



TEXARKANA COLLEGE

BUDGET

2021-2022

Final Draft



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A photograph of a campus scene featuring a brick tower, lush green trees, and a paved walkway. A large, semi-transparent white circle is overlaid in the center, containing the text "DISTRICT PROFILE".

DISTRICT
PROFILE



BOARD OF TRUSTEES

Mrs. Kaye Ellison
President

Mr. Derrick McGary
Vice President

Mrs. Anne Farris
Secretary

Mr. Brad Carlow

Mr. Ernie Cochran

Mrs. Lesley Ledwell Dukelow

Mr. George Moore



ADMINISTRATION

Dr. Jason Smith
President

Kim Jones, CPA
*Vice President of
Finance*

Donna McDaniel
*Vice President of
Instruction*

Mike Dumdei
*Vice President of
Information Technology*

Phyllis Deese
*Vice President of
Administrative Services*

Brandon Washington
*Vice President of
Operations*

Katie Andrus *TC Foundation Executive Director & Development Officer*

Ricky Boyette *Director of Facilities Services*

Dixon Boyles *Dean of Business & Social Sciences*

Cat Howard *Dean of STEM*

Suzy Irwin *Director of Institutional Advancement & Public Relations*

Robert Jones *Dean of Students*

Steve Mitchell *Director of KTXK Radio Station*

Mindy Preston *Executive Assistant to the President*

Courtney Shoalmire *Dean of Health Sciences*

Brandon Washington *Dean of Workforce & Continuing Education*

Mary Ellen Young *Dean of Liberal & Performing Arts*



MISSION STATEMENT

Advancing our community through attainable higher education and lifelong learning.

INSTITUTIONAL CORE VALUES & BELIEFS

Opportunity

Our highest priority is increasing the number of people with higher education credentials in our region.

Excellence

Excellence in instruction, financial management, and facilities will provide a safe, secure, and effective learning environment.

Success

TC is committed to student success and completion.

Community

Community trust and support of TC are catalysts for regional economic development and provide a high return on investment.

Diversity

An equitable and inclusive campus culture fosters the support of Texarkana College's diverse community of students, faculty, and staff.



2020-2022
STRATEGIC PLAN





OUR MISSION

**Advancing our
community
through attainable
higher education
and lifelong
learning.**



MEDIA RELEASE

SEPTEMBER 1, 2022

At a ceremony today, Texarkana College Foundation members welcomed recipients of the newly established scholarship program for non-traditional students. The scholarship was developed for students who delayed enrolling in college right after high school and who claim independent status for financial aid. TC President Dr. Jason Smith said the scholarship is great news for this group of individuals who may not be eligible for federal financial aid.

“One of TC’s core values in our strategic plan is opportunity, and we believe that our highest priority is to increase the number of people with higher education credentials in our region,” said Smith. “For many non-traditional students, however, their biggest barrier to earning a college credential is the limited number of resources available for financial assistance. Often, these students have family responsibilities, or they are working full time, and college seems out of reach. This scholarship program provides financial resources to those most in need and who are ready to start over with a new career. We are so excited to provide the support for those who are finally getting the opportunity to invest in their future!”

Smith said the scholarship was made possible by support from community donors who helped the TC Foundation reach \$12 million in assets this year.

“TC has done a great job strengthening its community partnerships to help boost economic development efforts and provide training for local businesses and industries,” said Smith. “This has resulted in greater awareness of TC’s vast offering of programs and the needs of our students. We are so grateful to the community donors and businesses who provide opportunities for our students, both financially through scholarships and by providing employment to our graduates.”

TC’s highly qualified and diverse faculty and staff encourage students to stay focused on their goal of earning a credential in a competitive, high-demand career field. Smith said a new initiative over the last two years to identify fields of study with limited enrollment by underrepresented populations has been a catalyst to boost student success.

“We have great employment opportunities in our region and TC’s technical programs such as nursing, industrial and construction trades, technology, automotive services, and culinary arts offer students training to provide them with a competitive edge when applying for jobs,” said Smith. “Since 2020, we have changed our course delivery format by providing scheduling options that best fit the needs of our students, and we have worked to provide a more personalized student engagement experience right from the start of their journey. We are proud to say these initiatives have paid off big for our students who have demonstrated some of the highest completion rates in the state of Texas for several years in a row!”

Smith affirmed that TC’s on-going professional development and continuous improvement practices establish an equitable and inclusive campus culture that fosters excellence.

“Diversity training is a top priority for TC to ensure we are providing support of our diverse community of students, faculty and staff,” said Smith. “The assurance of having a safe, secure, and effective learning environment is one of our core institutional values. We want everyone who comes to our campus to feel welcomed and included.”

Smith said that although many challenges were presented at the beginning of the decade due to the onset of the COVID-19 pandemic, TC continued to thrive and grow.

“We were vigilant to keep our mission as our guiding light through the trying times,” said Smith. “I am so proud of our faculty and staff who have not only met but exceeded the goals we set out to accomplish during a very tumultuous time. Our Fifth-Year Interim Report to our accrediting agency, the Southern Association of Colleges and Schools Commission on Colleges, demonstrated our commitment to student success and the advancement of our community. I could not be prouder of the progress we’ve made over the last two years and our emphasis on providing a place for everyone here at TC!”



CORE VALUES & BELIEFS

Opportunity

Our highest priority is increasing the number of people with higher education credentials in our area.

Excellence

Excellence in instruction, financial management, and facilities will provide a safe, secure, and effective learning environment.

Success

Texarkana College is committed to student success and completion.

Diversity

An equitable and inclusive campus culture fosters the support of Texarkana College's diverse community of students, faculty, and staff.

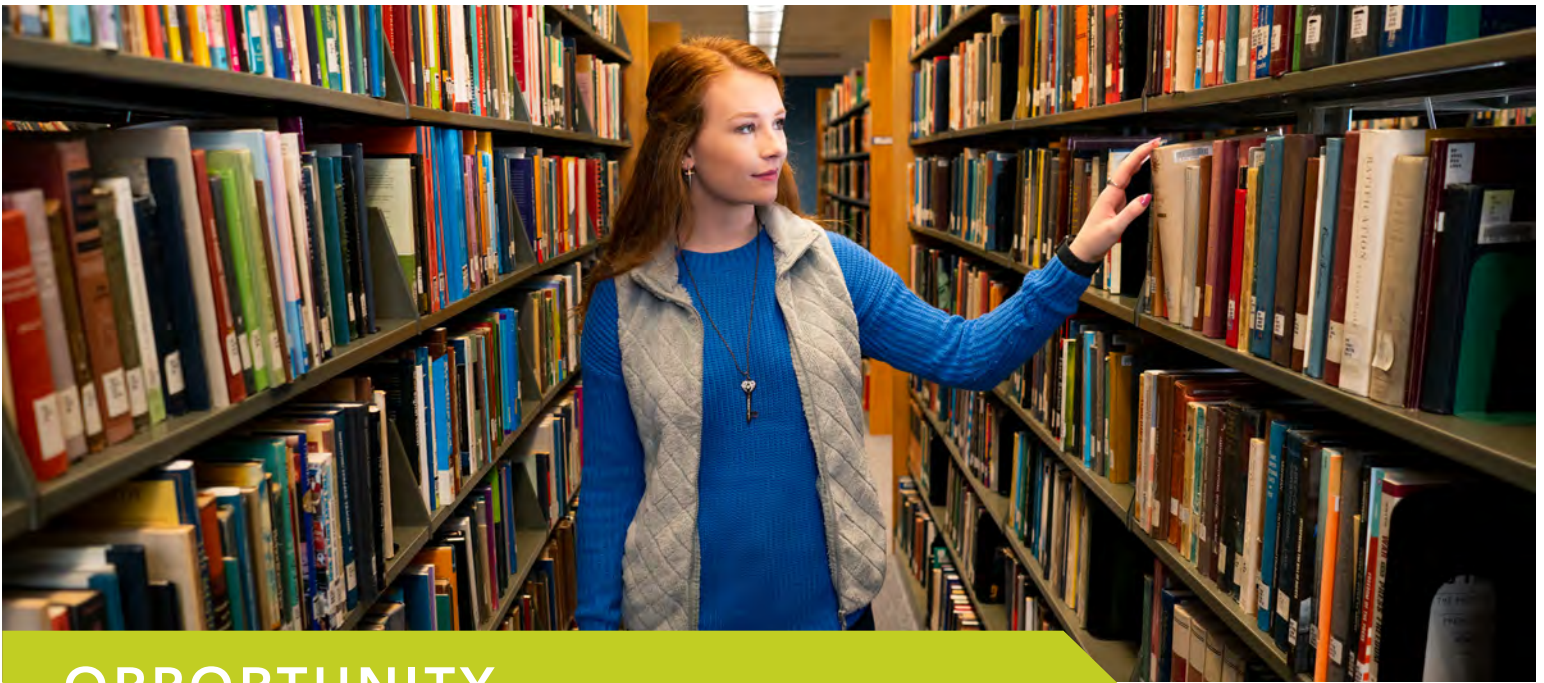
Community

Community trust and support of Texarkana College are catalysts for regional economic development and provide a high return on investment.



2020-2022 TOP PRIORITIES

- By fall 2022, TC will partner with TC Foundation to establish a scholarship fund specifically earmarked for non-traditional, under-employed students. (Opportunity)
- TC will enhance the use of technology and pathways tools to provide a more personalized student engagement experience to improve enrollment, persistence, and retention. (Success)
- TC faculty and staff will participate in diversity and inclusion professional development training. (Diversity)



OPPORTUNITY

Our highest priority is increasing the number of people with higher education credentials in our region.

Our goals:

- By fall 2022, TC will partner with TC Foundation to establish a scholarship fund specifically earmarked for non-traditional, under-employed students.
- TC will offer six eSchool Virtual High School Dual Credit Courses by Fall 2022
- TC will continue to be a Texas leader in completion rates by finishing each cohort in the top 25% for full time students and top 50% for part time students for all community colleges



EXCELLENCE

Excellence in instruction, financial management, and facilities will provide a safe, secure, and effective learning environment.

Our goals:

- By Fall 2022, TC will research and identify delivery methods and scheduling options that best fit the needs of our students based on findings from TC faculty
- TC will maintain regional accreditation through approval of the Fifth-Year Interim Report by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC)
- 75% of TC classrooms will become distance education capable by Fall 2022



SUCCESS

Texarkana College is committed to student success and completion.

Our goals:

- TC will enhance the use of technology and pathways tools to provide a more personalized student engagement experience to improve enrollment, persistence, and retention.
- All TC asynchronous online courses will be peer reviewed and converted to Moodle LMS by Fall 2022.



