)
Part Time Staff	11,000	-	-	-
Health/Retirement Benefits	178,730	234,054	-	(234,054)
Other Benefits	17,240	16,127	-	(16,127)
Services	210,812	187,482	-	(187,482)
Prof Dev/Travel	12,401	5,800	-	(5,800)
Supplies	359,471	142,098	-	(142,098)
Monthly Charges	30,250	19,000	-	(19,000)
Other	1,023,887	6,771	-	(6,771)
Total Expenditures	\$ 3,250,000	\$ 2,500,000	\$ -	\$ (2,500,000)

LONE STAR COLLEGE
CORPORATE COLLEGE FUND BY DEPARTMENT

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000010015 - Other Initiatives Contingency	\$ 870,000	\$ -	\$ -	\$ -
0000000068 - Corporate College Administration	735,396	1,081,586	-	(1,081,586)
0000000069 - Customized Training	1,342,296	1,092,659	-	(1,092,659)
0000000071 - CC Open Enrollment	302,308	325,755	-	(325,755)
0000900001 - LSC-Operating	\$ 3,250,000	\$ 2,500,000	\$ -	\$ (2,500,000)

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AUXILIARY FUND

Activities that exist primarily to furnish goods and/or services to students, faculty, and staff and are expected to be self-supporting. Revenues will equal or exceed the expenses. Examples include food services, bookstore and tenant activities.

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LONE STAR COLLEGE
AUXILIARY FUND SUMMARY
FY 2021 Budget

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020	Percent Change
Revenues					
Product/Service	\$ 6,298,334	\$ 7,369,160	\$ 7,067,857	\$ (301,303)	-4%
Misc Revenues	3,966,527	3,761,789	3,158,853	(602,936)	-16%
Total Revenues	\$ 10,264,861	\$ 11,130,949	\$ 10,226,710	\$ (904,239)	-8%
Expenditures					
Full Time Faculty	\$ 74,308	\$ 50,400	\$ -	\$ (50,400)	-100%
Part Time Faculty	-	8,400	-	(8,400)	0%
Full time Staff	697,930	717,100	715,587	(1,513)	0%
Part Time Staff	34,129	36,896	38,571	1,675	5%
Health/Retirement Benefits	232,839	197,434	189,721	(7,713)	-4%
Other Employee Benefits	569,138	161,767	165,357	3,590	2%
Services	2,729,747	2,894,197	3,203,723	309,526	11%
Prof Dev/Travel	235,363	291,367	48,638	(242,729)	-83%
Supplies	267,352	724,516	199,461	(525,055)	-72%
Monthly Charges	304,069	324,647	107,304	(217,343)	-67%
Utilities	1,871,362	1,467,961	1,487,932	19,971	1%
Other	3,048,624	4,006,731	3,800,415	(206,316)	-5%
Non-Capital Equipment	200,000	249,533	270,001	20,468	8%
Total Expenditures	\$ 10,264,861	\$ 11,130,949	\$ 10,226,710	\$ (904,239)	-8%

LONE STAR COLLEGE
AUXILIARY FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	<u>LSC-NH</u>	<u>LSC-KW</u>	<u>LSC-TB</u>	<u>LSC-MG</u>	<u>LSC-CF</u>
Revenues					
Product/Service	\$ 25,038	\$ -	\$ 15,514	\$ -	\$ -
Misc Revenues	<u>333,113</u>	<u>433,555</u>	<u>337,132</u>	<u>524,849</u>	<u>618,665</u>
Total Revenues	<u>\$ 358,151</u>	<u>\$ 433,555</u>	<u>\$ 352,646</u>	<u>\$ 524,849</u>	<u>\$ 618,665</u>
Expenditures					
Full Time Faculty	\$ -	\$ -	\$ -	\$ -	\$ -
Part Time Faculty	-	-	-	-	-
Full Time Staff	-	-	-	-	-
Part Time Staff	-	-	-	-	-
Health/Retirement Benefits	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-
Services	5,877	20,100	-	117,620	2,007
Prof Dev/Travel	-	-	2,300	-	100
Supplies	2,000	21,426	10,985	18,500	76,913
Monthly Charges	2,560	5,000	3,080	21,000	-
Utilities	6,297	-	-	6,000	-
Other	87,107	35,900	36,755	68,001	50,688
Non-Capital Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 103,841</u>	<u>\$ 82,426</u>	<u>\$ 53,120</u>	<u>\$ 231,121</u>	<u>\$ 129,708</u>

LONE STAR COLLEGE
AUXILIARY FUND SUPPLEMENTAL SUMMARY
FY 2021 Budget

	<u>LSC-UP</u>	<u>LSC-HN</u>	<u>System Wide</u>	<u>FY 2021 Budget</u>
Revenues				
Product/Service	\$ -	\$ -	\$ 7,027,305	\$ 7,067,857
Misc Revenues	359,344	87,555	464,640	3,158,853
Total Revenues	\$ 359,344	\$ 87,555	\$ 7,491,945	\$ 10,226,710
Expenditures				
Full Time Faculty	\$ -	\$ -	\$ -	\$ -
Part Time Faculty	-	-	-	-
Full Time Staff	-	-	715,587	715,587
Part Time Staff	-	-	38,571	38,571
Health/Retirement Benefits	-	-	189,721	189,721
Other Employee Benefits	-	-	165,357	165,357
Services	482,040	5,000	2,571,079	3,203,723
Prof Dev/Travel	-	-	46,238	48,638
Supplies	3,875	5,000	60,762	199,461
Monthly Charges	4,125	10,000	61,539	107,304
Utilities	-	-	1,475,635	1,487,932
Other	57,313	30,000	3,434,651	3,800,415
Non-Capital Equipment	-	-	270,001	270,001
Total Expenditures	\$ 547,353	\$ 50,000	\$ 9,029,141	\$ 10,226,710

**LONE STAR COLLEGE
AUXILIARY FUND BY DEPARTMENT**

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000000001 - Chancellor Office	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
0000000002 - CFO	8,000	8,000	4,000	(4,000)
0000000015 - SW Repair & Replacement	-	150,000	150,001	1
0000000029 - Strategic Priorities	-	-	8,000	8,000
0000000043 - Police Officers/PSOs	159,048	166,877	188,713	21,836
0000000056 - Risk Management	89,004	309,316	199,814	(109,502)
0000000057 - University Center	625,384	580,435	580,434	(1)
0000000059 - External&Empl Relations	5,000	-	-	-
0000000091 - General Institutional	2,798,724	2,678,074	1,999,395	(678,679)
0000000116 - Contract & Supplier Management	21,799	21,844	22,492	648
0000000122 - Real Estate & Lease Admin	1,517,022	1,632,555	1,727,037	94,482
0000000158 - Utilities	1,635,706	1,302,924	1,406,814	103,890
0000000180 - PSSA - System Office at UP	15,000	13,000	5,000	(8,000)
0000000181 - VC CIO AIR Operations	5,000	5,000	2,500	(2,500)
0000000184 - VC Student Success	5,000	5,000	2,500	(2,500)
0000000185 - Support Staff Council	16,500	13,000	5,000	(8,000)
0000000188 - HR Obligations	10,000	10,000	10,000	-
0000000199 - Engagement Programs	240,000	240,000	-	(240,000)
0000000201 - SO-UP Facilities Mngt	849,158	-	-	-
0000000202 - VC & Chief of Staff	5,000	5,000	2,500	(2,500)
0000000210 - Office of the COO	5,000	-	-	-
0000000224 - VC Academic Success	5,000	5,000	2,500	(2,500)
0000000225 - Employee Awards	169,000	169,000	50,000	(119,000)
0000000231 - COO - Operations	-	5,000	7,415	2,415
0000000233 - Environ. Health & Life Safety	-	4,915	-	(4,915)
0000000243 - Facilities Operations - SO-UP	-	1,057,528	1,057,528	-
0000010015 - Other Initiatives Contingency	756,525	1,478,802	1,579,998	101,196
0000010018 - Student Success Contingency	-	77,394	17,500	(59,894)
System Wide	\$ 8,945,870	\$ 9,943,664	\$ 9,029,141	\$ (914,523)
0100000005 - Facilities	\$ 5,771	\$ 11,686	\$ 4,437	\$ (7,249)
0100000037 - General Institutional	82,104	31,297	87,107	55,810
0100000042 - Support Staff Council	8,644	6,000	6,000	-
0100000053 - Utilities	84,284	62,032	6,297	(55,735)
0100900001 - LSC-North Harris	\$ 180,803	\$ 111,015	\$ 103,841	\$ (7,174)
0200000002 - VP Admin Services	\$ 31,500	\$ 20,000	\$ 20,000	\$ -
0200000029 - General Institutional	46,208	40,741	55,926	15,185
0200000032 - Support Staff Council	5,000	5,000	5,000	-
0200000049 - Faculty Senate	3,000	3,000	1,500	(1,500)
0200000059 - Utilities	14,352	13,685	-	(13,685)
0200900001 - LSC-Kingwood	\$ 100,060	\$ 82,426	\$ 82,426	\$ -