DIVERSITY

An equitable and inclusive campus culture fosters the support of Texarkana College's diverse community of students, faculty, and staff.

Our goals:

- TC faculty and staff will participate in diversity and inclusion professional development training.
- By Fall 2022, TC will identify and implement measures to encourage enrollment in competitive, limited enrollment programs for underrepresented populations.
- To reflect our community and campus demographics, TC will employ highly qualified and diverse faculty and staff.
- By Fall 2022, TC will establish a student success coaching model for all first-generation students focusing on underrepresented students.



COMMUNITY

Community trust and support of TC are catalysts for regional economic development and provide a high return on investment.

Our goals:

- TC Foundation will reach \$15 million in assets by 2025 and \$12 million in assets by 2022
- TC will strengthen partnerships with regional businesses and industries to enhance existing training opportunities or create new training programs that meet the needs of our community's workforce

A photograph of a campus scene featuring a paved walkway, green lawns, and large trees. A prominent brick tower is visible on the right side. A large, semi-transparent white circle is centered over the image, containing the text 'BUDGET DATA' in a blue, sans-serif font.

BUDGET
DATA



EXECUTIVE REVIEW

The following documents provide summaries of the Texarkana College's 2021-2022 proposed budget. The schedules detail projected revenue of \$43,749,776 for 2021-2022 when all funds are considered. This includes local tax revenue, state and federal funds and other sources, such as our auxiliary funds. Local M&O tax revenue is projected to be \$7,181,747 and State Funding revenue, including benefit funding, is projected to be \$8,499,916.

The following significant estimates or projections are integral to the preparation of this budget:

- ◆ This preliminary budget is based on a \$2,015,908 of HEERF funding being calculated as lost revenue.
- ◆ Total PELL and Student Loan revenues and expenditures are estimated at \$12,000,000.
- ◆ Tax revenue is based upon certified values provided to the college by Bowie Central Appraisal District in July of 2021. Tax Revenue is based on an estimated projected rate of \$.123081, the same rate as the 2020-21 fiscal year.

Using the projected revenue of \$43,749,776 and estimated expenditures of \$43,618,901 for all funds, we are projecting a preliminary budget surplus of \$130,875 for the year ending August 31, 2022. This preliminary surplus is projected based on HEERF Funding used for lost revenue due to the COVID-19 pandemic.

This Final Draft of the budget was prepared based on information available as of August 15, 2021 and will be revised and updated as additional information becomes available.

**Texarkana College
Budget Calendar
Fiscal Year 2021-2022**

- Jan. - Mar. 2021:** Assess needs and develop goals and plans for 2021-22
- March - May 2021:** Divisions and Departments prepare budgets
- April - May 2021:** Division and Department budgets completed and returned for review
Development of personnel budget
Preparation of First Draft of budget
- July 2021:** First Draft Budget presented to the Board of Trustees
- July 25, 2021:** Certified Appraised Values received from Bowie Central Appraisal District
- August 2021:** Final Draft of Budget presented to the Board of Trustees
Public Hearing on Budget/Proposed Tax Rate
Board Approval of Budget and Tax Rate

TEXARKANA COLLEGE
2021-22 BUDGET
Final Draft Proposed as of 8/23/2021

	2020-21 Budget	2021-22 Final Proposed	Difference First Draft vs. 2020-21	% Change
INCOME				
Tuition, Taxes and Fees	\$ 16,342,564	\$ 16,455,297	\$ 112,733	0.69%
State Appropriations	9,261,699	8,499,916	\$ (761,783)	-8.23%
Federal & State Grants and Contracts	13,978,591	13,936,620	(41,971)	-0.30%
Auxiliary Services Income	1,510,780	1,507,000	(3,780)	-0.25%
Misc. Other Income	1,456,650	1,335,035	(121,615)	-8.35%
HEERF Transfers	-	2,015,908	2,015,908	
Total Income	\$ 42,550,284	\$ 43,749,776	\$ 1,199,492	2.82%
EXPENSE				
Instruction	13,314,079	13,368,867	54,788	0.41%
Academic Support	2,612,399	3,000,089	387,690	14.84%
Student Services	2,383,004	2,302,487	(80,517)	-3.38%
Institutional Support	4,538,743	4,778,208	239,464	5.28%
Operation and Maintenance of Plant	3,226,568	3,556,547	329,979	10.23%
Scholarships and Fellowships	12,825,000	12,826,000	1,000	0.01%
Auxiliary Enterprises	1,584,995	1,561,011	(23,984)	-1.51%
Total Expense	40,484,788	41,393,208	908,420	2.24%
NET- Before Jenzabar, Depreciation and Donations	2,065,496	2,356,568	291,072	14.09%
Less:				
Jenzabar Enterprise Resource System	214,084	204,465	(9,619)	-4.49%
Depreciation Expense	1,848,062	2,021,228	173,165.80	9.37%
	2,062,146	2,225,693	163,546	7.93%
NET Projected Income (Loss)	\$ 3,349	\$ 130,875	\$ 127,526	
Capital Projects Budget	<u>\$ 7,594,054</u>	<u>\$ 4,852,098</u>	<u>\$ (2,741,956)</u>	
TC3 Flow Through -Fiscal Agent				
TC3 Revenue	\$ (2,500,000)	\$ (4,000,000)	\$ (1,500,000)	
TC3 Expenditures	<u>\$ 2,500,000</u>	<u>\$ 4,000,000</u>	<u>\$ 1,500,000</u>	
Total Flow Through TC3	\$ -	\$ -	\$ -	

* HB 1495 Requirements included in Supporting Data

TEXARKANA COLLEGE
2021-22 BUDGET
By Major Fund Groups as of 7/28/2021

INCOME	Unrestricted	Federal & State Grants	Auxilliary	Total Combined
Tuition, Taxes and Fees	\$ 16,455,297	\$ -	\$ -	\$ 16,455,297
State Appropriations	8,499,916	-	-	8,499,916
Federal & State Grants and Contracts	-	13,936,620	-	13,936,620
Auxiliary Services Income	-	-	1,507,000	1,507,000
Misc. Other Income	1,335,035	-	-	1,335,035
HEERF Transfers	2,015,908	-	-	2,015,908
Total Income	<u>28,306,156</u>	<u>13,936,620</u>	<u>1,507,000</u>	<u>43,749,776</u>
EXPENSE				
Instruction	12,484,796	884,071	-	13,368,867
Academic Support	3,000,089	-	-	3,000,089
Student Services	1,424,938	877,549	-	2,302,487
Institutional Support	4,778,208	-	-	4,778,208
Operation and Maintenance of Plant	3,556,547	-	-	3,556,547
Scholarships and Fellowships	651,000	12,175,000	-	12,826,000
Auxiliary Enterprises	-	-	1,561,011	1,561,011
Total Expense	<u>25,895,577</u>	<u>13,936,620</u>	<u>1,561,011</u>	<u>41,393,208</u>
NET- Before Jenzabar and Depreciation	2,410,579	-	(54,011)	2,356,568
Less:				
Jenzabar Enterprise Resource System	204,465	-	-	204,465
Depreciation Expenses	2,021,228	-	-	2,021,228
NET Projected Income (Loss)	<u>\$ 184,886</u>	<u>-</u>	<u>\$ (54,011)</u>	<u>\$ 130,875</u>

Texarkana College
2021-22 Budget
Departmental Budgets

Department	2020-2021 Budget	2021-2022 Proposed	Difference Proposed vs 2020-21	% Change
Business and Social Science	1,803,765.92	1,749,219.34	(54,546.58)	-3.02%
STEM	1,778,361.58	1,808,290.84	29,929.26	1.68%
Liberal & Performing Arts	1,093,226.45	1,107,255.85	14,029.40	1.28%
Workforce	3,295,612.23	3,232,884.58	(62,727.65)	-1.90%
Community & Business Education	1,177,303.17	1,094,675.84	(82,627.32)	-7.02%
Health Occupations	2,413,223.15	2,508,126.77	94,903.62	3.93%
Office of the President	976,697.05	962,635.86	(14,061.19)	-1.44%
Board of Trustees	8,500.00	8,500.00	-	-
Foundation	133,124.68	135,011.94	1,887.27	1.42%
Endowments	50,000.00	50,000.00	-	-
Institutional Advancemen	521,435.29	578,191.02	56,755.72	10.88%
Institutional Effectiveness	92,462.20	103,245.55	10,783.34	11.66%
Information Technology	1,497,565.47	1,701,476.71	203,911.24	13.62%
Vice President of Finance/CFO	619,776.65	621,138.93	1,362.27	0.22%
Business Office	648,648.93	712,899.26	64,250.34	9.91%
Human Resources	1,746,660.42	1,750,502.59	3,842.17	0.22%
Police	460,087.74	499,628.73	39,540.99	8.59%
Facilities	4,805,817.74	5,300,293.15	494,475.41	10.29%
Dean of Students	10,805.00	12,966.00	2,161.00	20.00%
Student Activities	23,400.00	23,400.00	-	-
Financial Aid	1,050,888.10	1,033,668.91	(17,219.19)	-1.64%
Admissions	321,411.89	311,717.82	(9,694.07)	-3.02%
Student Recruitment	197,397.89	135,370.90	(62,026.98)	-31.42%
Registrar	208,292.77	212,502.28	4,209.51	2.02%
Advising	188,024.73	294,579.70	106,554.98	56.67%
Dual Credit	682,416.46	681,310.46	(1,106.00)	-0.16%
Vice President of Instruction	629,987.72	694,496.25	64,508.53	10.24%
Quality Assurance	-	58,039.76	58,039.76	
Distance Education	166,963.08	183,223.73	16,260.65	9.74%
Library	512,768.23	617,650.35	104,882.11	20.45%
Assessment and Testing Center	183,161.07	214,955.73	31,794.66	17.36%
Retention & Success Coaching	11,361.60	30,000.00	18,638.40	164.05%
Adult Education	324,335.00	328,116.44	3,781.44	1.17%
Student Support Services	586,698.00	539,535.53	(47,162.47)	-8.04%
Pinkerton Center	125,533.62	129,892.62	4,359.00	3.47%
Grant Org (PELL, SEOG (Non-dept gt & FA)	12,646,067.73	12,664,505.78	18,438.05	0.15%
Auxiliary	1,555,153.05	1,528,991.70	(26,161.35)	-1.68%
	\$ 42,546,935	\$ 43,618,901	\$ 1,071,966	

Texarkana College
Assessed Valuation of Taxable Property

Fiscal Year	Assessed Valuation
2021-22	6,132,683,534
2020-21	5,920,621,794
2019-20	5,830,333,051
2018-19	5,602,976,140
2017-18	5,403,095,174
2016-17	5,292,709,698
2015-16	5,191,936,333

Protested values as of July 2021 are \$84,908,902.

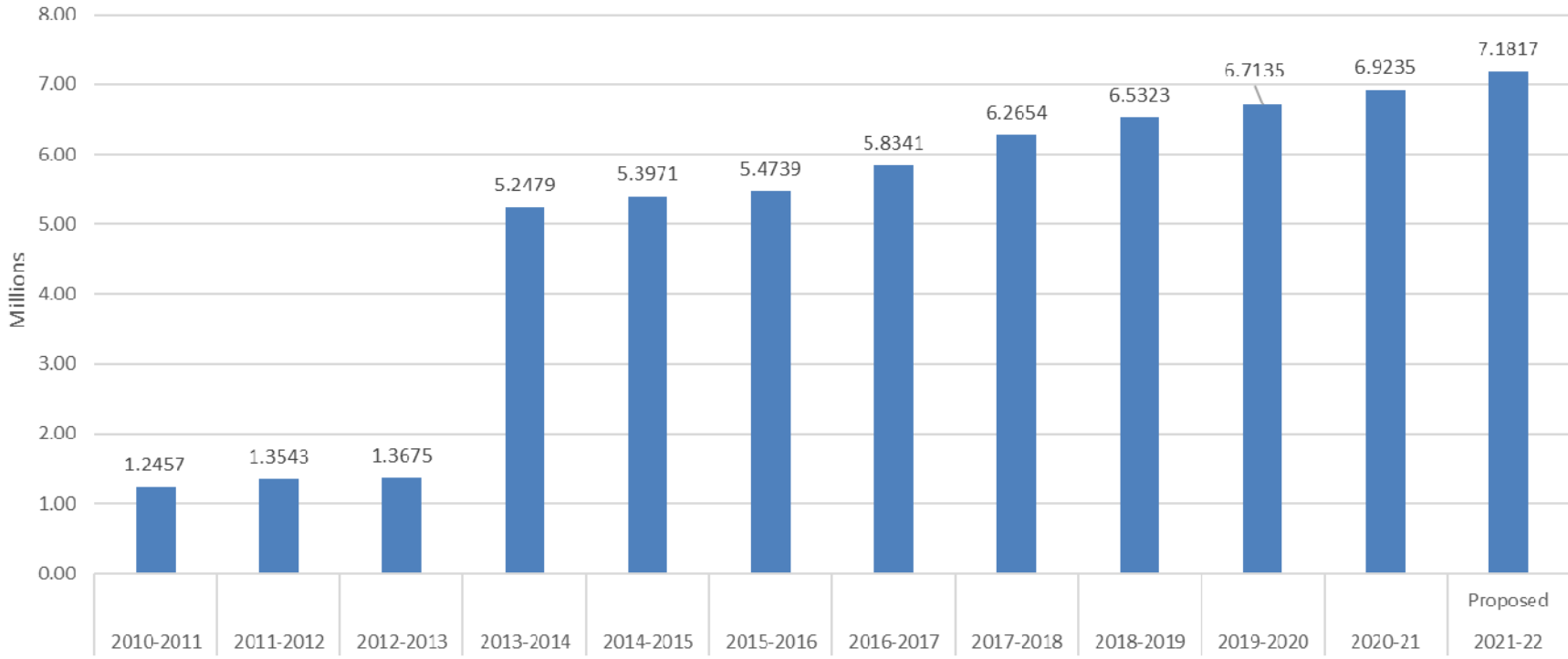
TEXARKANA COLLEGE

Principal Tax Payers

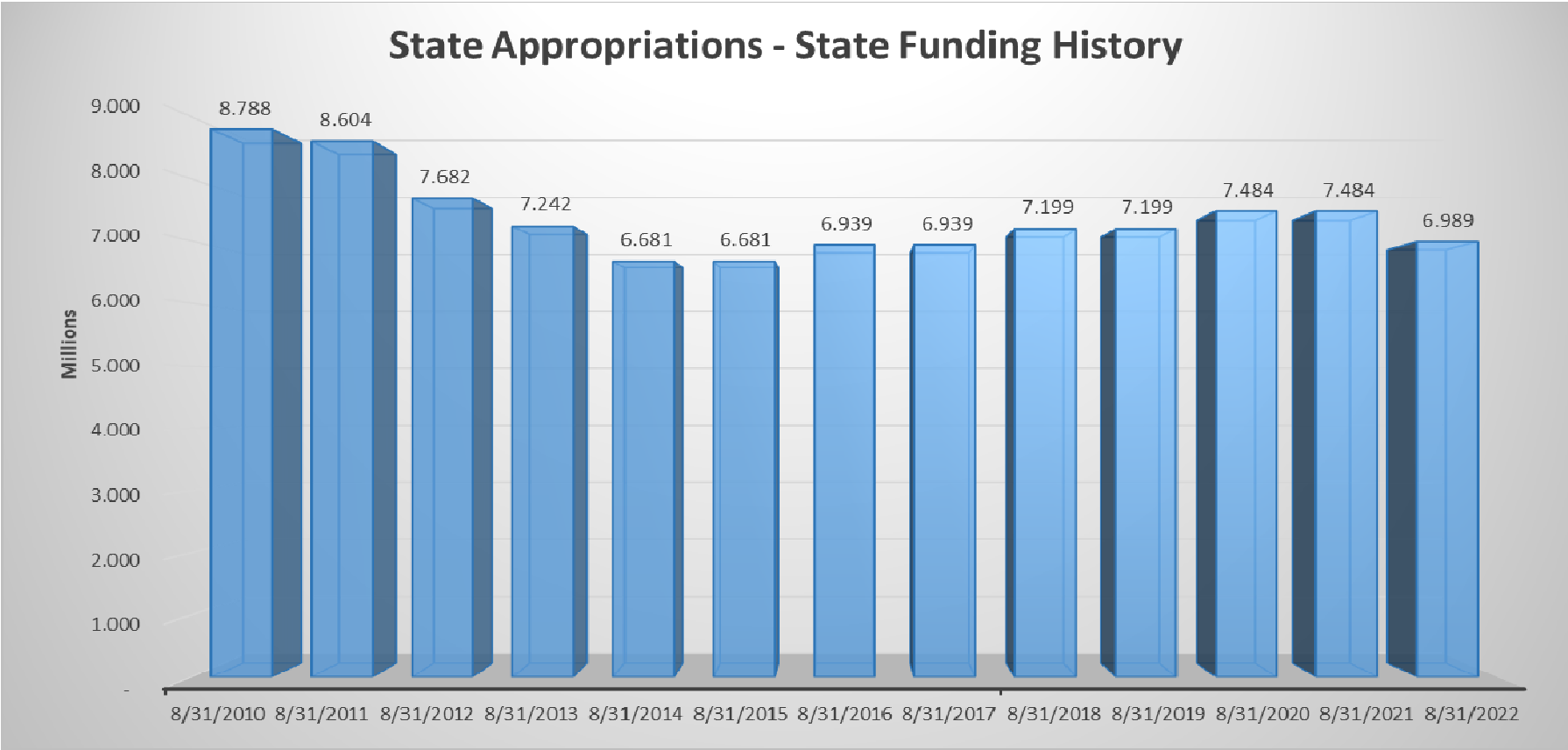
TCI TEXARKANA, INC	113,980,928
AEP SOUTHWESTERN ELECTRIC CO	85,866,173
UNION PACIFIC RAILROAD CO.	44,433,238
WEST FRASER WOOD PRODUCTS, INC	29,698,349
CHRISTUS HEALTH ARK LA TX	26,521,191
VALOR TELECOM OF TEXAS LP	19,745,602
MPT OF TEXARKANA-STEWARD LLC	18,154,243
RANCHO TEXARKANA INVESTORS LLC	17,728,468
WALMART STORES #01-2123	16,219,941
ARISTA APARTMENTS LLC ETAL	15,600,000

Total Taxable Value of Top Ten Tax Payers \$ 387,948,133

Local Tax Revenue FY 2021-2022 Budget



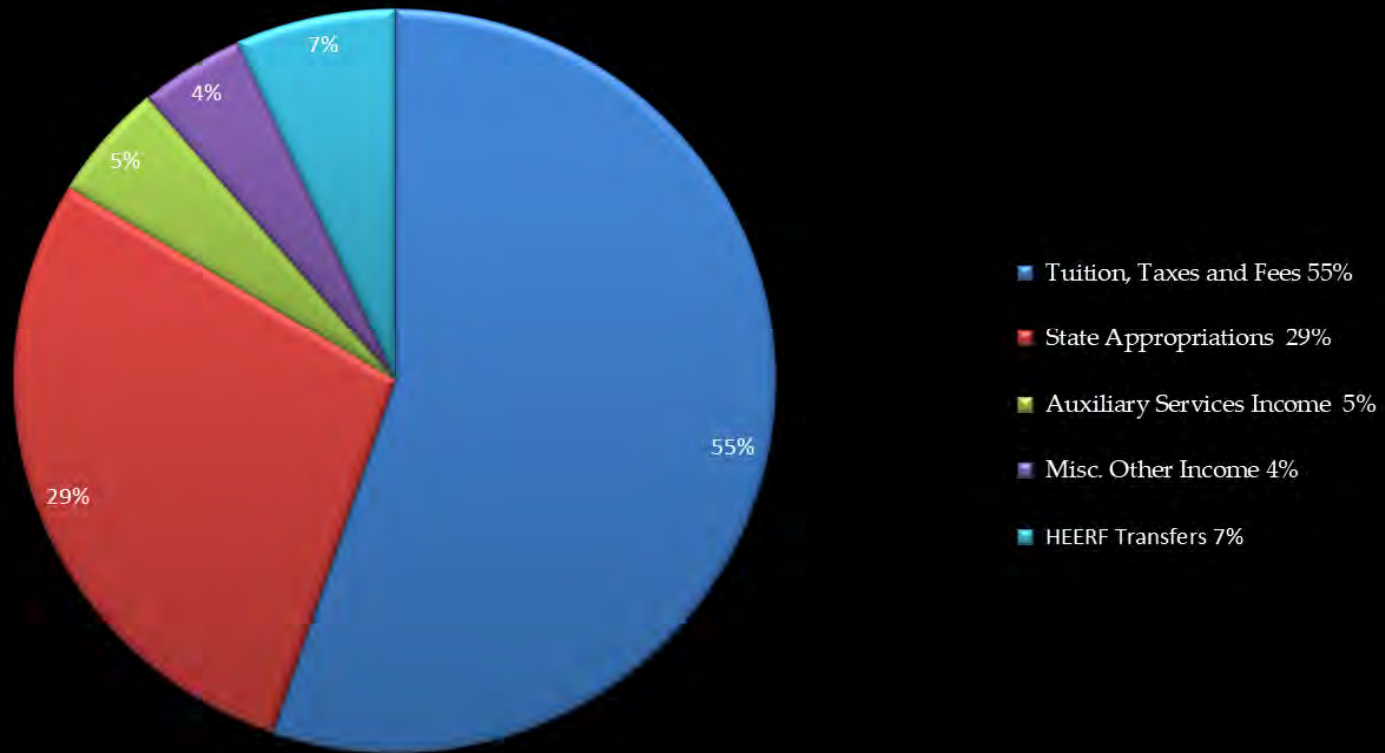
TEXARKANA COLLEGE
2021-22 Preliminary Budget