**LONE STAR COLLEGE
AUXILIARY FUND BY DEPARTMENT**

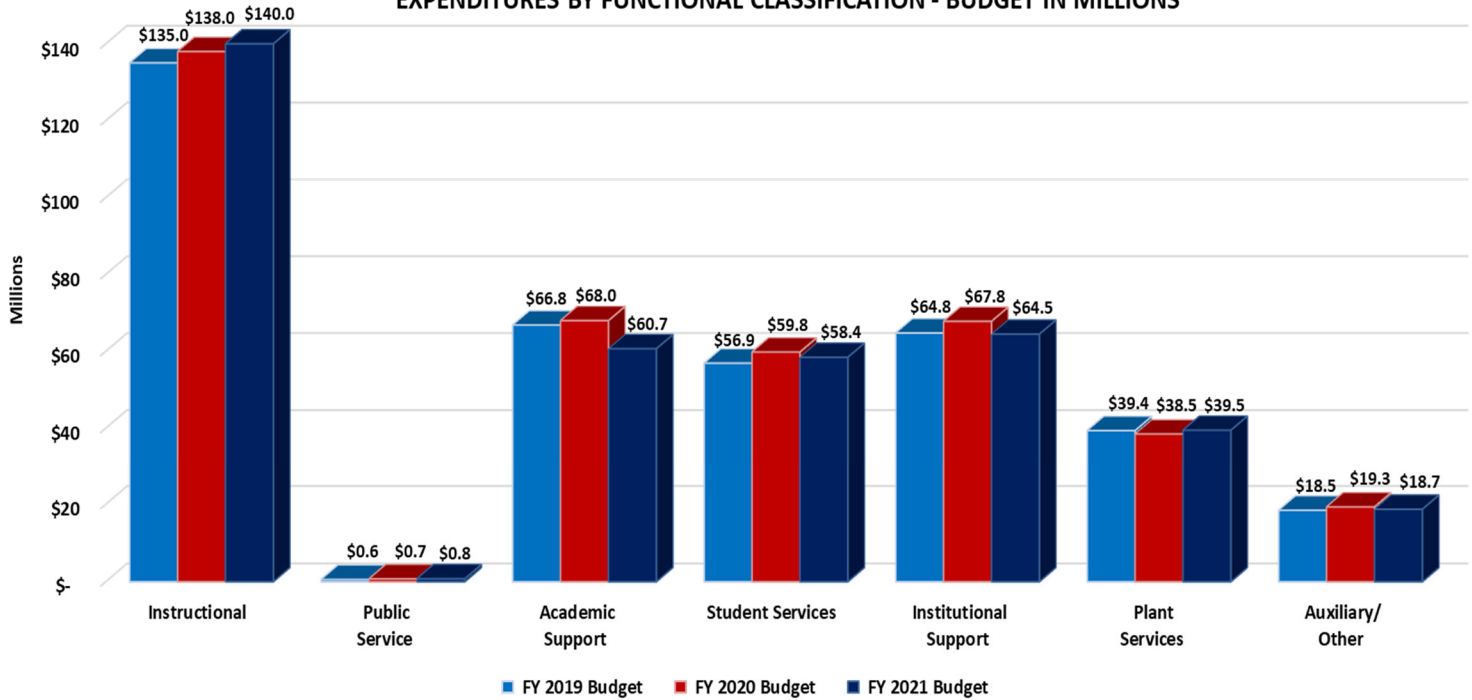
Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0300000037 - General Institutional	\$ 49,005	\$ 32,841	\$ 46,020	\$ 13,179
0300000039 - Support Staff Council	5,000	4,000	4,000	-
0300000057 - Faculty Senate	5,000	3,100	3,100	-
0300000067 - Utilities	15,122	13,179	-	(13,179)
0300900001 - LSC-Tomball	\$ 74,127	\$ 53,120	\$ 53,120	\$ -
0400000005 - Facilities	\$ 110,900	\$ 125,120	\$ 125,120	\$ -
0400000029 - General Institutional	103,435	72,822	93,001	20,179
0400000033 - Support Staff Council	9,000	8,000	8,000	-
0400000042 - Faculty Senate	5,000	5,000	5,000	-
0400000080 - Utilities	20,549	20,179	-	(20,179)
0400900001 - LSC-Montgomery	\$ 248,884	\$ 231,121	\$ 231,121	\$ -
0500000046 - Support Staff Council	\$ 2,500	\$ 5,000	\$ 3,500	\$ (1,500)
0500000061 - Faculty Senate	5,100	5,100	3,500	(1,600)
0500000064 - Auxiliary Services	114,284	91,330	122,708	31,378
0500000070 - Utilities	36,988	28,278	-	(28,278)
0500900001 - LSC-Cy Fair	\$ 158,872	\$ 129,708	\$ 129,708	\$ -
0800000005 - Faculty Senate	2,500	2,500	2,500	-
0800000006 - Prof Support Staff Assoc	5,000	5,000	5,000	-
0800000008 - Bldg & Grounds - UP	468,000	-	482,040	482,040
0800000021 - General Institutional	24,388	40,548	-	(40,548)
0800000026 - Utilities	56,357	17,265	-	(17,265)
0800000100 - Auxiliary Services	-	-	57,813	57,813
0800009001 - Revenues	-	482,040	-	(482,040)
0800900001 - LSC-University Park	\$ 556,245	\$ 547,353	\$ 547,353	\$ -
1000000001 - HN President Office	\$ -	\$ 32,542	\$ 50,000	\$ 17,458
1000900001 - LSC-Houston North	\$ -	\$ 32,542	\$ 50,000	\$ 17,458
0000900001 - LSC-Operating	\$ 10,264,861	\$ 11,130,949	\$ 10,226,710	\$ (904,239)

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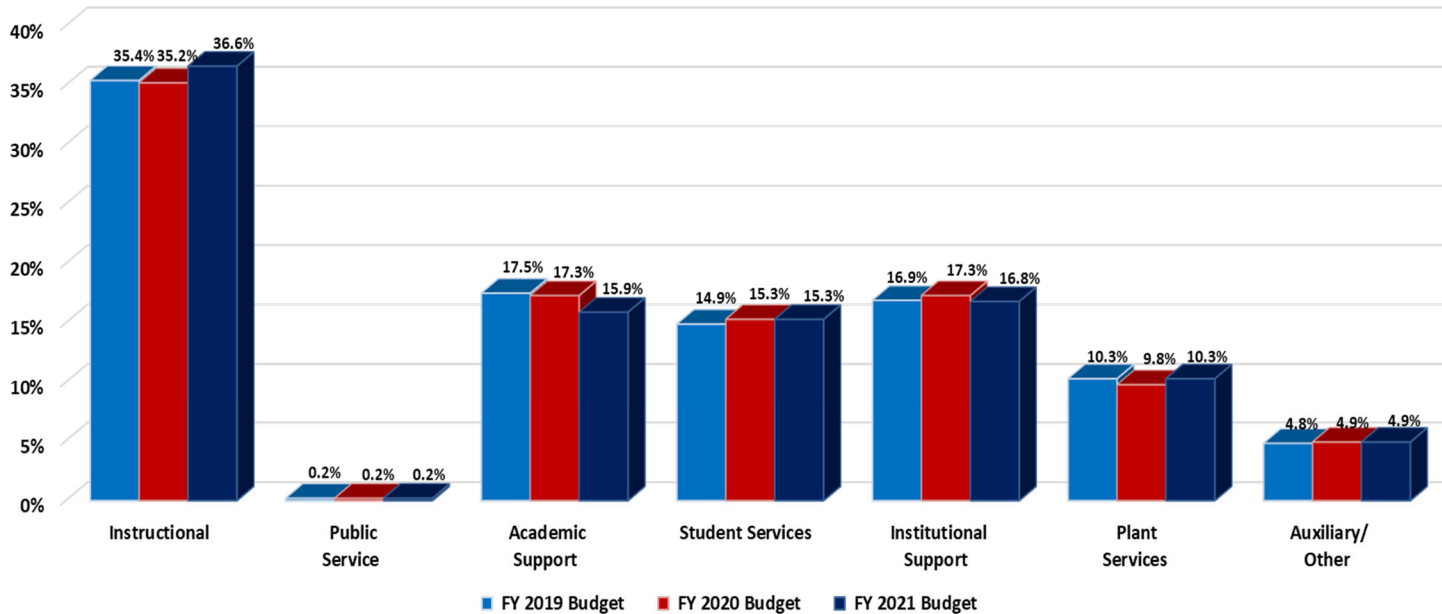
EXPENDITURES BY FUNCTIONAL CLASSIFICATION

A method of grouping expenses according to the purpose for which the costs are incurred used in higher education, as defined by NACUBO. The functional expense categories used at LSC are instruction, public service, academic support, student services, institutional support, plant services, scholarships and fellowships, and other (auxiliary) revenue.

EXPENDITURES BY FUNCTIONAL CLASSIFICATION - BUDGET IN MILLIONS



EXPENDITURES BY FUNCTIONAL CLASSIFICATION - PERCENT OF BUDGET



**Beginning in FY 2019, safety and security operations have moved from Plant Services to Institutional Support to align with NACUBO classifications.*

LONE STAR COLLEGE
EXPENDITURES BY FUNCTIONAL CLASSIFICATION
FY 2021 Budget

	Salaries	Benefits	Operating	Total	Percent
Instructional	\$ 105,337,485	\$ 12,673,555	\$ 22,030,696	\$ 140,041,736	36.6%
Public Service	606,331	93,324	62,254	761,909	0.2%
Academic Support	43,192,970	6,009,981	11,468,430	60,671,381	15.9%
Student Services	40,132,340	5,900,737	12,415,883	58,448,960	15.3%
Institutional Support	32,854,861	9,981,085	21,623,952	64,459,898	16.8%
Plant Services	8,269,589	2,580,706	28,622,688	39,472,983	10.3%
Auxiliary/Other	754,158	355,078	17,617,474	18,726,710	4.9%
TOTAL	\$ 231,147,734	\$ 37,594,466	\$ 113,841,377	\$ 382,583,577	100.0%
PERCENTAGE	60.4%	9.8%	29.8%		

LONE STAR COLLEGE
EXPENDITURES BY FUNCTIONAL CLASSIFICATION
FY 2020 Budget

	Salaries	Benefits	Operating	Total	Percent
Instructional	\$ 107,523,207	\$ 11,723,597	\$ 18,741,207	\$ 137,988,011	35.2%
Public Service	591,706	84,953	58,970	735,629	0.2%
Academic Support	45,510,298	5,998,046	16,481,212	67,989,556	17.3%
Student Services	40,004,778	5,373,856	14,436,415	59,815,049	15.3%
Institutional Support	39,581,423	9,339,296	18,878,530	67,799,249	17.3%
Plant Services	8,539,210	2,792,173	27,151,988	38,483,371	9.8%
Auxiliary/Other	812,796	359,201	18,158,952	19,330,949	4.9%
TOTAL	\$ 242,563,418	\$ 35,671,122	\$ 113,907,274	\$ 392,141,814	100.0%
PERCENTAGE	61.9%	9.1%	29.0%		

LONE STAR COLLEGE
EXPENDITURES BY FUNCTIONAL CLASSIFICATION
FY 2019 Budget

	Salaries	Benefits	Operating	Total	Percent
Instructional	\$ 104,174,361	\$ 11,388,264	\$ 19,473,785	\$ 135,036,410	35.4%
Public Service	445,441	60,976	72,951	579,368	0.2%
Academic Support	44,738,590	6,165,756	15,924,088	66,828,434	17.5%
Student Services	36,402,223	5,290,721	15,230,643	56,923,587	14.9%
Institutional Support	36,109,838	10,933,861	17,715,356	64,759,055	16.9%
Plant Services	8,758,903	2,816,393	27,799,077	39,374,373	10.3%
Auxiliary/Other	806,367	801,977	16,856,517	18,464,861	4.8%
TOTAL	\$ 231,435,723	\$ 37,457,948	\$ 113,072,417	\$ 381,966,088	100.0%
PERCENTAGE	60.6%	9.8%	29.6%		

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INSTRUCTIONAL BUDGET

The section is required by Texas Administrative Code Title 19 Part 1 Chapter 13 Subchapter C Rule §13.45 and LSC Board Policy III.B.1.5.(d).