Note: Does not include State Benefit Funding

TEXARKANA COLLEGE
2021-2022 Budget

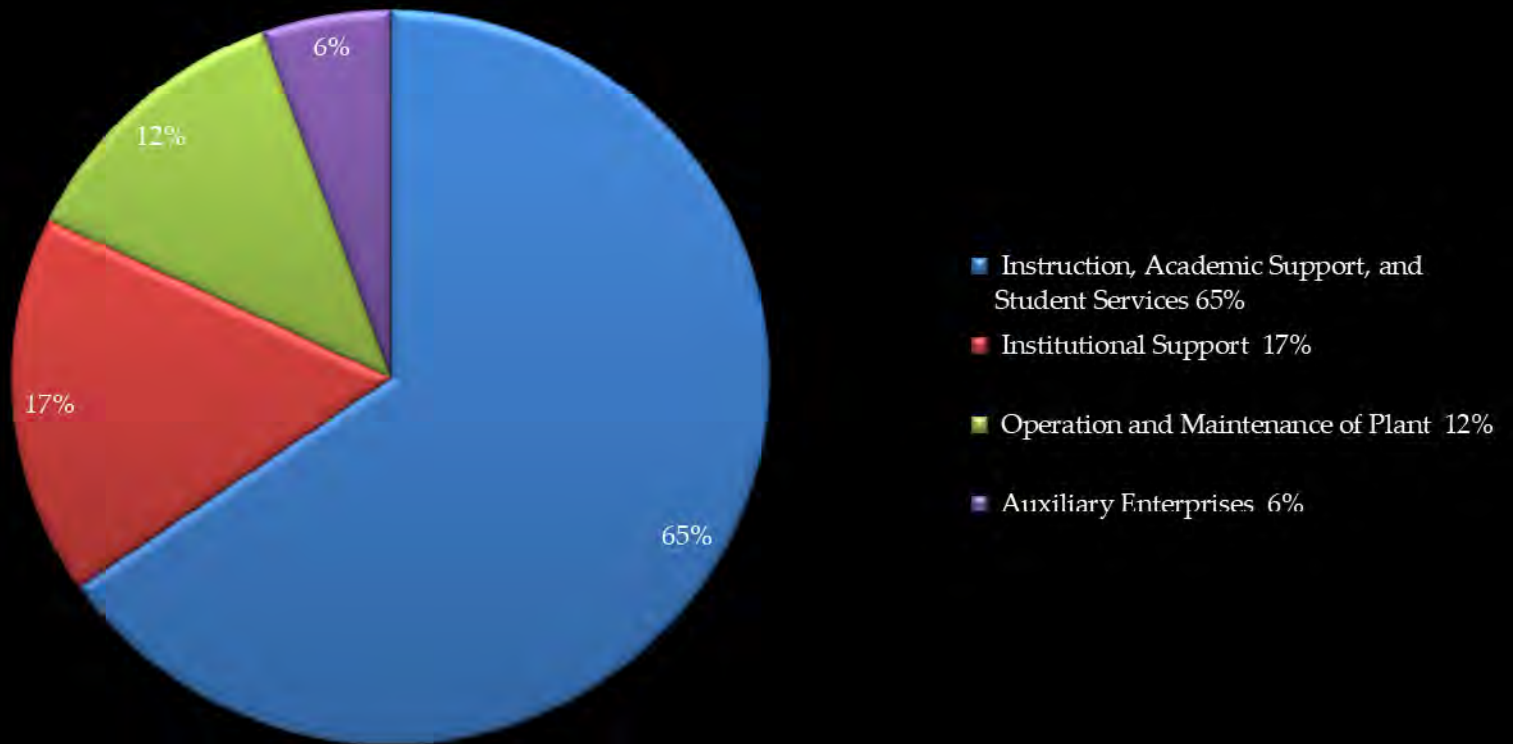
Revenues by Source
(excluding grants)



TEXARKANA COLLEGE

2021-2022 Budget

**Expenses by Function
(excluding Grants & Depreciation)**



Texarkana College

2021-2022
Capital Budget

Project	Adopted Capital Budget	Proposed Capital Budget	Change in Budget	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Budgeted	FY 2021-2022 Budgeted	FY 2022-2023 Budgeted
HVAC Projects								
Total HVAC Projects	\$ 1,501,470	\$ 1,605,544	\$ 104,074	\$ 223,470	\$ 7,743	\$ 1,034,884	\$ 335,760	\$ 3,687
STEM Buildings								
Total STEM Buildings Remodel	\$ 9,467,880	\$10,480,455	\$ 1,012,575	\$ 294,646	\$ 3,300,281	\$ 4,831,346	\$ 1,918,265	\$ 135,918
Restrooms								
Total Restroom Projects	\$ 599,735	\$ 419,738	\$ (179,997)	\$ 94,872	\$ 39,852	\$ 285,014	\$ -	\$ -
Misc. Campus Upgrades								
Total Misc. Campus Upgrades	\$ 1,616,000	\$ 1,101,870	\$ (514,130)	\$ -	\$ -	\$ 1,051,870	\$ 50,000	\$ -
Elevator Repairs								
Total Elevator Repairs	\$ 586,173	\$ 589,174	\$ 3,001	\$ 97,894	\$ 33,280	\$ 458,000	\$ -	\$ -
Infrastructure								
Total Infrastructure	\$ 1,069,240	\$ 952,661	\$ (116,579)	\$ 278,580	\$ 81,621	\$ 192,460	\$ -	\$ 400,000
Contingency								
Contingency	\$ 159,502	\$ -	\$ (159,502)	\$ -	\$ -	\$ -	\$ -	\$ -
Total MTN Capital Projects	\$ 15,000,000	\$15,149,442	\$ 149,442	\$ 989,462	\$ 3,462,777	\$ 7,853,574	\$ 2,304,025	\$ 539,605
Phase3b- STEM Connector							\$ 2,548,073	
Total Capital Projects 2021-22							\$ 4,852,098	

A photograph of a campus scene featuring a paved walkway, green lawns, and large trees. A prominent brick tower is visible on the right side. A large, semi-transparent white circle is centered over the image, containing the text "SUPPORTING DATA" in a dark blue, sans-serif font.

SUPPORTING
DATA

PUBLIC COMMUNITY/JUNIOR COLLEGES

	For the Years Ending	
	August 31, 2022	August 31, 2023
Method of Financing:		
General Revenue Fund	\$ 939,933,596	\$ 935,601,548
Total, Method of Financing	<u>\$ 939,933,596</u>	<u>\$ 935,601,548</u>
Items of Appropriation:		
1. Educational and General State Support	\$ 939,933,596	\$ 935,601,548
Grand Total, PUBLIC COMMUNITY/JUNIOR COLLEGES	<u>\$ 939,933,596</u>	<u>\$ 935,601,548</u>

This bill pattern represents an estimated 19.3% of this agency's estimated total available funds for the biennium.

1. Informational Listing of Appropriated Funds. The appropriations made above for Educational and General State Support are subject to the special and general provisions of this Act and include the following amounts for the purposes indicated.

A. Goal: ALAMO COMMUNITY COLLEGE		
A.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
A.1.2. Strategy: STUDENT SUCCESS	12,057,659	12,057,659
A.1.3. Strategy: CONTACT HOUR FUNDING	51,200,312	51,200,312
A.2. Objective: NON-FORMULA SUPPORT		
A.2.1. Strategy: VETERAN'S ASSISTANCE CENTERS	<u>\$ 3,855,480</u>	<u>\$ 3,855,480</u>
Total, Goal A: ALAMO COMMUNITY COLLEGE	\$ 67,793,857	\$ 67,793,857
B. Goal: ALVIN COMMUNITY COLLEGE		
B.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
B.1.2. Strategy: STUDENT SUCCESS	1,377,568	1,377,568
B.1.3. Strategy: CONTACT HOUR FUNDING	<u>5,529,648</u>	<u>5,529,647</u>
Total, Goal B: ALVIN COMMUNITY COLLEGE	\$ 7,587,622	\$ 7,587,621
C. Goal: AMARILLO COLLEGE		
C.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
C.1.2. Strategy: STUDENT SUCCESS	2,372,320	2,372,320
C.1.3. Strategy: CONTACT HOUR FUNDING	<u>10,729,939</u>	<u>10,729,939</u>
Total, Goal C: AMARILLO COLLEGE	\$ 13,782,665	\$ 13,782,665
D. Goal: ANGELINA COLLEGE		
D.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
D.1.2. Strategy: STUDENT SUCCESS	1,080,565	1,080,565
D.1.3. Strategy: CONTACT HOUR FUNDING	5,320,872	5,320,872
D.2. Objective: NON-FORMULA SUPPORT		
D.2.1. Strategy: TEXAS COMMUNITY COLLEGE CONSORTIUM	\$ 1,187,500	\$ 1,187,500
D.2.2. Strategy: NEED-BASED SUPPLEMENT	<u>500,000</u>	<u>500,000</u>
Total, Goal D: ANGELINA COLLEGE	\$ 8,769,343	\$ 8,769,343
E. Goal: AUSTIN COMMUNITY COLLEGE		
E.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
E.1.2. Strategy: STUDENT SUCCESS	9,040,901	9,040,901
E.1.3. Strategy: CONTACT HOUR FUNDING	20,172,870	20,172,870

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

F. Goal: BLINN COLLEGE		
F.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
F.1.2. Strategy: STUDENT SUCCESS	5,448,137	5,448,136
F.1.3. Strategy: CONTACT HOUR FUNDING	<u>19,225,425</u>	<u>19,225,424</u>
Total, Goal F: BLINN COLLEGE	\$ 25,353,968	\$ 25,353,966
G. Goal: BRAZOSPORT COLLEGE		
G.1.1. Strategy: BACHELOR OF APPLIED TECHNOLOGY	\$ 233,354	\$ 233,354
G.1.2. Strategy: CORE OPERATIONS	680,406	680,406
G.1.3. Strategy: STUDENT SUCCESS	896,728	896,727
G.1.4. Strategy: CONTACT HOUR FUNDING	3,424,496	3,424,495
G.2.1. Strategy: CATALYST PROGRAM	<u>\$ 475,000</u>	<u>\$ 475,000</u>
Total, Goal G: BRAZOSPORT COLLEGE	\$ 5,709,984	\$ 5,709,982
H. Goal: CENTRAL TEXAS COLLEGE		
H.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
H.1.2. Strategy: STUDENT SUCCESS	2,512,706	2,512,706
H.1.3. Strategy: CONTACT HOUR FUNDING	<u>11,332,812</u>	<u>11,332,811</u>
Total, Goal H: CENTRAL TEXAS COLLEGE	\$ 14,525,924	\$ 14,525,923
I. Goal: CISCO JUNIOR COLLEGE		
I.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
I.1.2. Strategy: STUDENT SUCCESS	868,572	868,571
I.1.3. Strategy: CONTACT HOUR FUNDING	3,791,260	3,791,259
I.2. Objective: NON-FORMULA SUPPORT		
I.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal I: CISCO JUNIOR COLLEGE	\$ 5,840,238	\$ 5,840,236
J. Goal: CLARENDON COLLEGE		
J.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
J.1.2. Strategy: STUDENT SUCCESS	400,678	400,678
J.1.3. Strategy: CONTACT HOUR FUNDING	1,803,188	1,803,187
J.2. Objective: NON-FORMULA SUPPORT		
J.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal J: CLARENDON COLLEGE	\$ 3,384,272	\$ 3,384,271
K. Goal: COASTAL BEND COLLEGE		
K.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
K.1.2. Strategy: STUDENT SUCCESS	978,364	978,363
K.1.3. Strategy: CONTACT HOUR FUNDING	4,538,138	4,538,138
K.2. Objective: NON-FORMULA SUPPORT		
K.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal K: COASTAL BEND COLLEGE	\$ 6,696,908	\$ 6,696,907
L. Goal: COLLEGE OF THE MAINLAND		
L.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
L.1.2. Strategy: STUDENT SUCCESS	1,084,614	1,084,614
L.1.3. Strategy: CONTACT HOUR FUNDING	<u>4,884,101</u>	<u>4,884,101</u>
Total, Goal L: COLLEGE OF THE MAINLAND	\$ 6,649,121	\$ 6,649,121
M. Goal: COLLIN COUNTY COMMUNITY COLLEGE		
M.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

N.2. Objective: NON-FORMULA SUPPORT			
N.2.1. Strategy: SMALL BUSINESS DEVELOPMENT CENTER			
	\$	1,553,615	\$ 1,553,616
N.2.2. Strategy: STARLINK			
		<u>278,292</u>	<u>278,291</u>
Total, Goal N: DALLAS COUNTY COMMUNITY COLLEGE			
	\$	93,026,586	\$ 93,026,586
O. Goal: DEL MAR COLLEGE			
O.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
O.1.2. Strategy: STUDENT SUCCESS			
		2,291,548	2,291,548
O.1.3. Strategy: CONTACT HOUR FUNDING			
		<u>14,387,153</u>	<u>14,387,152</u>
Total, Goal O: DEL MAR COLLEGE			
	\$	17,359,107	\$ 17,359,106
P. Goal: EL PASO COMMUNITY COLLEGE			
P.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
P.1.2. Strategy: STUDENT SUCCESS			
		5,997,821	5,997,821
P.1.3. Strategy: CONTACT HOUR FUNDING			
		<u>24,867,065</u>	<u>24,867,064</u>
Total, Goal P: EL PASO COMMUNITY COLLEGE			
	\$	31,545,292	\$ 31,545,291
Q. Goal: FRANK PHILLIPS COLLEGE			
Q.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
Q.1.2. Strategy: STUDENT SUCCESS			
		358,868	358,868
Q.1.3. Strategy: CONTACT HOUR FUNDING			
		<u>1,848,148</u>	<u>1,848,148</u>
Total, Goal Q: FRANK PHILLIPS COLLEGE			
	\$	2,887,422	\$ 2,887,422
R. Goal: GALVESTON COLLEGE			
R.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
R.1.2. Strategy: STUDENT SUCCESS			
		591,430	591,430
R.1.3. Strategy: CONTACT HOUR FUNDING			
		<u>3,527,300</u>	<u>3,527,300</u>
Total, Goal R: GALVESTON COLLEGE			
	\$	4,799,136	\$ 4,799,136
S. Goal: GRAYSON COUNTY COLLEGE			
S.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
S.1.2. Strategy: STUDENT SUCCESS			
		971,883	971,882
S.1.3. Strategy: CONTACT HOUR FUNDING			
		5,079,619	5,079,619
S.2. Objective: NON-FORMULA SUPPORT			
S.2.1. Strategy: TV MUNSON VITICULTURE&ENOLOGY CNTR			
	\$	<u>303,240</u>	\$ <u>303,240</u>
NonForm. Spt. Instructional T.V. Munson Viticulture and Enology Center.			
Total, Goal S: GRAYSON COUNTY COLLEGE			
	\$	7,035,148	\$ 7,035,147
T. Goal: HILL COLLEGE			
T.1.1. Strategy: CORE OPERATIONS			
	\$	680,406	\$ 680,406
T.1.2. Strategy: STUDENT SUCCESS			
		1,059,944	1,059,943
T.1.3. Strategy: CONTACT HOUR FUNDING			
		4,784,230	4,784,229
T.2. Objective: NON-FORMULA SUPPORT			
T.2.1. Strategy: HERITAGE MUSEUM/GENEALOGY CENTER			
	\$	<u>308,872</u>	\$ <u>308,871</u>
Heritage Museum and Genealogy Center.			
Total, Goal T: HILL COLLEGE			
	\$	6,833,452	\$ 6,833,449

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

V. Goal: HOWARD COLLEGE		
V.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
V.1.2. Strategy: STUDENT SUCCESS	846,392	846,392
V.1.3. Strategy: CONTACT HOUR FUNDING	4,150,660	4,150,659
V.2. Objective: NON-FORMULA SUPPORT		
V.2.1. Strategy: SOUTHWEST COLLEGE FOR THE DEAF	\$ 3,326,403	\$ 3,326,403
V.2.2. Strategy: NEED-BASED SUPPLEMENT	<u>500,000</u>	<u>500,000</u>
Total, Goal V: HOWARD COLLEGE	\$ 9,503,861	\$ 9,503,860
W. Goal: KILGORE COLLEGE		
W.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
W.1.2. Strategy: STUDENT SUCCESS	1,318,316	1,318,316
W.1.3. Strategy: CONTACT HOUR FUNDING	<u>7,656,180</u>	<u>7,656,180</u>
Total, Goal W: KILGORE COLLEGE	\$ 9,654,902	\$ 9,654,902
X. Goal: LAREDO COMMUNITY COLLEGE		
X.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
X.1.2. Strategy: STUDENT SUCCESS	2,189,536	2,189,536
X.1.3. Strategy: CONTACT HOUR FUNDING	8,378,954	8,378,954
X.2. Objective: NON-FORMULA SUPPORT		
X.2.1. Strategy: IMPORT/EXPORT TRNG CTR Regional Import/Export Training Center.	<u>\$ 141,164</u>	<u>\$ 141,164</u>
Total, Goal X: LAREDO COMMUNITY COLLEGE	\$ 11,390,060	\$ 11,390,060
Y. Goal: LEE COLLEGE		
Y.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
Y.1.2. Strategy: STUDENT SUCCESS	1,597,747	1,597,747
Y.1.3. Strategy: CONTACT HOUR FUNDING	<u>8,232,408</u>	<u>8,232,407</u>
Total, Goal Y: LEE COLLEGE	\$ 10,510,561	\$ 10,510,560
Z. Goal: LONE STAR COLLEGE SYSTEM		
Z.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
Z.1.2. Strategy: STUDENT SUCCESS	14,172,746	14,172,745
Z.1.3. Strategy: CONTACT HOUR FUNDING	<u>68,095,949</u>	<u>68,095,948</u>
Total, Goal Z: LONE STAR COLLEGE SYSTEM	\$ 82,949,101	\$ 82,949,099
AA. Goal: MCLENNAN COMMUNITY COLLEGE		
AA.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AA.1.2. Strategy: STUDENT SUCCESS	1,960,582	1,960,581
AA.1.3. Strategy: CONTACT HOUR FUNDING	<u>9,272,332</u>	<u>9,272,331</u>
Total, Goal AA: MCLENNAN COMMUNITY COLLEGE	\$ 11,913,320	\$ 11,913,318
AB. Goal: MIDLAND COLLEGE		
AB.1.1. Strategy: BACHELOR OF APPLIED TECHNOLOGY	\$ 75,380	\$ 75,380
AB.1.2. Strategy: CORE OPERATIONS	680,406	680,406
AB.1.3. Strategy: STUDENT SUCCESS	1,056,698	1,056,698
AB.1.4. Strategy: CONTACT HOUR FUNDING	5,276,989	5,276,989
AB.2. Objective: NON-FORMULA SUPPORT		
AB.2.1. Strategy: PERMIAN BASIN PETROLEUM MUSEUM	<u>\$ 307,854</u>	<u>\$ 307,853</u>
Total, Goal AB: MIDLAND COLLEGE	\$ 7,397,327	\$ 7,397,326