**LONE STAR COLLEGE
INSTRUCTIONAL BUDGET SUMMARY**

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0100900001 - LSC-North Harris	\$ 24,343,837	\$ 21,656,386	\$ 21,018,399	\$ (637,987)
0200900001 - LSC-Kingwood	18,489,592	18,828,990	19,020,054	191,064
0300900001 - LSC-Tomball	12,377,625	12,587,325	13,078,923	491,598
0400900001 - LSC-Montgomery	20,027,473	20,808,741	21,150,250	341,509
0500900001 - LSC-Cy Fair	29,701,970	28,309,427	29,181,941	872,514
0800900001 - LSC-University Park	14,993,943	15,801,626	15,801,626	-
1000900001 - LSC-Houston North	20,000	4,427,300	5,453,074	1,025,774
0000920002 - Financial Ops & Facilities	50,000	-	-	-
0000920006 - College Services	6,618,038	5,816,436	5,881,492	65,056
0000920011 - External & Employer Relations	3,968,449	3,970,122	5,334,797	1,364,675
0000920013 - System-Wide Initiatives	3,669,483	4,777,645	2,623,854	(2,153,791)
0000920016 - General Institutional	776,000	992,563	1,064,910	72,347
0000920018 - Academic Success	-	11,450	432,416	420,966
0000900001 - LSC-Operating	\$ 135,036,410	\$ 137,988,011	\$ 140,041,736	\$ 2,053,725

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DIRECTOR LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000900005 - AVC Financial Reporting & Ops	\$ 50,000	\$ -	\$ -	\$ -
0000900033 - External&Empl Relations AVC	-	-	400,000	400,000
0000900036 - Continuing Education	2,501,579	2,221,545	2,307,402	85,857
0000900037 - Director Corp College	685,552	1,134,654	1,963,041	828,387
0000900046 - OTS-Campus Services	6,548,038	5,766,436	5,881,492	115,056
0000900070 - AVC Academic Affairs	-	11,450	432,416	420,966
0000900088 - Community Education	717,342	613,923	664,354	50,431
0000900101 - CTE Administration	63,976	-	-	-
0000910007 - CIO Contingency	70,000	50,000	-	(50,000)
0000910008 - General Institutional	776,000	992,563	1,064,910	72,347
0000910009 - Syst-Wide Initiatives	3,669,483	4,777,645	2,623,854	(2,153,791)
System Wide	\$ 15,081,970	\$ 15,568,216	\$ 15,337,469	\$ (230,747)
0100900007 - VP Instruction	\$ 331,918	\$ 2,873,256	\$ 1,570,992	\$ (1,302,264)
0100900008 - Dean 1 - SBSBEE	3,400,016	2,825,348	2,990,742	165,394
0100900009 - Dean 2 - Career Technology	2,786,918	2,024,904	2,144,345	119,441
0100900010 - Dean 4 - Language & Comms	3,890,951	2,852,442	2,688,632	(163,810)
0100900011 - Dean 3 - Health & Human Svcs	3,660,171	3,651,989	3,575,662	(76,327)
0100900012 - Dean 5 - Math & Natural Sci	3,729,751	3,782,810	3,604,308	(178,502)
0100900013 - Dean 6 - VAPAC	3,164,969	2,733,156	2,730,623	(2,533)
0100900023 - IAFY21 VP Centers	1,521,744	-	-	-
0100900034 - Dean East Aldine Center	-	493,718	776,453	282,735
0100910001 - NH Contingency	1,857,399	418,763	936,642	517,879
0100900001 - LSC-North Harris	\$ 24,343,837	\$ 21,656,386	\$ 21,018,399	\$ (637,987)
0200900003 - VP Adm Services	\$ -	\$ 51,500	\$ 309,877	\$ 258,377
0200900007 - VP Instruction	-	-	52,322	52,322
0200900009 - Instructional Support	-	-	130,398	130,398
0200900010 - Dean 1 - FLAK	4,080,243	3,760,756	2,610,996	(1,149,760)
0200900011 - Dean 2 - SHO	5,648,145	5,566,226	4,734,868	(831,358)
0200900012 - Dean 3 - SSH	3,012,383	2,981,104	3,615,604	634,500
0200900020 - Dean of Acad Initiatives	-	398,384	395,523	(2,861)
0200900021 - Dean - Atascocita Ctr	630,986	622,583	588,944	(33,639)
0200900023 - Dean 4 - MEES	2,382,134	2,598,741	3,205,000	606,259
0200900024 - Business, Tech, Comm & Lang	2,207,774	2,180,185	2,492,376	312,191
0200900025 - Process Technology Ctr	507,022	555,126	739,629	184,503
0200910001 - KW Contingency	20,905	114,385	144,517	30,132
0200900001 - LSC-Kingwood	\$ 18,489,592	\$ 18,828,990	\$ 19,020,054	\$ 191,064
0300900003 - VP Adm Services	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
0300900009 - FYFO Division	3,383,705	3,262,728	3,360,634	97,906
0300900010 - ABSS Division	2,790,529	2,878,017	2,895,931	17,914
0300900011 - HSCI Division	4,393,273	4,356,210	4,455,484	99,274
0300900022 - CB&I Division	1,808,618	1,796,396	1,776,486	(19,910)
0300910001 - TB Adm Contingency	-	292,474	590,388	297,914
0300900001 - LSC-Tomball	\$ 12,377,625	\$ 12,587,325	\$ 13,078,923	\$ 491,598
0400900004 - VP Adm Services	\$ (409,147)	\$ -	\$ -	\$ -
0400900009 - Dean 1 - TEAM	4,374,758	4,430,181	4,405,703	(24,478)
0400900010 - Dean 2 - BELS	4,983,211	4,953,898	5,178,076	224,178
0400900011 - Dean 3 - NASH	5,336,944	5,596,554	5,711,250	114,696
0400900012 - Dean 4 - BASS	3,297,198	3,507,789	3,785,506	277,717
0400900027 - Conroe Ctr Dean 1 TEAM	291,249	296,266	295,454	(812)
0400900028 - Conroe Ctr Dean 2 BELS	269,337	274,371	266,980	(7,391)
0400900029 - Conroe Ctr Dean 3 NASH	121,425	123,235	215,188	91,953
0400900030 - Conroe Ctr Dean 4 BASS	803,488	907,421	1,056,918	149,497
0400910001 - MG Contingency	959,010	719,026	235,175	(483,851)
0400900001 - LSC-Montgomery	\$ 20,027,473	\$ 20,808,741	\$ 21,150,250	\$ 341,509

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DIRECTOR LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0500900008 - VP Instruction	\$ 136,850	\$ 102,860	\$ 643,947	\$ 541,087
0500900009 - Div 1: Math & Languages	4,075,167	4,267,311	3,256,434	(1,010,877)
0500900010 - WestWay Center	1,815,477	1,706,330	2,038,091	331,761
0500900011 - Div 2: Sci, Engr & Geosciences	5,857,708	6,049,456	4,561,035	(1,488,421)
0500900012 - Div 4: PSvc, Health, Behv Sci	4,830,380	4,896,272	4,824,115	(72,157)
0500900013 - Div 5: English, ESOL, FYE&Educ	3,387,252	3,246,295	4,014,735	768,440
0500900014 - Div 6: Arts, Hum & Phil	4,458,459	4,537,128	2,029,108	(2,508,020)
0500900015 - Dean Ed Programs & Org Dev	1,045,524	1,326,755	1,734,825	408,070
0500900022 - IAFY21 Fairbanks Center	1,880,802	-	-	-
0500900027 - Cypress Center	2,214,351	2,177,020	2,055,624	(121,396)
0500900033 - Div 3: Hist/Gov, Bus&Comm Stud	-	-	4,024,027	4,024,027
0500900001 - LSC-Cy Fair	\$ 29,701,970	\$ 28,309,427	\$ 29,181,941	\$ 872,514
0800900005 - Div 1 - Arts & Humanities	\$ 3,932,294	\$ 4,081,979	\$ 4,028,158	\$ (53,821)
0800900006 - Div 2 - Math/Science	4,298,436	4,418,172	4,401,967	(16,205)
0800900008 - Div 3 - UP Workforce	2,529,582	2,266,255	2,331,599	65,344
0800900009 - Div 4 - Social Behavioral Sci	2,074,322	2,689,909	2,711,258	21,349
0800900010 - Student Learning Resource CTR	441,106	279,184	260,370	(18,814)
0800900012 - VP Adm Services	479,191	-	-	-
0800900013 - VP Instruction	100,000	-	-	-
0800900015 - Campus Programs	-	1,273,642	1,275,789	2,147
0800910001 - UP Contingency	1,139,012	792,485	792,485	-
0800900001 - LSC-University Park	\$ 14,993,943	\$ 15,801,626	\$ 15,801,626	\$ -
1000900002 - HN Pres Office	\$ 20,000	\$ -	\$ -	\$ -
1000900006 - GC Academic Dean	-	2,512,914	1,440,567	(1,072,347)
1000900007 - FB Academic Dean	-	1,907,897	2,123,246	215,349
1000900017 - VC Academic Dean	-	-	1,240,865	1,240,865
1000900018 - Fallbrook Academic Dean	-	-	515,606	515,606
1000910001 - HN Contingency	-	6,489	132,790	126,301
1000900001 - LSC-Houston North	\$ 20,000	\$ 4,427,300	\$ 5,453,074	\$ 1,025,774
0000900001 - LSC-Operating	\$ 135,036,410	\$ 137,988,011	\$ 140,041,736	\$ 2,053,725

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0000000056 - Risk Management	\$ 50,000	\$ -	\$ -	\$ -
0000000059 - External&EmplRelations	-	-	400,000	400,000
0000000066 - Campus CE Adm	63,976	-	-	-
0000000068 - Corporate College Administrat	114,962	162,576	-	(162,576)
0000000069 - Customized Training	339,875	649,321	1,678,366	1,029,045
0000000071 - CC Open Enrollment	230,715	322,757	284,675	(38,082)
0000000081 - OTS-SO	6,548,038	5,766,436	5,881,492	115,056
0000000091 - General Institutional	776,000	992,563	1,064,910	72,347
0000010007 - CIO Contingency	70,000	50,000	-	(50,000)
0000010015 - Other Initiatives Contingency	350,000	-	1,658,189	1,658,189
0000010016 - Workforce Equip Contingency	500,000	465,000	465,000	-
0000010017 - Growth Contingency	500,000	500,000	-	(500,000)
0000010019 - Compensation Contingency	2,319,484	3,812,645	500,665	(3,311,980)
0000152001 - Energy Mfg & Trades Mgmt - BAS	-	-	169,624	169,624
0000152301 - Cybersecurity - BAT	-	-	113,946	113,946
0000152601 - Nursing - BSN	-	11,450	148,846	137,396
0000200001 - Business	82,209	107,418	88,014	(19,404)
0000200008 - Health Occup & Emer Services	761,963	682,332	755,404	73,072
0000200302 - Sftwr/Prog/Scrty	77,372	65,450	100,439	34,989
0000200308 - General Occupational	65,969	-	-	-
0000200608 - Transportation	696,377	703,736	743,407	39,671
0000200610 - Engineering Technology	6,650	8,786	31,100	22,314
0000200612 - Construct Trades	209,450	180,504	97,180	(83,324)
0000200613 - Welding	155,353	122,706	87,108	(35,598)
0000200614 - Machining	37,838	-	-	-
0000200902 - ESL - Workforce	183,840	45,929	66,817	20,888
0000240001 - Business & Professional (NF)	5,175	12,330	42,948	30,618
0000240015 - Teacher Cert (NF)	401,221	338,283	361,802	23,519
0000240016 - IAFY21 Testing/Assessment (NF)	2,000	-	-	-
0000250110 - GED/ABE (NF)	174,972	150,929	156,394	5,465
0000250111 - Languages	12,300	22,600	-	(22,600)
0000250401 - Leisure Learning Other - NF	23,590	33,090	-	(33,090)
0000250410 - Discovery College - Youth (NF)	165,812	183,666	225,699	42,033
0000250411 - Academy for Life Long Learning	156,829	177,709	215,444	37,735
System Wide	\$ 15,081,970	\$ 15,568,216	\$ 15,337,469	\$ (230,747)

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0100000011 - VP Instruction	\$ 331,918	\$ 2,873,256	1,570,992	\$ (1,302,264)
0100000012 - Dean 1 - Soc & Behavioral Sci	539,001	-	58,108	58,108
0100000013 - Dean 2 - Career Technology	500,925	-	92,772	92,772
0100000014 - Dean 4 - Lang & Communications	500,000	-	54,823	54,823
0100000017 - Dean 5 - Math & Natural Sci	-	-	84,559	84,559
0100000018 - Dean 6 - Fine Arts	538,616	4,500	70,987	66,487
0100000033 - IAFY21 VP Centers	32,040	-	-	-
0100010001 - North Harris Contingency	1,857,399	418,763	936,642	517,879
0100100001 - English	1,154,550	1,091,992	1,108,831	16,839
0100100002 - Develop English	976,621	706,024	635,445	(70,579)
0100100003 - ESL	776,136	562,494	394,514	(167,980)
0100100301 - Mathematics	1,336,055	1,199,140	1,200,269	1,129
0100100302 - Develop Math	416,210	400,309	237,349	(162,960)
0100100601 - Foreign Lang	201,754	207,435	208,609	1,174
0100100602 - Sign Language	188,250	192,921	194,324	1,403
0100100901 - Humanities	79,347	81,794	83,124	1,330
0100100902 - Philosophy	93,480	91,476	92,011	535
0100101201 - Speech	550,065	567,491	547,037	(20,454)
0100101202 - Journalism	160	100	75	(25)
0100101501 - Art	550,231	573,771	599,215	25,444
0100101502 - Music	11,601	11,701	7,382	(4,319)
0100101504 - Band	163,750	177,351	173,977	(3,374)
0100101505 - Choir	117,113	118,912	30,088	(88,824)
0100101506 - Drama	128,246	131,819	131,525	(294)
0100101507 - Dance	3	-	-	-
0100101508 - Photography	1	-	-	-
0100101802 - Economics	234,838	241,831	244,714	2,883
0100101803 - Geography	30	30	15	(15)
0100101804 - History	383,349	395,837	400,404	4,567
0100101805 - Poli Science	436,541	445,936	439,283	(6,653)
0100102101 - Psychology	273,278	273,447	283,662	10,215
0100102102 - Sociology	342,829	346,262	357,017	10,755
0100102401 - Geology	87,018	87,861	88,319	458
0100102402 - Physics	183,440	188,596	193,708	5,112
0100102403 - Chemistry	446,494	561,221	572,389	11,168
0100102404 - Biology	1,260,534	1,345,683	1,227,715	(117,968)
0100102702 - Education	436,302	264,926	337,384	72,458
0100102703 - Kinesiology	347,769	195,331	199,502	4,171
0100102705 - Business	203,111	205,868	211,870	6,002
0100102706 - Crim Justice	80,105	82,569	83,551	982
0100102708 - Petroleum Technology	86,825	108,061	87,946	(20,115)
0100150001 - Accounting	239,693	245,845	248,786	2,941
0100150002 - Prof Office Tech	7,384	752	617	(135)
0100150005 - Logistics	25	68,156	68,776	620
0100150006 - Mgmt/Mrkting	91,231	93,959	94,845	886
0100150302 - Sftwr/Prog/Scrtty	723,243	749,879	769,446	19,567
0100150303 - Graph Arts/Video	112,838	116,289	115,945	(344)
0100150304 - Multimedia	162,993	186,396	189,079	2,683
0100150307 - Cisco Engin	11,522	12,501	12,201	(300)
0100150308 - Comp Networks	8,016	-	-	-
0100150613 - Emer Med Svc	567,231	677,279	689,106	11,827
0100150901 - Welding Tech	400,432	-	-	-
0100150903 - Manufact Tech	205,936	262,837	199,800	(63,037)
0100150905 - Drafting	327,875	335,531	338,904	3,373
0100150906 - Electrician	160,866	203,325	200,913	(2,412)
0100150908 - Automotive Tech	323,621	295,055	296,258	1,203
0100150909 - Heat/Air/Refrig	348,259	366,736	426,991	60,255
0100150910 - Diesel Mechanics Technology	289,317	316,915	317,460	545
0100150912 - Pipe Fitting	27,386	19,000	69,169	50,169
0100150913 - Construction Trades	115,476	117,444	114,132	(3,312)

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0100151203 - Legal Assistant	139,683	160,682	162,327	1,645
0102100001 - IAFY21 English	226,928	-	-	-
0102100301 - IAFY21 Mathematics	147,703	-	-	-
0102100901 - IAFY21 Humanities	69,074	-	-	-
0102101201 - IAFY21 Speech	56,750	-	-	-
0102101501 - IAFY21 Art	77,759	-	-	-
0102101804 - IAFY21 History	73,302	-	-	-
0102101805 - IAFY21 Political Science	67,278	-	-	-
0102102404 - IAFY21 Biology	76,172	-	-	-
0103000016 - Dean 3 HPB	-	-	67,106	67,106
0103150601 - Nursing - RN	1,678,675	1,663,739	1,602,270	(61,469)
0103150608 - Prof Medical Off	98,488	123,802	127,623	3,821
0103150610 - Pharmacy Technology	216,308	230,877	235,593	4,716
0103150614 - Health Info Tech	208,861	214,864	110,766	(104,098)
0104100001 - IAFY21 English	35,228	-	-	-
0104100002 - IAFY21 Developmental English	115,941	-	-	-
0104100301 - IAFY21 Mathematics	70,455	-	-	-
0104100302 - IAFY21 Develop Math	87,672	-	-	-
0104101201 - IAFY21 Speech	73,302	-	-	-
0104102102 - IAFY21 Sociology	87,229	-	-	-
0104150901 - IAFY21 Welding Tech	76,144	-	-	-
0104150904 - IAFY21 Machining Tech	74,651	-	-	-
0104150909 - IAFY21 Heat/Air/Refrig	74,116	-	-	-
0105150617 - Massage Therapy	104,464	106,737	105,810	(927)
0105151505 - CHI Cosmetology	438,375	439,360	437,886	(1,474)
0106000001 - East Aldine Center	-	29,100	200,542	171,442
0106100003 - ESL	-	403	301	(102)
0106100301 - Mathematics	-	602	601	(1)
0106101201 - Speech	-	403	401	(2)
0106101501 - Art	-	401	301	(100)
0106101802 - Economics	-	52	25	(27)
0106101804 - History	-	403	301	(102)
0106101805 - Political Science	-	203	101	(102)
0106102101 - Psychology	-	203	101	(102)
0106102404 - Biology	-	26,986	95,458	68,472
0106102702 - Education	-	404	16,956	16,552
0106150302 - Sftwr/Prog/Scrtty	-	602	402	(200)
0106150901 - Welding Tech	-	333,523	363,192	29,669
0106150916 - Quality Control Technology	-	100,433	97,771	(2,662)
0100900001 - LSC-North Harris	\$ 24,343,837	\$ 21,656,386	\$ 21,018,399	\$ (637,987)

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0200000002 - VP Admin Services	\$ -	\$ 51,500	309,877	\$ 258,377
0200000010 - VP Instruction	-	-	52,322	52,322
0200000012 - Dean 1 - FLAK	-	-	13,280	13,280
0200000013 - Dean 2 - SHO	-	-	21,890	21,890
0200000014 - Dean 3 - SSH	31,139	-	1,500	1,500
0200000020 - Learning Commons	-	-	130,398	130,398
0200000048 - Educational Partnerships	-	398,384	395,523	(2,861)
0200000061 - Dean 4 - MEES	-	-	705	705
0200000062 - Dean 5 - BTCL	-	-	11,550	11,550
0200010001 - Kingwood Contingency	20,905	114,382	144,517	30,135
0200100001 - English	1,497,192	1,308,229	1,336,568	28,339
0200100002 - Develop English	430,822	258,156	221,010	(37,146)
0200100003 - ESL	267,949	314,368	291,068	(23,300)
0200100301 - Mathematics	1,526,263	1,445,799	1,462,676	16,877
0200100302 - Develop Math	224,598	139,467	92,680	(46,787)
0200100601 - Foreign Lang	253,982	257,288	256,628	(660)
0200100901 - Humanities	22,963	10,741	19,518	8,777
0200100902 - Philosophy	275,737	270,528	264,787	(5,741)
0200101201 - Speech	571,298	575,954	496,573	(79,381)
0200101202 - Journalism	6,218	4,213	8,652	4,439
0200101501 - Art	346,567	355,102	346,225	(8,877)
0200101502 - Music	509,942	526,233	513,104	(13,129)
0200101506 - Drama	178,038	162,274	169,128	6,854
0200101507 - Dance	-	-	11,681	11,681
0200101801 - Anthropology	12,617	10,371	8,678	(1,693)
0200101802 - Economics	145,271	128,902	125,752	(3,150)
0200101803 - Geography	20,692	20,791	17,355	(3,436)
0200101804 - History	864,125	790,569	773,277	(17,292)
0200101805 - Poli Science	687,005	662,571	664,754	2,183
0200102101 - Psychology	377,785	383,573	374,709	(8,864)
0200102102 - Sociology	216,333	234,321	218,202	(16,119)
0200102401 - Geology	228,355	231,133	223,842	(7,291)
0200102402 - Physics	396,896	380,435	387,273	6,838
0200102403 - Chemistry	411,195	392,351	371,070	(21,281)
0200102404 - Biology	1,213,845	1,194,499	1,242,512	48,013
0200102701 - Develop Courses	304,386	288,200	288,410	210
0200102702 - Education	194,550	211,916	234,174	22,258
0200102703 - Kinesiology	450,431	441,327	418,209	(23,118)
0200102704 - Engineering	132,337	132,925	144,170	11,245
0200102706 - Crim Justice	105,875	127,198	115,303	(11,895)
0200150001 - Accounting	126,238	137,346	147,936	10,590
0200150002 - Prof Office Tech	49,126	46,323	40,576	(5,747)
0200150006 - Mgmt/Mrktng	193,481	174,748	188,137	13,389
0200150302 - Sftwr/Prog/Scrty	714,910	680,952	680,503	(449)
0200150303 - Graph Arts/Video	279,735	282,575	304,386	21,811
0200150304 - Multimedia	12,786	20,786	13,003	(7,783)
0200150601 - Nursing - RN	1,370,345	1,610,055	1,248,555	(361,500)
0200150602 - Nursing - LVN	188,481	212,711	214,449	1,738
0200150605 - Occup Therapy	176,395	183,777	181,165	(2,612)
0200150606 - Resp Care	1,188,503	1,204,768	1,258,603	53,835
0200150609 - Dental Hygiene	474,130	536,932	567,694	30,762
0200150613 - Emer Med Svc	26,605	32,822	33,712	890
0200151201 - Fire Science	372,697	362,246	310,720	(51,526)
0200151505 - Cosmetology	252,841	341,540	322,492	(19,048)
0201000001 - Dean - Atascocita Ctr	26,238	30,635	2,470	(28,165)
0201100001 - English	109,303	105,918	109,951	4,033
0201100002 - Develop English	22,835	23,149	23,027	(122)
0201100301 - Mathematics	92,799	94,396	89,266	(5,130)
0201100302 - Develop Math	45,797	17,508	27,107	9,599
0201100901 - Humanities	4,198	4,199	-	(4,199)