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

AD.1.2. Strategy: STUDENT SUCCESS	2,170,065	2,170,065
AD.1.3. Strategy: CONTACT HOUR FUNDING	<u>8,571,003</u>	<u>8,571,003</u>
Total, Goal AD: NORTH CENTRAL TEXAS COLLEGE	\$ 11,421,474	\$ 11,421,474
AE. Goal: NORTHEAST TEXAS COMMUNITY COLLEGE		
AE.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AE.1.2. Strategy: STUDENT SUCCESS	769,221	769,220
AE.1.3. Strategy: CONTACT HOUR FUNDING	3,444,122	3,444,121
AE.2. Objective: NON-FORMULA SUPPORT		
AE.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal AE: NORTHEAST TEXAS COMMUNITY COLLEGE	\$ 5,393,749	\$ 5,393,747
AF. Goal: ODESSA COLLEGE		
AF.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AF.1.2. Strategy: STUDENT SUCCESS	1,330,082	1,330,081
AF.1.3. Strategy: CONTACT HOUR FUNDING	<u>7,830,015</u>	<u>7,830,015</u>
Total, Goal AF: ODESSA COLLEGE	\$ 9,840,503	\$ 9,840,502
AG. Goal: PANOLA COLLEGE		
AG.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AG.1.2. Strategy: STUDENT SUCCESS	631,087	631,087
AG.1.3. Strategy: CONTACT HOUR FUNDING	3,504,037	3,504,036
AG.2. Objective: NON-FORMULA SUPPORT		
AG.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal AG: PANOLA COLLEGE	\$ 5,315,530	\$ 5,315,529
AH. Goal: PARIS JUNIOR COLLEGE		
AH.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AH.1.2. Strategy: STUDENT SUCCESS	1,243,066	1,243,066
AH.1.3. Strategy: CONTACT HOUR FUNDING	<u>5,449,451</u>	<u>5,449,451</u>
Total, Goal AH: PARIS JUNIOR COLLEGE	\$ 7,372,923	\$ 7,372,923
AI. Goal: RANGER COLLEGE		
AI.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AI.1.2. Strategy: STUDENT SUCCESS	599,471	599,470
AI.1.3. Strategy: CONTACT HOUR FUNDING	<u>2,947,649</u>	<u>2,947,648</u>
Total, Goal AI: RANGER COLLEGE	\$ 4,227,526	\$ 4,227,524
AJ. Goal: SAN JACINTO COLLEGE		
AJ.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AJ.1.2. Strategy: STUDENT SUCCESS	7,261,057	7,261,056
AJ.1.3. Strategy: CONTACT HOUR FUNDING	<u>33,366,192</u>	<u>33,366,191</u>
Total, Goal AJ: SAN JACINTO COLLEGE	\$ 41,307,655	\$ 41,307,653
AK. Goal: SOUTH PLAINS COLLEGE		
AK.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AK.1.2. Strategy: STUDENT SUCCESS	2,095,534	2,095,534
AK.1.3. Strategy: CONTACT HOUR FUNDING	<u>10,768,858</u>	<u>10,768,857</u>
Total, Goal AK: SOUTH PLAINS COLLEGE	\$ 13,544,798	\$ 13,544,797

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

AM.1.2. Strategy: STUDENT SUCCESS	1,539,749	1,539,749
AM.1.3. Strategy: CONTACT HOUR FUNDING	<u>6,978,473</u>	<u>6,978,473</u>
Total, Goal AM: SOUTHWEST TEXAS JUNIOR COLLEGE	\$ 9,198,628	\$ 9,198,628
AN. Goal: TARRANT COUNTY COLLEGE		
AN.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AN.1.2. Strategy: STUDENT SUCCESS	10,887,016	10,887,016
AN.1.3. Strategy: CONTACT HOUR FUNDING	<u>47,375,922</u>	<u>47,375,922</u>
Total, Goal AN: TARRANT COUNTY COLLEGE	\$ 58,943,344	\$ 58,943,344
AO. Goal: TEMPLE COLLEGE		
AO.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AO.1.2. Strategy: STUDENT SUCCESS	1,202,273	1,202,273
AO.1.3. Strategy: CONTACT HOUR FUNDING	<u>5,144,508</u>	<u>5,144,508</u>
Total, Goal AO: TEMPLE COLLEGE	\$ 7,027,187	\$ 7,027,187
AP. Goal: TEXARKANA COLLEGE		
AP.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AP.1.2. Strategy: STUDENT SUCCESS	1,044,894	1,044,893
AP.1.3. Strategy: CONTACT HOUR FUNDING	<u>4,763,265</u>	<u>4,763,264</u>
AP.2. Objective: NON-FORMULA SUPPORT		
AP.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal AP: TEXARKANA COLLEGE	\$ 6,988,565	\$ 6,988,563
AQ. Goal: TEXAS SOUTHMOST COLLEGE		
AQ.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AQ.1.2. Strategy: STUDENT SUCCESS	1,465,495	1,465,494
AQ.1.3. Strategy: CONTACT HOUR FUNDING	<u>7,189,103</u>	<u>7,189,103</u>
Total, Goal AQ: TEXAS SOUTHMOST COLLEGE	\$ 9,335,004	\$ 9,335,003
AR. Goal: TRINITY VALLEY COMMUNITY COLLEGE		
AR.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AR.1.2. Strategy: STUDENT SUCCESS	1,801,585	1,801,584
AR.1.3. Strategy: CONTACT HOUR FUNDING	<u>7,787,645</u>	<u>7,787,644</u>
Total, Goal AR: TRINITY VALLEY COMMUNITY COLLEGE	\$ 10,269,636	\$ 10,269,634
AS. Goal: TYLER JUNIOR COLLEGE		
AS.1.1. Strategy: BACHELOR OF APPLIED TECHNOLOGY	\$ 122,110	\$ 122,110
AS.1.2. Strategy: CORE OPERATIONS	680,406	680,406
AS.1.3. Strategy: STUDENT SUCCESS	2,900,662	2,900,662
AS.1.4. Strategy: CONTACT HOUR FUNDING	<u>15,382,976</u>	<u>15,382,975</u>
Total, Goal AS: TYLER JUNIOR COLLEGE	\$ 19,086,154	\$ 19,086,153
AT. Goal: VERNON COLLEGE		
AT.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AT.1.2. Strategy: STUDENT SUCCESS	744,905	744,905
AT.1.3. Strategy: CONTACT HOUR FUNDING	3,817,119	3,817,119
AT.2. Objective: NON-FORMULA SUPPORT		
AT.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

AV.1.2. Strategy: STUDENT SUCCESS	1,400,409	1,400,408
AV.1.3. Strategy: CONTACT HOUR FUNDING	<u>6,844,519</u>	<u>6,844,518</u>
Total, Goal AV: WEATHERFORD COLLEGE	\$ 8,925,334	\$ 8,925,332
AW. Goal: WESTERN TEXAS COLLEGE		
AW.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AW.1.2. Strategy: STUDENT SUCCESS	441,176	441,175
AW.1.3. Strategy: CONTACT HOUR FUNDING	2,141,497	2,141,497
AW.2. Objective: NON-FORMULA SUPPORT		
AW.2.1. Strategy: NEED-BASED SUPPLEMENT	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total, Goal AW: WESTERN TEXAS COLLEGE	\$ 3,763,079	\$ 3,763,078
AX. Goal: WHARTON COUNTY JUNIOR COLLEGE		
AX.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
AX.1.2. Strategy: STUDENT SUCCESS	1,755,620	1,755,620
AX.1.3. Strategy: CONTACT HOUR FUNDING	<u>6,869,229</u>	<u>6,869,229</u>
Total, Goal AX: WHARTON COUNTY JUNIOR COLLEGE	\$ 9,305,255	\$ 9,305,255
Grand Total, PUBLIC COMMUNITY/JUNIOR COLLEGES	<u>\$ 939,933,596</u>	<u>\$ 935,601,548</u>

Object-of-Expense Informational Listing:

Salaries and Wages	\$ 529,084,346	\$ 529,084,305
Other Personnel Costs	903,513	903,513
Faculty Salaries (Higher Education Only)	378,715,884	378,715,879
Consumable Supplies	52,375	52,375
Utilities	242,703	242,703
Other Operating Expense	21,641,590	21,641,588
Client Services	416,955	416,955
Grants	4,807,000	475,000
Capital Expenditures	<u>4,069,230</u>	<u>4,069,230</u>
Total, Object-of-Expense Informational Listing	<u>\$ 939,933,596</u>	<u>\$ 935,601,548</u>

Estimated Allocations for Employee Benefits and Debt Service Appropriations Made Elsewhere in this Act:

Employee Benefits

Retirement	\$ 106,903,754	\$ 110,826,433
Group Insurance	<u>189,474,831</u>	<u>189,474,831</u>

Total, Estimated Allocations for Employee Benefits and Debt Service Appropriations Made Elsewhere in this Act

<u>\$ 296,378,585</u>	<u>\$ 300,301,264</u>
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2. Administration of Appropriated Funds. Funds appropriated above shall be administered by the Texas Higher Education Coordinating Board.

3. Appropriation Eligibility. To be eligible for and to receive an appropriation a public community/junior college must be certified as required by Education Code, Chapter 61, §61.063, and comply with the following provisions:

- a. The Texas Higher Education Coordinating Board shall 1) determine whether each eligible public community/junior college has complied with all the provisions of this section; 2) determine each college's list of approved courses; and 3) certify its findings and such lists to the State Auditor not later than October 1 of each fiscal year. Each public community/junior college shall make such reports to the Texas Higher Education Coordinating Board as may

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

- c. Each community/junior college must use a registration and financial reporting system which is sufficient to satisfy the audit requirements of the State Auditor and furnish any reports and information as the auditor may require.
- d. Each community/junior college must file by December 1 of each fiscal year directly with the Governor, Legislative Budget Board, the Legislative Reference Library, and the Texas Higher Education Coordinating Board, a copy of an annual operating budget, and subsequent amendments thereto, approved by the community/junior college governing board. The operating budget shall be in such form and manner as may be prescribed by the board and/or agency with the advice of the State Auditor providing, however, that each report include departmental operating budgets by function.

4. Audit of Compliance. The compliance of each public community/junior college with the requirements set forth in the paragraphs above shall be ascertained by the State Auditor who shall also audit the pertinent books and records of each college as necessary.

5. Vouchers for Disbursement of Appropriated Funds. Vouchers for disbursement of the sums appropriated hereinabove shall be prepared by the Texas Higher Education Coordinating Board on the basis of the provisions in the paragraphs above and the warrants issued in payment thereof shall be issued in compliance with Education Code, §130.0031.

Funds appropriated above to Howard County College for the operation of the SouthWest College for the Deaf shall be distributed in accordance with the installment schedule for Category 1 junior colleges.

The total amount of funds appropriated above in each year of the biennium to Midland College in Strategy AB.2.1, Permian Basin Petroleum Museum, should be distributed on September 1 of the year funds are appropriated. Prior to the disbursement of any state funds, Midland College shall implement a grant agreement with Permian Basin Petroleum Museum specifying the use of funds, and that funds shall be spent according to state law and the General Appropriations Act.

In submitting vouchers for disbursement of the funds herein appropriated, the Texas Higher Education Coordinating Board, shall certify to the State Comptroller of Public Accounts that each school listed has qualified and is entitled to receive such funds under the provisions set forth in this Act under the heading "Public Community/Junior Colleges."

6. Unobligated Balances. At the close of each fiscal year each community/junior college shall report to the Coordinating Board the amount of state allocations which have not been obligated within each line item and shall return that amount to the State Treasury for deposit in the General Revenue Fund.

7. Adjustment of Contact Hours. Texas Higher Education Coordinating Board is authorized to review the accuracy of the contact hour data reported to the Coordinating Board by community college districts. In the event of data reporting errors, the Coordinating Board is authorized to adjust the fiscal year's formula appropriations as necessary to reflect the corrected data elements.

8. Separation of Funds. The funds appropriated by the State shall be maintained separately by community/junior colleges from other sources of income.

9. Supplanting of Federal Funds Prohibited. State funds shall not be used to supplant federal funds for the Workforce Investment Act programs conducted by community/junior colleges.

10. Residency of Texas Department of Criminal Justice Inmates. All inmates of the Texas

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

- b. Out of the General Revenue funds appropriated to the Teacher Retirement System, an estimated \$179,014,190 is appropriated for the state matching contribution for public community college employees.
- c. Out of the General Revenue funds appropriated to the Optional Retirement Program, an estimated \$38,715,997 is appropriated for the state matching contribution for public community college employees.

- 12. Financial Information Reporting Requirement.** Each community college shall provide to the Texas Higher Education Coordinating Board financial data related to the operation of each community college using the specific content and format prescribed by the Coordinating Board. Each community college shall provide the report no later than January 1st of each year.

The Coordinating Board shall provide an annual report due on May 1 to the Legislative Budget Board and Governor's Office about the financial condition of the state's community college districts.

- 13. Limitations of Formula Funding Contact Hours.** To control costs and limit General Revenue formula appropriations contact hours related to a course for which a student is generating formula funding for the third time shall be excluded from being counted in the hours reported by the Higher Education Coordinating Board to the Legislative Budget Board for formula funding.
- 14. Approved Elements of Expenditure and Non-formula Support Item Expenditures.** The expenditures by a public community/junior college of any funds received by it under these provisions headed "Public Community/Junior Colleges" shall be limited to the payment of the following elements of cost: instruction, academic support, student services, institutional support, organized activities, and staff benefits associated with salaries paid from general revenue. It is specifically provided, however, that in addition to the purposes enumerated herein, the funds appropriated above for non-formula support items may be expended for salaries, wages, travel, capital outlay and other necessary operating expenses. It is specifically provided that funds appropriated above may not be used for the operation of intercollegiate athletics.
- 15. Funding for StarLink at Dallas Community College.** Funds identified above in Strategy N.2.2, StarLink, are to be used for the sole purpose of supporting the StarLink program and are subject to the provisions of Rider 2 and Rider 13 in this bill pattern.
- 16. Funding for the Virtual College of Texas at Austin Community College.** Funds identified above in Strategy E.2.1, Virtual College of Texas, are to be used for the sole purpose of supporting the Virtual College of Texas and are subject to the provisions of Rider 2 and Rider 13 in this bill pattern.
- 17. Appropriations for the Bachelor of Applied Technology Program.** The amounts appropriated above in Strategies G.1.1, AB.1.1, AL.1.1, and AS.1.1, are exclusively for the purpose of providing state contributions to each affected district's Bachelor of Applied Technology program.
- 18. Instruction and Administration Funding (Outcomes-Based Model).** Formula funding is allocated among Public Community/Junior Colleges based upon certified contact hours generated in the previous academic year. Formula funding is allocated based on each community college's points earned from a three-year average of student completion of the following metrics:

Metric

Student successfully completes developmental education

Points

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

Student successfully completes first 15 semester credit hours at the institution	1.0
Student successfully completes first 30 semester credit hours at the institution	1.5
Student transfers to a General Academic Institution after successfully completing at least 15 semester credit hours at the community college, or a student in a structured co-enrollment program successfully completing at least 15 semester credit hours at the community college.	3.0
Student receives from the institution an associate's degree, a Bachelor's degree, or a certificate recognized for this purpose by the Coordinating Board in a field other than a critical field, such as Science, Technology, Engineering and Mathematics (STEM), or Allied Health.	1.2
Student receives from the institution an associate's degree, a Bachelor's degree, or a certificate recognized for this purpose by the Coordinating Board in a critical field, including the fields of Science, Technology, Engineering or Mathematics (STEM), or Allied Health.	3.25

- 19. Grayson County College - Viticulture & Enology.** Out of funds appropriated above in Strategy S.2.1, TV Munson Viticulture & Enology Center, \$303,240 in General Revenue in fiscal year 2022 and \$303,240 in General Revenue for fiscal year 2023 shall be used for Viticulture and Enology.
- 20. Hill College - Heritage Museum.** Out of funds appropriated above in Strategy T.2.1, Heritage Museum/Genealogy Center, \$100,000 in General Revenue for fiscal year 2022 and \$100,000 in General Revenue for fiscal year 2023 shall be used for Hill College Texas Heritage Museum.
- 21. Reporting Requirement.** Each public community/junior college shall submit a report to the Legislative Budget Board no later than December 1 of each fiscal year that includes the following information:

 - a. the number of contact hours and success points generated by each campus of the public community/junior college district in the prior fiscal year and the amount of formula funding transferred to each campus of the public community/junior college district in the prior fiscal year; and
 - b. the total tuition and fee revenue collected at each campus of the public community/junior college district in the prior fiscal year and the amount of total tuition and fee revenue that each campus transferred to another campus in the prior fiscal year.
- 22. Alamo Community College - Veteran's Assistance Centers.** Out of the funds appropriated above in Strategy A.2.1, Veteran's Assistance Centers, \$3,855,480 in General Revenue in fiscal year 2022 and \$3,855,480 in General Revenue in fiscal year 2023 shall be used for Veteran's Assistance Centers.
- 23. Texas Innovative Adult Career Education Grant Program.** For all funds appropriated in Strategy E.2.2, Texas Innovative Adult Career Education Grant, any unexpended balances on hand at the end of fiscal year 2022 are hereby appropriated for the same purposes in fiscal year 2023.
- 24. Designation of Critical Field Degrees and Certificates.** The Community and Technical Colleges Formula Advisory Committee, which is convened as per TEC, Section 61.059(b), shall

PUBLIC COMMUNITY/JUNIOR COLLEGES

(Continued)

Community and Technical Colleges Formula Advisory Committee shall institute a formal process to designate and remove critical fields for the purposes of Rider 18 in a transparent, predictable manner based on emerging data and trends. The committee shall apply a formal methodology to the most recent, reasonably available, reliable data to approve two sets of fields for recommendation to the Higher Education Coordinating Board: one recommended for addition to the critical fields list, and one recommended for removal from the critical fields list.

25. Houston Community College - Regional Response Emergency Training Center. Out of funds appropriated above in Strategy U.2.1, Regional Response Emergency Training Center, \$1,187,500 in General Revenue in fiscal year 2022 and \$1,187,500 in General Revenue in fiscal year 2023 shall be used for the Regional Response Emergency Training Center.

26. Need-Based Supplements. Out of funds appropriated above, General Revenue is appropriated as follows:

	<u>2022</u>	<u>2023</u>
Angelina College	\$500,000	\$500,000
Cisco Junior College	\$500,000	\$500,000
Clarendon College	\$500,000	\$500,000
Coastal Bend College	\$500,000	\$500,000
Howard College	\$500,000	\$500,000
Navarro College	\$500,000	\$500,000
Northeast Texas Community College	\$500,000	\$500,000
Panola College	\$500,000	\$500,000
Texarkana College	\$500,000	\$500,000
Vernon College	\$500,000	\$500,000
Western Texas College	\$500,000	\$500,000

Eligibility for appropriations made in this rider considers the following:


- a. A fiscal year 2020 composite financial index as calculated by the Higher Education Coordinating Board, including:
 - a. expendable assets to total expenses;
 - b. expendable assets to total noncurrent liabilities;
 - c. growth in expendable assets during the previous fiscal year;
 - d. operating surplus or deficit;
 - e. availability of capital resources; and
 - f. amount of debt in relation to net position;
- b. Six-year contact hour growth trend;
- c. The average income of the students in fiscal year 2020 that completed a Free Application for Federal Student Aid (FAFSA), completed a Texas Application for State Financial Aid (TASFA), or were enrolled in the institution and received aid but did not complete a FAFSA or TASFA;
- d. The July 1, 2019 population of the municipality containing the Community College's main campus, as determined by the United States Census Bureau; and
- e. Fiscal year 2020 student contact hours as related to fiscal year 2020 gross assessed district valuation.

**Public Community/Junior Colleges
Higher Education Employees Group Insurance Contributions
Fiscal Years 2022-23**

	FY 2022	FY 2023
Alamo Community College	\$ 14,482,052	\$ 14,482,052
Alvin College	\$ 1,880,860	\$ 1,880,860
Amarillo College	\$ 3,536,992	\$ 3,536,992
Angelina College	\$ 1,438,096	\$ 1,438,096
Austin Community College	\$ 11,908,726	\$ 11,908,726
Blinn College	\$ 4,183,097	\$ 4,183,097
Brazosport College	\$ 1,470,790	\$ 1,470,790
Central Texas College	\$ 2,749,335	\$ 2,749,335
Cisco Junior College	\$ 846,435	\$ 846,435
Clarendon College	\$ 413,157	\$ 413,157
Coastal Bend College	\$ 874,948	\$ 874,948
College of the Mainland	\$ 2,309,138	\$ 2,309,138
Collin County CC	\$ 6,114,179	\$ 6,114,179
Dallas County College	\$ 19,168,537	\$ 19,168,537
Del Mar College	\$ 4,281,371	\$ 4,281,371
El Paso Community College	\$ 7,110,976	\$ 7,110,976
Frank Phillips College	\$ 413,092	\$ 413,092
Galveston College	\$ 930,643	\$ 930,643
Grayson County College	\$ 1,501,883	\$ 1,501,883
Hill College	\$ 1,244,991	\$ 1,244,991
Houston College	\$ 13,808,211	\$ 13,808,211
Howard College	\$ 1,280,091	\$ 1,280,091
Southwest College for the Deaf	\$ 137,221	\$ 137,221
Kilgore College	\$ 2,285,031	\$ 2,285,031
Laredo College	\$ 3,414,331	\$ 3,414,331
Lee College	\$ 1,922,081	\$ 1,922,081
Lone Star College	\$ 13,719,102	\$ 13,719,102
McLennan College	\$ 3,286,566	\$ 3,286,566
Midland College	\$ 2,134,278	\$ 2,134,278
Navarro College	\$ 1,654,405	\$ 1,654,405
North Central Texas	\$ 2,003,958	\$ 2,003,958
Northeast Texas CC	\$ 835,702	\$ 835,702
Odessa College	\$ 2,136,292	\$ 2,136,292
Panola College	\$ 1,031,834	\$ 1,031,834
Paris Junior College	\$ 1,224,942	\$ 1,224,942
Ranger College	\$ 542,994	\$ 542,994
San Jacinto College	\$ 8,141,971	\$ 8,141,971
South Plains College	\$ 3,687,006	\$ 3,687,006
South Texas College	\$ 6,235,046	\$ 6,235,046
Southwest Texas	\$ 1,582,436	\$ 1,582,436
Tarrant County	\$ 14,309,416	\$ 14,309,416
Temple Junior College	\$ 1,686,725	\$ 1,686,725
Texarkana College	\$ 1,285,993	\$ 1,285,993
Texas Southmost College	\$ 1,107,950	\$ 1,107,950
Trinity Valley	\$ 1,951,045	\$ 1,951,045
Tyler Junior College	\$ 4,103,703	\$ 4,103,703
Vernon College	\$ 1,185,715	\$ 1,185,715
Victoria College	\$ 1,490,539	\$ 1,490,539
Weatherford College	\$ 1,745,710	\$ 1,745,710
Western Texas College	\$ 704,417	\$ 704,417
Wharton College	\$ 1,980,822	\$ 1,980,822
TOTAL	\$ 189,474,831	\$ 189,474,831

CERTIFICATION OF 2021 APPRAISAL ROLL
FOR
TEXARKANA COLLEGE

I, John Michael Brower, Chief Appraiser for Bowie Central appraisal District, Bowie County, Texas, solemnly swear that the attached is that portion of the Approved Appraisal Roll of the Bowie Central Appraisal District which lists property taxable by Texarkana College.