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0201100902 - Philosophy	4,158	4,159	10,816	6,657
0201101201 - Speech	10,521	200	-	(200)
0201101501 - Art	16,593	16,783	17,325	542
0201101506 - Drama	10,386	10,386	2,164	(8,222)
0201101802 - Economics	-	12,535	-	(12,535)
0201101804 - History	39,403	53,928	39,080	(14,848)
0201101805 - Poli Science	31,172	21,453	61,414	39,961
0201102101 - Psychology	20,971	21,092	21,681	589
0201102102 - Sociology	2,144	10,401	6,490	(3,911)
0201102401 - Geology	5,568	-	-	-
0201102402 - Physics	4,198	-	-	-
0201102404 - Biology	121,184	135,760	141,380	5,620
0201102701 - Develop Courses	35,230	39,359	25,957	(13,402)
0201102703 - Kinesiology	8,256	10,321	10,816	495
0201102706 - Criminal Justice	4,153	25	-	(25)
0201150001 - Accounting	10,370	10,371	-	(10,371)
0201150006 - Mgmt/Mrktg	2,069	5	-	(5)
0201150302 - Sftwr/Prog/Scrty	3,440	-	-	-
0203000005 - Dean-Process Tech	-	-	2,750	2,750
0203102408 - Process Technology Ctr	507,022	523,226	528,845	5,619
0203150915 - Instrumentation Technology	-	31,900	208,034	176,134
0200900001 - LSC-Kingwood	\$ 18,489,592	\$ 18,828,990	\$ 19,020,054	\$ 191,064

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0300000037 - General Institutional	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
0300000093 - LifePath	203,334	206,428	194,595	(11,833)
0300010001 - Tomball Adm Contingency	-	292,474	590,388	297,914
0300100001 - English	1,122,553	1,151,533	1,196,068	44,535
0300100002 - Develop English	339,808	293,154	237,219	(55,935)
0300100003 - ESL	53,959	73,060	99,819	26,759
0300100301 - Mathematics	898,734	909,074	882,442	(26,632)
0300100302 - Develop Math	339,691	266,775	260,750	(6,025)
0300100601 - Foreign Lang	130,021	132,036	128,153	(3,883)
0300100901 - Humanities	12,646	10,370	13,123	2,753
0300100902 - Philosophy	126,526	118,625	127,464	8,839
0300101201 - Speech	289,646	311,137	326,360	15,223
0300101501 - Art	226,608	238,087	157,484	(80,603)
0300101502 - Music	165,921	178,289	172,661	(5,628)
0300101503 - Applied Music	27,422	24,880	22,502	(2,378)
0300101506 - Drama	137,256	153,386	132,093	(21,293)
0300101508 - Photography	2,200	1,600	779	(821)
0300101802 - Economics	267,853	276,798	287,846	11,048
0300101803 - Geography	13,938	14,758	13,233	(1,525)
0300101804 - History	573,702	574,838	597,891	23,053
0300101805 - Poli Science	579,929	579,340	672,001	92,661
0300102101 - Psychology	334,222	344,811	359,544	14,733
0300102102 - Sociology	185,518	206,642	212,960	6,318
0300102401 - Geology	87,379	76,765	74,919	(1,846)
0300102402 - Physics	128,422	97,964	105,446	7,482
0300102403 - Chemistry	403,888	342,329	304,182	(38,147)
0300102404 - Biology	1,191,254	1,218,441	1,308,934	90,493
0300102406 - Environ Science	6	6	4	(2)
0300102702 - Education	282,959	220,298	348,466	128,168
0300102703 - Kinesiology	214,241	202,788	213,124	10,336
0300102704 - Engineering	-	-	4,337	4,337
0300102705 - Business	12,647	12,784	17,255	4,471
0300102706 - Crim Justice	127,641	131,624	100,960	(30,664)
0300102707 - Petroleum Engineering	5,290	12,240	4,258	(7,982)
0300150001 - Accounting	322,950	312,942	353,476	40,534
0300150002 - Prof Office Tech	95,637	100,258	94,063	(6,195)
0300150006 - Mgmt/Mrktng	250,658	247,466	252,149	4,683
0300150302 - Sftwr/Prog/Scrtty	433,026	458,693	369,962	(88,731)
0300150303 - Graph Arts/Video	95,424	97,084	101,036	3,952
0300150601 - Nursing - RN	910,257	910,466	925,050	14,584
0300150602 - Nursing - LVN	275,257	297,118	255,700	(41,418)
0300150605 - Occup Therapy	280,222	294,813	297,878	3,065
0300150610 - Pharmacy Tech	191,309	198,591	215,617	17,026
0300150615 - Veterinary Tech	416,801	415,919	398,751	(17,168)
0300150620 - Surgical Tech	294,237	301,010	355,879	54,869
0300150906 - Electrician	145,152	139,010	144,449	5,439
0300150907 - Electronics Tech	168,775	128,448	136,639	8,191
0300151203 - Legal Assistant	11,206	10,673	11,014	341
0300900001 - LSC-Tomball	\$ 12,377,625	\$ 12,587,325	\$ 13,078,923	\$ 491,598

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0400000003 - VP Admin Services	\$ (409,147)	\$ -	\$ -	\$ -
0400000132 - LifePATH	-	78,971	72,996	(5,975)
0400010001 - Montgomery Contingency	959,010	719,025	235,175	(483,850)
0400100001 - English	2,105,281	2,189,397	2,324,474	135,077
0400100002 - Develop English	166,691	104,687	97,723	(6,964)
0400100003 - ESL	266,212	252,033	278,063	26,030
0400100301 - Mathematics	1,979,206	2,034,915	2,188,829	153,914
0400100302 - Develop Math	319,285	205,839	109,199	(96,640)
0400100601 - Foreign Lang	197,820	208,783	150,427	(58,356)
0400100901 - Humanities	84,507	87,132	22,289	(64,843)
0400100902 - Philosophy	232,354	240,963	255,275	14,312
0400101201 - Speech	422,136	428,032	462,692	34,660
0400101501 - Art	471,078	501,307	495,081	(6,226)
0400101502 - Music	456,930	503,999	484,040	(19,959)
0400101506 - Drama	270,143	296,013	261,664	(34,349)
0400101507 - Dance	14,301	14,426	13,603	(823)
0400101801 - Anthropology	11,321	11,781	10,928	(853)
0400101803 - Geography	20,641	20,641	23,794	3,153
0400101804 - History	946,932	1,018,464	1,086,604	68,140
0400101805 - Poli Science	837,721	859,696	890,052	30,356
0400102101 - Psychology	583,511	535,943	555,672	19,729
0400102102 - Sociology	250,154	250,438	260,949	10,511
0400102401 - Geology	244,486	239,619	228,430	(11,189)
0400102402 - Physics	257,910	262,830	263,502	672
0400102403 - Chemistry	539,838	550,168	553,983	3,815
0400102404 - Biology	1,402,553	1,463,244	1,590,576	127,332
0400102407 - Biotechnology	210,150	235,461	222,151	(13,310)
0400102702 - Education	509,996	530,668	562,732	32,064
0400102703 - Kinesiology	219,520	235,626	237,977	2,351
0400102704 - Engineering	88,085	90,685	96,802	6,117
0400102705 - Business	354,469	366,812	406,654	39,842
0400102706 - Crim Justice	100,217	106,092	107,506	1,414
0400150001 - Accounting	377,402	397,271	427,371	30,100
0400150002 - Prof Office Tech	24,131	24,131	32,173	8,042
0400150006 - Mgmt/Mrktng	198,878	197,123	202,836	5,713
0400150302 - Sftwr/Prog/Scrtcy	393,721	401,768	479,892	78,124
0400150303 - Graph Arts/Video	20,641	20,641	28,229	7,588
0400150601 - Nursing - RN	788,977	808,763	809,383	620
0400150602 - Nursing - LVN	292,039	315,138	307,897	(7,241)
0400150603 - Med Rad Tech	350,582	374,745	369,429	(5,316)
0400150607 - Phys Therapy	394,642	419,320	420,765	1,445
0400150613 - Emer Med Svc	420,202	449,265	458,554	9,289
0400150616 - Human Services	239,252	235,836	251,757	15,921
0400150905 - Drafting	12,485	12,485	17,337	4,852
0400151201 - Fire Science	408,262	389,913	422,610	32,697
0400151501 - Radio & TV	269,312	255,883	268,266	12,383
0400151502 - Survey Tech	110,177	109,786	117,568	7,782
0400151507 - Computed Tomography	127,960	151,690	151,801	111
0401100001 - English	137,278	139,925	202,268	62,343
0401100002 - Develop English	16,825	16,825	16,944	119
0401100003 - ESOL	69,274	71,661	-	(71,661)
0401100301 - Mathematics	175,022	180,039	176,046	(3,993)
0401100302 - Develop Math	48,587	48,587	49,407	820
0401100902 - Philosophy	4,178	4,178	4,340	162
0401101201 - Speech	16,813	16,813	17,359	546
0401101501 - Art	12,985	12,985	13,261	276
0401101502 - Music	2,114	2,114	2,156	42
0401101506 - Drama	6,242	6,242	6,464	222
0401101804 - History	39,668	39,668	41,486	1,818
0401101805 - Political Science	33,476	33,476	34,936	1,460

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0401102101 - Psychology	20,791	20,791	21,729	938
0401102102 - Sociology	4,178	4,178	4,340	162
0401102401 - Geology	13,285	13,285	25,638	12,353
0401102402 - Physics	4,728	4,728	4,708	(20)
0401102404 - Biology	83,934	85,744	165,106	79,362
0401102702 - Education	46,299	46,299	48,120	1,821
0401102703 - Kinesiology	19,478	19,478	19,736	258
0401102705 - Business Economics	100	100	-	(100)
0401150001 - Accounting	3,490	3,490	3,640	150
0401150006 - Mgmt/Mrkting	2,064	2,064	2,185	121
0401150302 - Sftwr/Prog/Scrty	5,554	5,554	5,824	270
0401150901 - Welding Tech	279,199	298,657	389,730	91,073
0401150904 - Machining Tech	142,668	145,486	148,243	2,757
0401150908 - Automotive Tech	251,869	258,639	289,025	30,386
0401150914 - Aviation	45,400	120,287	141,849	21,562
0400900001 - LSC-Montgomery	\$ 20,027,473	\$ 20,808,741	\$ 21,150,250	\$ 341,509

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0500000012 - VP Instruction	\$ 136,850	\$ 102,860	\$ 643,947	\$ 541,087
0500000021 - Dean Ed Programs & Org Dev	845,288	1,114,636	1,552,040	437,404
0500000069 - Academic Success	200,236	212,119	182,785	(29,334)
0500100001 - English	1,846,189	1,861,976	1,875,997	14,021
0500100002 - Develop English	578,952	595,967	543,987	(51,980)
0500100003 - ESL	802,014	816,617	708,759	(107,858)
0500100301 - Mathematics	1,781,761	1,863,939	1,949,568	85,629
0500100302 - Develop Math	1,134,024	940,536	781,706	(158,830)
0500100601 - Foreign Lang	234,893	277,207	313,753	36,546
0500100602 - Sign Language	205,757	234,141	211,407	(22,734)
0500100901 - Humanities	133,485	136,680	124,367	(12,313)
0500100902 - Philosophy	299,762	378,488	371,221	(7,267)
0500101201 - Speech/Journalism	639,490	741,713	660,614	(81,099)
0500101501 - Art	738,463	703,860	683,702	(20,158)
0500101502 - Music	389,290	375,299	378,401	3,102
0500101503 - Applied Music	95,015	97,229	99,369	42,140
0500101506 - Drama	132,445	154,541	346,689	192,148
0500101507 - Dance	13,405	24,603	23,860	(743)
0500101508 - Photography	2,000	2,000	1,500	(500)
0500101801 - Anthropology	102,546	107,189	101,808	(5,381)
0500101802 - Economics	250,476	230,474	239,880	9,406
0500101803 - Geography	97,231	104,697	101,921	(2,776)
0500101804 - History	1,339,025	1,332,647	1,303,918	(28,729)
0500101805 - Poli Science	921,838	923,285	889,033	(34,252)
0500102101 - Psychology	551,938	545,643	550,255	4,612
0500102102 - Sociology	138,308	154,054	149,778	(4,276)
0500102401 - Geology	193,295	210,148	190,564	(19,584)
0500102402 - Physics	414,125	424,107	404,858	(19,249)
0500102403 - Chemistry	978,502	970,230	1,037,174	66,944
0500102404 - Biology	1,816,259	1,900,449	1,879,216	(21,233)
0500102406 - Environ Science	88,433	71,782	61,617	(10,165)
0500102702 - Education	872,262	893,175	885,992	(7,183)
0500102703 - Kinesiology	454,825	479,921	453,328	(26,593)
0500102704 - Engineering	130,509	128,880	113,280	(15,600)
0500102705 - Business	197,399	205,276	208,400	3,124
0500102706 - Crim Justice	122,297	118,254	118,184	(70)
0500102707 - Petroleum Engineering	78,957	86,119	82,576	(3,543)
0500150001 - Accounting	427,395	415,836	442,966	27,130
0500150005 - Logistics	100,698	101,332	108,482	7,150
0500150006 - Mgmt/Mrktng	172,873	199,356	170,735	(28,621)
0500150306 - Geo Info Sys	114,996	150,491	134,693	(15,798)
0500150601 - Nursing - RN	1,285,819	1,228,953	1,343,372	114,419
0500150602 - Nursing - LVN	229,260	211,907	232,160	20,253
0500150603 - Med Rad Tech	562,539	587,108	583,268	(3,840)
0500150604 - Sonography	734,133	753,836	751,729	(2,107)
0500150613 - Emer Med Svc	633,378	667,551	548,267	(119,284)
0500150631 - Med Office Tech	114,808	130,469	119,341	(11,128)
0500151201 - Fire Science	457,899	498,497	427,760	(70,737)
0501000003 - IAFY21 Tutoring	51,073	-	-	-
0501100001 - IAFY21 English	196,931	-	-	-
0501100002 - IAFY21 Develop English	216,852	-	-	-
0501100003 - IAFY21 ESL	262,380	-	-	-
0501100301 - IAFY21 Mathematics	190,186	-	-	-
0501100302 - IAFY21 Develop Math	205,766	-	-	-
0501100902 - IAFY21 Philosophy	6,222	-	-	-
0501101201 - IAFY21 Speech	82,518	-	-	-
0501101501 - IAFY21 Art	16,543	-	-	-
0501101502 - IAFY21 Music	8,256	-	-	-
0501101802 - IAFY21 Economics	12,435	-	-	-
0501101803 - IAFY21 Geography	4,128	-	-	-

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0501101804 - IAFY21 History	145,282	-	-	-
0501101805 - IAFY21 Poli Science	136,030	-	-	-
0501102101 - IAFY21 Psychology	18,677	-	-	-
0501102102 - IAFY21 Sociology	12,410	-	-	-
0501102404 - IAFY21 Biology	250,407	-	-	-
0501102702 - IAFY21 Education	30,962	-	-	-
0501102703 - IAFY21 Kinesiology	4,128	-	-	-
0501102705 - IAFY21 Business	6,192	-	-	-
0501102706 - IAFY21 Crim Justice	8,286	-	-	-
0501150001 - IAFY21 Accounting	6,880	-	-	-
0501150302 - IAFY21 Sftwr/Prog/Scrty	8,256	-	-	-
0502000007 - Tutoring	97,704	118,545	22,195	(96,350)
0502100001 - English	165,316	227,530	255,797	28,267
0502100002 - Develop English	97,435	4,144	7	(4,137)
0502100301 - Mathematics	102,923	103,583	105,447	1,864
0502100302 - Develop Math	132,690	134,372	117,696	(16,676)
0502100601 - Foreign Lang	-	3,439	-	(3,439)
0502100901 - Humanities	4,128	-	-	-
0502100902 - Philosophy	2,089	2,073	2,169	96
0502101201 - Speech	22,730	16,537	17,312	775
0502101501 - Art	4,178	6,217	8,657	2,440
0502101502 - Music	4,128	4,128	6,489	2,361
0502101506 - Drama	2,064	2,065	2,163	98
0502101802 - Economics	12,475	10,321	15,146	4,825
0502101804 - History	111,473	108,523	108,677	154
0502101805 - Poli Science	100,644	112,823	127,932	15,109
0502102101 - Psychology	8,281	10,321	8,653	(1,668)
0502102102 - Sociology	6,292	8,306	13,018	4,712
0502102401 - Geology	-	4,128	4,326	198
0502102404 - Biology	158,059	139,346	135,764	(3,582)
0502102406 - Environ Science	12,425	4,128	4,326	198
0502102702 - Education	53,747	53,684	54,084	400
0502102703 - Kinesiology	2,064	2,065	2,163	98
0502102705 - Business	6,232	4,128	6,489	2,361
0502102706 - Crim Justice	-	2,065	-	(2,065)
0502150001 - Accounting	6,920	10,345	7,230	(3,115)
0502150302 - Sftwr/Prog/Scrty	10,321	3,439	7,210	3,771
0502150901 - Welding Tech.	266,950	279,331	232,280	(47,051)
0502150902 - IAFY21 Metalurgy /QC	4,515	4,514	-	(4,514)
0502150903 - Manufact Tech	371,074	380,140	358,775	(21,365)
0502150905 - Drafting	239,508	216,079	238,272	22,193
0502150907 - Electronics Tech	111,211	103,275	102,080	(1,195)
0502150911 - Engineering Technology	96,774	97,426	91,268	(6,158)
0503150002 - Prof Office Tech	13,761	10,320	14,420	4,100
0503150302 - Sftwr/Prog/Scrty	757,617	687,910	787,947	100,037
0503150303 - Graph Arts/Video	285,614	241,987	274,337	32,350
0503150304 - Multimedia	25,611	29,336	56,742	27,406
0503150307 - Cisco	617,011	605,969	725,680	119,711
0503151501 - Radio & TV	115,864	130,808	178,963	48,155
0500900001 - LSC-Cy Fair	\$ 29,701,970	\$ 28,309,427	\$ 29,181,941	\$ 872,514

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
0800000014 - Extended Learning Center	\$ 441,106	\$ 279,184	\$ 260,370	\$ (18,814)
0800000042 - VP Instruction	100,000	-	-	-
0800000048 - VP Admin Services	479,191	-	-	-
0800000064 - Campus Support	-	1,255,526	1,275,789	20,263
0800000099 - Learning Innovation Labs	-	18,116	27,899	9,783
0800010001 - University Park Contingency	860,632	500,000	500,000	-
0800010002 - Univ Park Budget Set-aside	278,380	292,485	292,485	-
0800100001 - English	1,133,917	1,245,632	1,243,489	(2,143)
0800100002 - Develop English	497,448	440,284	437,490	(2,794)
0800100003 - ESOL	552,077	429,087	405,797	(23,290)
0800100301 - Mathematics	1,353,675	1,666,789	1,657,965	(8,824)
0800100302 - Develop Math	269,181	71,422	71,646	224
0800100601 - Foreign Lang	101,352	96,973	96,209	(764)
0800100604 - IAFY20 Criminal Justice Law En	17,351	-	-	-
0800100901 - Humanities	33,676	12,785	13,248	463
0800100902 - Philosophy	168,644	152,552	148,981	(3,571)
0800101201 - Speech	454,346	615,691	615,189	(502)
0800101501 - Art	266,741	297,209	306,982	9,773
0800101502 - Music	228,906	236,959	253,068	16,109
0800101503 - Applied Music	67,901	210,368	193,588	(16,780)
0800101506 - Drama	116,435	131,343	138,067	6,724
0800101802 - Economics	255,024	233,714	234,038	324
0800101803 - Geography	8,436	14,933	13,607	(1,326)
0800101804 - History	765,197	828,787	791,239	(37,548)
0800101805 - Poli Science	536,705	740,995	735,137	(5,858)
0800102101 - Psychology	348,867	390,170	399,596	9,426
0800102102 - Sociology	185,328	211,924	223,480	11,556
0800102401 - Geology	291,680	263,919	259,298	(4,621)
0800102402 - Physics	349,852	346,283	333,770	(12,513)
0800102403 - Chemistry	604,648	618,433	596,812	(21,621)
0800102404 - Biology	1,375,658	1,411,892	1,437,954	26,062
0800102406 - Environ Sciences	53,742	39,434	44,522	5,088
0800102702 - Education	403,443	574,557	583,222	8,665
0800102703 - Kinesiology	338,870	281,028	283,944	2,916
0800102704 - Engineering	290,775	284,709	281,179	(3,530)
0800102705 - Business	387,681	363,057	403,082	40,025
0800102706 - Crim Justice	119,846	141,639	141,027	(612)
0800102708 - Petroleum Technology	73,019	70,768	73,176	2,408
0800150001 - Accounting	327,145	248,167	235,529	(12,638)
0800150302 - Sftwr_Prog_Scrty	474,243	414,574	405,415	(9,159)
0800150904 - Machining Technology	79,068	85,856	86,551	695
0800150911 - Engineering Technology	303,757	274,116	276,186	2,070
0800150917 - Corrosion Technology	-	10,266	24,600	14,334
0800900001 - LSC-University Park	\$ 14,993,943	\$ 15,801,626	\$ 15,801,626	\$ -

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
1000000001 - HN President Office	\$ 20,000	\$ -	\$ -	\$ -
1000010001 - Houston North Contingency	-	6,489	132,790	126,301
1001100001 - English	-	542,856	318,661	(224,195)
1001100002 - Develop English	-	46,198	13,865	(32,333)
1001100301 - Mathematics	-	486,554	203,015	(283,539)
1001100302 - Develop Math	-	-	34,896	34,896
1001100901 - Humanities	-	81,413	72,738	(8,675)
1001101201 - Speech	-	191,265	41,901	(149,364)
1001101501 - Art	-	79,123	79,112	(11)
1001101802 - Economics	-	8,752	21,680	12,928
1001101804 - History	-	141,725	124,187	(17,538)
1001101805 - Political Science	-	122,815	175,424	52,609
1001102101 - Psychology	-	118,098	31,086	(87,012)
1001102102 - Sociology	-	17,604	10,965	(6,639)
1001102402 - Physics	-	9,852	600	(9,252)
1001102404 - Biology	-	216,392	161,105	(55,287)
1001102702 - Education	-	95,360	28,471	(66,889)
1001102703 - Kinesiology	-	24,393	19,767	(4,626)
1001102705 - Business	-	20,868	64,091	43,223
1001102706 - Criminal Justice	-	14,379	701	(13,678)
1001150001 - Accounting	-	26,056	8,702	(17,354)
1001150005 - Logistics	-	1,301	1,300	(1)
1001150006 - Mgmt/Mrktng	-	13,278	43,410	30,132
1001150302 - Sftwr/Prog/Scrtty	-	20,459	33,746	13,287
1001150901 - Welding Tech	-	136,930	12,197	(124,733)
1001150909 - Heat/Air/Refrig	-	97,243	1	(97,242)
1002100001 - English	-	-	134,640	134,640
1002100002 - Develop English	-	-	11,114	11,114
1002100301 - Mathematics	-	-	183,008	183,008
1002100302 - Develop Math	-	-	7,932	7,932
1002100901 - Humanities	-	-	11,466	11,466
1002100902 - Philosophy	-	-	4,326	4,326
1002101201 - Speech	-	-	28,233	28,233
1002101501 - Art	-	-	33,207	33,207
1002101802 - Economics	-	-	15,191	15,191
1002101804 - History	-	-	26,457	26,457
1002101805 - Political Science	-	-	43,911	43,911
1002102101 - Psychology	-	-	104,962	104,962
1002102105 - Sociology	-	-	10,965	10,965
1002102402 - Physics	-	-	600	600
1002102404 - Biology	-	-	68,589	68,589
1002102702 - Education	-	-	13,278	13,278
1002102703 - Kinesiology	-	-	28,419	28,419
1002102705 - Business	-	-	2,864	2,864
1002102706 - Criminal Justice	-	-	73,642	73,642
1002150001 - Accounting	-	-	51	51
1002150006 - Mgmt/Mrktng	-	-	3,035	3,035
1002150616 - Human Services	-	-	107,394	107,394
1002150901 - Welding Tech	-	-	154,600	154,600
1002150909 - Heat/Air/Refrig	-	-	172,981	172,981
1003100001 - English	-	256,859	176,405	(80,454)
1003100002 - Develop English	-	181,971	199,091	17,120
1003100003 - ESL	-	361,183	403,014	41,831
1003100301 - Mathematics	-	231,959	245,280	13,321
1003100302 - Develop Math	-	156,785	125,668	(31,117)
1003100901 - Humanities	-	4,526	8,852	4,326
1003100902 - Philosophy	-	4,526	6,689	2,163
1003101201 - Speech	-	92,144	142,215	50,071
1003101501 - Art	-	-	15,178	15,178
1003101802 - Economics	-	8,952	2,463	(6,489)

LONE STAR COLLEGE
INSTRUCTIONAL BUDGET DEPARTMENT LEVEL SUMMARY

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020
1003101804 - History	-	133,809	122,692	(11,117)
1003101805 - Political Science	-	131,065	113,165	(17,900)
1003102101 - Psychology	-	-	15,141	15,141
1003102102 - Sociology	-	6,689	2,363	(4,326)
1003102402 - Physics	-	-	8,652	8,652
1003102403 - Chemistry	-	5,954	26,657	20,703
1003102404 - Biology	-	259,048	296,023	36,975
1003102702 - Education	-	53,774	53,475	(299)
1003102703 - Kinesiology	-	4,626	11,115	6,489
1003150905 - Drafting	-	14,027	149,108	135,081
1004100001 - English	-	-	107,385	107,385
1004100002 - Develop English	-	-	12,086	12,086
1004100301 - Mathematics	-	-	98,618	98,618
1004100302 - Develop Math	-	-	35,679	35,679
1004101201 - Speech	-	-	76,123	76,123
1004101501 - Art	-	-	2,613	2,613
1004101804 - History	-	-	18,004	18,004
1004101805 - Political Science	-	-	17,954	17,954
1004102101 - Psychology	-	-	5,276	5,276
1004102102 - Sociology	-	-	4,826	4,826
1004102404 - Biology	-	-	29,654	29,654
1004102702 - Education	-	-	13,828	13,828
1004150302 - Sftwr/Prog/Scrtty	-	-	29,306	29,306
1004150303 - Graph Arts/Video	-	-	3,200	3,200
1000000001 - LSC-Houston North	\$ 20,000	\$ 4,427,300	\$ 5,453,074	\$ 1,025,774
0000900001 - LSC-Operating	\$ 135,036,410	\$ 137,988,011	\$ 140,041,736	\$ 2,053,725

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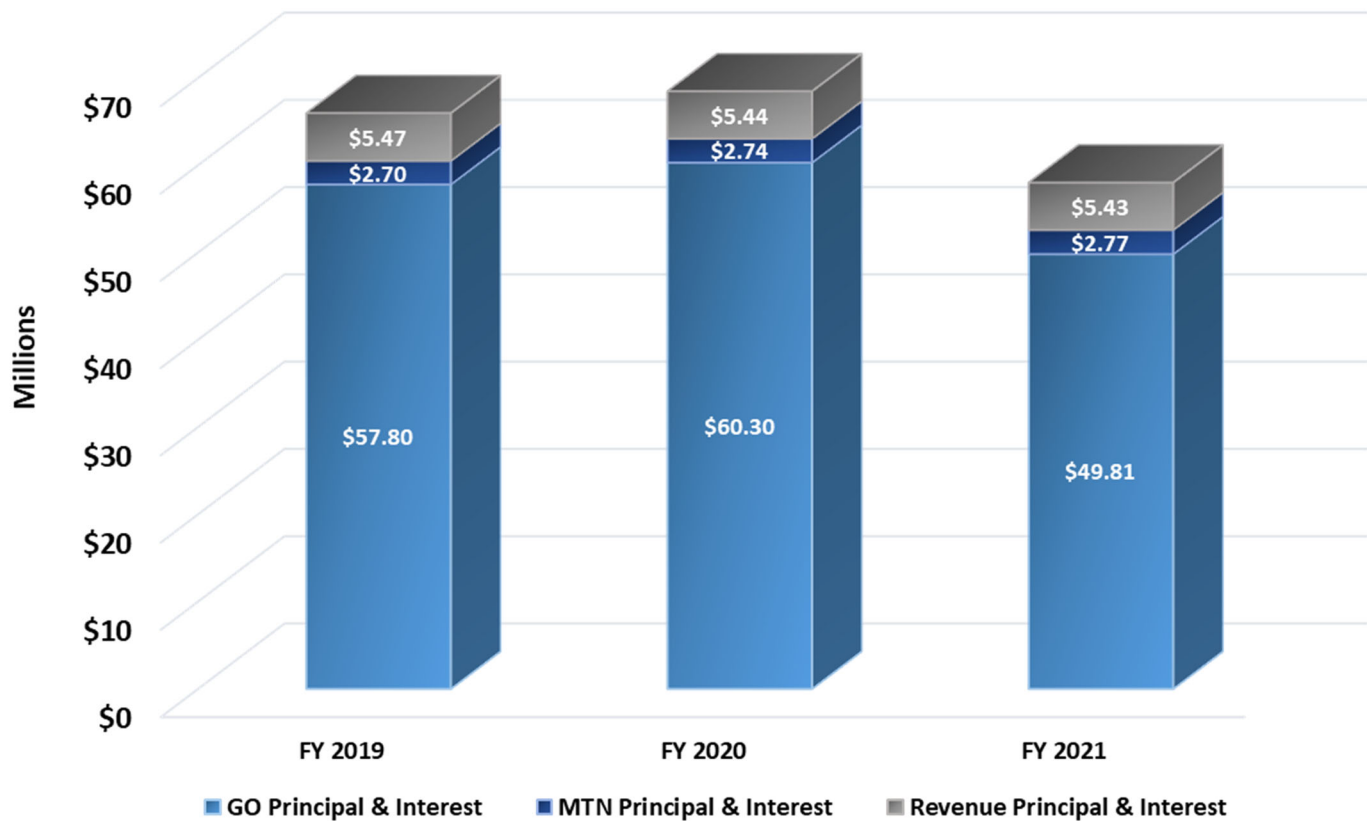
DEBT SERVICE FUND

A fund used to account for the accumulation of resources for, and the payment of, long-term debt obligation principal and interest.

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**LONE STAR COLLEGE
DEBT SERVICE FUNDS**

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Increase (Decrease) FY 2021 vs FY 2020	Percent Change
Sources of Funds					
Taxes	\$ 54,607,507	\$ 57,946,881	\$ 61,622,422	\$ 3,675,541	6%
Prior Years' Excess Collections	\$ 3,967,987	\$ 3,131,525	\$ -	\$ (3,131,525)	0%
Transfer from Operating	\$ 8,200,000	\$ 8,200,000	\$ 8,500,000	\$ 300,000	4%
Total Revenues	\$ 66,775,494	\$ 69,278,406	\$ 70,122,422	\$ 844,016	1%
Expenditures					
Principal Payment	\$ 33,545,000	\$ 37,790,000	\$ 29,950,000	\$ (7,840,000)	-26%
Interest Payment	\$ 32,430,494	\$ 30,688,406	\$ 28,068,431	\$ (2,619,975)	-9%
Other	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	0%
Total Expenditures	\$ 66,775,494	\$ 69,278,406	\$ 58,818,431	\$ (10,459,975)	-18%

ANNUAL DEBT SERVICE

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GLOSSARY

Glossary –

The definitions in this glossary are for reference purposes only and give a general description.

Academic Support – A functional expense category. Includes funds expended to provide support services for the institution's primary missions, including: retention, preservation and display of educational materials (libraries, galleries), academic administration (deans' salaries and office expenses), technical support (computer services and audiovisual information) and separately budgeted support for course and curriculum development, and organized activities related to instruction.

Auxiliary Fund – Activities that exist primarily to furnish goods and/or services to students, faculty, and staff and are expected to be self-supporting. Revenues will equal or exceed the expenses. Examples include food services, bookstore, and tenant activities.

AVC – Associate Vice Chancellor.

Balanced Budget – Revenue budget equals or exceeds the expense budget.

Budget – A financial plan that sets forth the estimated expenses and revenues for a financial period.

Budget Transfer – Shifts previously budgeted funds from one category of expenditure to another.

CFO – Chief Financial Officer.

CIP – Capital Improvement Projects.

COO – Chief Operating Officer.

Contingency – Funds set-aside for a future event or circumstance that is possible but cannot be predicted with certainty.

Corporate College Fund – Funds that are spent on Corporate College operations. Lone Star Corporate College partners with global corporations to provide customized training, open enrollment courses, and professional seminars. Staff members focus on the energy, computer technology and advanced manufacturing sectors, but also provide training for retail, hospitality, school districts, health care organizations, non-profits, and many other industries. *(Beginning in FY 2021, Lone Star College collapsed Fund 16 into Fund 10. For historical purposes, Fund 16 will remain as a separate section until FY 2023.)*

COVID-19 – A disease caused by a new strain of coronavirus, the outbreak of which has caused an ongoing global pandemic beginning in late 2019/early 2020.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of, long-term debt obligation principal and interest.

Differential Fees – Most programs of study have discipline-based differential fees charged per credit hour in addition to the base credit hour tuition charge. The differential fee offsets the costs incurred for each discipline that are above the base credit hour tuition rate.

Expenditure – A disbursement, the incurrence of a liability, or the transfer of an asset for the purpose of obtaining goods or services.

FTE – Full Time Equivalent.

FTSE – Full Time Student Equivalent.

Functional Classification – a method of grouping expenses according to the purpose for which the costs are incurred used in higher education, as defined by NACUBO. The functional expense categories used at LSC are instruction, public service, academic support, student services, institutional support, plant services, scholarships and fellowships, and other (auxiliary) revenue.

Fund – A fiscal and accounting entity with a self-balancing set of accounts.

FY – Fiscal Year. The LSC FY is the period of time beginning September 1 and ending the following August 31.

General Funds – A group of funds that includes the Operating, Repair & Replacement (FY 2017 and prior years), Student Activity, Technology and Corporate College funds (FY 2020 and prior years).

IAFY – When used as part of a department description, indicates that the department is no longer in use, has become inactive and indicates the fiscal year.

Institutional Support – A functional expense category. Funds expended to support the entire organization including: fiscal operations, administrative data processing, employee personnel and records, logistics activities (procurement), support services for faculty and staff that do not operate as auxiliary enterprises and activities concerned with community or alumni relations including development and fundraising.

Instruction – A functional expense category. Includes faculty salaries, academic departmental operating expenses, and support staff salaries, but not academic deans.

iStar – LSC's PeopleSoft enterprise application suite of products consisting of Financials, Campus Solutions, Human Capital Management and Enterprise Portal.

lifePATH tm – Lone Star College's lifePATH tm is a four-year comprehensive model of post-secondary educational opportunities for students who have disabilities that affect executive functioning.

LSC – Lone Star College.

LSC-CF – CyFair College, one of the Lone Star Colleges.

LSC-HN – Houston North College, one of the Lone Star Colleges.

LSC-KW – Kingwood College, one of the Lone Star Colleges.

LSC-NH – North Harris College, one of the Lone Star Colleges.

LSC-MG – Montgomery College, one of the Lone Star Colleges.

LSC-TB – Tomball College, one of the Lone Star Colleges.

LSC-UP – University Park College, one of the Lone Star Colleges.

NACUBO – National Association of College and University Business Officers.

Operating Fund – Unrestricted funds that support the primary missions of the College.

Plant Services – A functional expense category. Includes: custodial, building and grounds maintenance, security, and utilities.

PPE – Personal protective equipment worn to minimize exposure to hazards that cause workplace injuries or illness. Includes gloves, masks, face shields, etc.

Public Service – A functional expense category. Includes non-instructional services benefitting external groups or individuals.

Revenue – Funds received from student tuition, property taxes, state appropriations, grants, and other additional sources.

SBDC – Small Business Development Center. The SBDC Network provides management and technical assistance to small business owners and aspiring entrepreneurs.

SO-UP – System Office University Park.

Student Activity Fund – Funds that must be used for activities that directly involve or benefit students. LSC collects \$2 per credit hour to fund the student activities. The fee supports recreational and entertainment related activities as allowed by Sec 54.503 of the Education Code. Such activities include but are not limited to, recreational, intramural athletics, student government and other student organizations made available to students.

Student Services – A functional expense category. Funds expended for activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of formal instruction including: admissions, registrar, counseling, and financial aid administration (not awarding).

System Wide – A function or a department associated with the whole organization, and not at a specific campus.

Technology Fund – LSC appropriates funds from tuition revenue for the Technology fund. This provides funding for the maintenance and usage of technology related equipment that is made available to students in classrooms, libraries, computer labs, or other facilities on-site.

Texas Completes Initiative – Led by Lone Star College, the Texas Completes cadre includes over 35 colleges. Members seek to increase college completion rates in Texas through the utilization and implementation of high impact practices geared towards degree or certificate completion, seamless transfer to four-year institutions and entry into the workforce.

Texas Reverse Transfer Initiative – A program specifically designed to allow students who transfer to a four-year university prior to earning an associate degree to be awarded that credential while pursuing the baccalaureate.

THECB – Texas Higher Education Coordinating Board.

VC – Vice Chancellor.

VP – Vice President.

References

Lone Star College, www.lonestar.edu

National Association of College & University Business Officers, *Financial Accounting and Reporting Manual for Higher Education (FARM)*, www.nacubo.org

National Student Clearing House, www.studentclearinghouse.org

Ruppel, Warren, 2008, *GAAP for Governments*, John Wiley & Sons, Inc., New Jersey

Texas Association of Community Colleges (TACC), www.tacc.org

Texas Higher Education Coordinating Board, www.highered.texas.gov

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APPENDIX

2020 Tax Rate Calculation Worksheet**Taxing Units Other Than School Districts or Water Districts**

Lone Star College System District

832-813-6820

Taxing Unit Name

Phone (area code and number)

5000 Research Forest Drive, The Woodlands, TX, 77381

www.lonestar.edu

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$199,333,678,549
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$17,274,122,586
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$182,059,555,963
4.	2019 total adopted tax rate.	\$.107800
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$13,390,955,717
	B. 2019 values resulting from final court decisions:	\$11,849,674,557
	C. 2019 value loss. Subtract B from A.[3]	\$1,541,281,160

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	10,624,102,962
	B. 2019 disputed value:	3,382,217,028
	C. 2019 undisputed value Subtract B from A.[4]	7,241,885,934
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	8,783,167,094
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$190,842,723,057
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$41,330,746
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$611,670,918
	C. Value loss. Add A and B.[6]	\$653,001,664
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$90,156,503
	B. 2020 productivity or special appraised value:	\$2,285,289
	C. Value loss. Subtract B from A.[7]	\$87,871,214
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$740,872,878
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$190,101,850,179
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$204,929,794
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$2,171,072
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$886,251
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$206,214,615
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$201,242,270,210
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$12,671,638
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$930,119,980

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$200,299,478,592
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$19,112,443,465
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$4,220,268,204
	C. Total value under protest or not certified. Add A and B.	\$23,332,711,669
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$17,284,543,956
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$206,347,646,305
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$70,560,619
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$5,074,286,203
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$5,144,846,822
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$201,202,799,483
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.102400 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

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[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.080000
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	190,842,723,057
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	152,674,178
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	1,611,061
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	657,687
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	953,374
	F. Add Line 30 to 31E.	153,627,552
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	201,202,799,483
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.0763
34.	Rate adjustment for state criminal justice mandate.[23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.0000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.0000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.0000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.0000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.0763
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.0824

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	60,151,000
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	2,770,963
	E. Adjusted debt Subtract B, C and D from A	57,380,037
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	57,380,037
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	98.83
	C. Enter the 2018 actual collection rate	99.57
	D. Enter the 2017 actual collection rate	98.83
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	100.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	57,380,037
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	206,347,646,305
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.0278
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.1102
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tax to Reduce Property Taxes		

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	206,347,646,305
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.0000
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.102400
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.102400
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.1102
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.1102

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$206,347,646,305
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.0000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.1102

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.0000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.0000
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	0
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.0000
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.0000
70.	De minimis rate Add Lines 66, 68 and 69.	0.0000

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.1024
Voter-Approval Tax Rate	0.1102
De minimis rate	0.0000

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date