Chief Appraiser  Date 7/20/2021
John Michael Brower

State of Texas
County of Bowie

Before me, a notary, on this day, Tuesday, July 20, 2021, personally appeared John M. Brower, known to me to be the person whose name is subscribed to the foregoing document and being by me first duly sworn, declared that the statements therein contained are true and correct.


Notary Public's Signature



**TEXARKANA COLLEGE
2021 CERTIFIED VALUES**

TAXABLE VALUE*	\$6,132,683,534
TAXABLE VALUES OF FROZEN ITEMS	\$1,023,665,012
NEW IMPROVEMENTS	\$42,297,317
ANNEXATIONS	N/A
FROZEN TAX	\$966,059
2021 AVG HOME	\$113,643
2020 AVG HOME	\$108,064
NEW ABSOLUTE EXEMPTIONS	\$1,059,404
NEW PARTIAL EXEMPTIONS	\$6,661,850
NEW PRODUCTIVITY LOSS	\$8,642,615
PROTESTED VALUES (128)	\$84,908,902

*Taxable Values do not include Protested Items.

Market Values						
Category	Amount	Items	Exempt	Items		
Homesite Land	320,703,696	18,296	24,800	4		
Market of Ag and Timber	1,021,845,289	7,259	0	0		
Other Land	1,041,976,382	26,279	316,079,031	2,966		
Total Land	2,384,525,367	53,502	316,103,831	2,922	Net Land	2,068,421,536 (+)
Homesite Improvements	2,403,886,542	19,572	272,497	4		
Other Improvements	3,389,945,157	20,779	1,446,693,071	982		
Total Improvements	5,793,831,699	40,232	1,446,965,568	986	Net Improvements	4,346,866,131 (+)
Homesite Personal	234,550	2	0	0		
Other Personal	840,131,027	4,573	12,807,050	141		
Total Personal	840,365,577	4,573	12,807,050	141	Net Personal	827,558,527 (+)
Total Minerals	0	0	0	0	Net Mineral	0 (+)
Total Market	9,018,722,643	62,589	1,775,876,449	3,263	Net Market Value	7,242,846,194 (=)

Assessed Values				
Category	Amount	Items		
Market of Ag Land	577,198,747	5,616		
Market of Timber Land	444,646,542	4,333		
Productivity of Ag Land	37,851,650	5,616		
Productivity of Timber Lan	29,952,366	4,333		
Productivity Loss	954,041,273	7,259		
Timber Floor Gain	0	0		
Market of Capped Homesites	170,738,636	1,839		
Homesite Cap	152,192,527	1,839		
Homesite Cap Loss	18,546,109	1,839		
Net Appraised	6,270,258,812	59,326		

Taxable Values				
Category	Amount	Items		
State General Homestead	0	18,550		
State Over 65	0	7,372		
State Disabled Person	0	1,292		
Disabled Veteran	98,419,675	1,797		
Local General Homestead	0	18,550		
Local Over 65	35,357,997	7,372		
Local Disabled Person	0	1,292		
Minimum \$500	109,319	302		
Freeport / GIT	0	0		
TECQ Pollution Control	1,762,983	21		
Solar / Wind Powered	0	0		
Historical	0	0		
Water Conservation	0	0		
Absolute	1,925,304	28		
Foreign Trade Zone	0	0		
Abatement	0	0		
Chapter 313	0	0		
Miscellaneous	0	0		
Total Exemptions	137,575,278	19,199		
Total Taxable	6,132,683,534	58,535		

Excludes 128 Withheld Items

Net Market Value	7,242,846,194 (+)
Productivity Loss	954,041,273 (-)
Timber Floor Gain	0 (+)
Homesite Cap Loss	18,546,109 (-)
Net Appraised	6,270,258,812 (=)
Net Appraised	6,270,258,812 (+)
Total Exemptions	137,575,278 (-)
Total Taxable	6,132,683,534 (=)

Tax Levy

Category	Amount	Items
Total Taxable	6,132,683,534	58,535
Tax Rate		.123081
Gross Tax Levy	7,548,166.34	58,514
Taxable of Frozen Items	1,023,665,012	8,494
Tax on Frozen Items	1,259,936.67	8,494
Frozen Taxes	966,058.73	8,494
Frozen Tax Loss	293,877.94	8,019
Late Ag Penalty Gain	772.18	51
Late Rendition Penalty Gai	3,815.26	169
Chapter 313 I&S Gain	.00	0
Tax Levy Gain	4,587.44	220
Total Tax Levy	7,258,875.84	58,514

Gross Tax Levy	7,548,166.34 (+)
Frozen Tax Loss	293,877.94 (-)
Tax Levy Gain	4,587.44 (+)
Total Tax Levy	7,258,875.84 (=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	3,118,262,003	2,993,703,079	27,439
B/Multifamily Residence	272,091,576	271,819,397	594
C/Vacant Lot	163,607,676	159,038,917	13,460
D/Ag Land	1,168,161,047	232,801,699	8,689
E/Farm & Ranch Improvement	500,242,798	462,358,859	3,426
F1/Commercial Real	1,027,769,244	1,024,955,117	2,428
F2/Industrial Real	96,692,581	96,692,581	134
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	199,222,335	199,222,274	281
L1/Commercial Personal	329,611,826	329,503,837	3,782
L2/Industrial Personal	251,149,076	249,384,824	345
M/Tangible Other	60,178,330	58,509,286	3,059
N/Intangible	0	0	0
O/Residential Inventory	6,572,245	6,235,338	1,799
S/Special Inventory Tax	47,575,290	47,575,290	83
X/Totally Exempt Property	1,710,167	883,036	68
Y/Unidentified Category	0	0	0

Avg. Home
 \$113,643

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	84,908,902	84,908,902	128
Total Withheld	84,908,902	84,908,902	128

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	1,059,404	0	14
New Partial Exemption	6,661,850	0	343
New Productivity Loss	8,642,615	0	128
Homesite New Improvements	11,844,376	10,808,815	133
Other New Improvements	40,755,667	31,488,502	214
Homesite New Personal	0	0	0
Other New Personal	0	0	0

New Imp.
 \$42,297,317

Category	Amount	Items	Market Values			
			Exempt	Items		
Homesite Land	100,900	4	0	0		
Market of Ag and Timber	0	0	0	0		
Other Land	17,559,268	50	55,650	1		
Total Land	17,660,168	55	55,650	1	Net Land	17,604,518 (+)
Homesite Improvements	769,307	6	0	0		
Other Improvements	53,499,411	46	573,404	1		
Total Improvements	54,268,718	51	573,404	1	Net Improvements	53,695,314 (+)
Homesite Personal	0	0	0	0		
Other Personal	14,921,486	68	1,312,416	2		
Total Personal	14,921,486	68	1,312,416	2	Net Personal	13,609,070 (+)
Total Minerals	0	0	0	0	Net Mineral	0 (+)
Total Market	86,850,372	124	1,941,470	3	Net Market Value	84,908,902 (=)

Category	Amount	Items	Assessed Values	
Market of Ag Land	0	0		Net Market Value
Market of Timber Land	0	0		
Productivity of Ag Land	0	0		
Productivity of Timber Lan	0	0		Productivity Loss
Productivity Loss	0	0		0 (-)
Timber Floor Gain	0	0		Timber Floor Gain
				0 (+)
Market of Capped Homesites	0	0		
Homesite Cap	0	0		
Homesite Cap Loss	0	0		Homesite Cap Loss
				0 (-)
Net Appraised	84,908,902	121	Represents 1.35% Withheld	Net Appraised
				84,908,902 (=)

Category	Amount	Items	Taxable Values	
State General Homestead	0	2		Net Appraised
State Over 65	0	0		
State Disabled Person	0	0		
Disabled Veteran	0	0		
Local General Homestead	0	2		
Local Over 65	0	0		
Local Disabled Person	0	0		
Minimum \$500	0	0		
Freeport / GIT	0	0		
TECQ Pollution Control	0	0		
Solar / Wind Powered	0	0		
Historical	0	0		
Water Conservation	0	0		
Absolute	0	0		
Foreign Trade Zone	0	0		
Abatement	0	0		
Chapter 313	0	0		
Miscellaneous	0	0		
Total Exemptions	0	2		Total Exemptions
				0 (-)
Total Taxable	84,908,902	121		Total Taxable
				84,908,902 (=)

Tax Levy

Category	Amount	Items
Total Taxable	84,908,902	121
Tax Rate		.123081
Gross Tax Levy	104,506.70	121
Taxable of Frozen Items	0	0
Tax on Frozen Items	.00	0
Frozen Taxes	.00	0
Frozen Tax Loss	.00	0
Late Ag Penalty Gain	.00	0
Late Rendition Penalty Gai	.00	0
Chapter 313 I&S Gain	.00	0
Tax Levy Gain	.00	0
Total Tax Levy	104,506.70	121

Gross Tax Levy	104,506.70 (+)
Frozen Tax Loss	.00 (-)
Tax Levy Gain	.00 (+)
Total Tax Levy	104,506.70 (=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	2,233,451	2,233,451	9
B/Multifamily Residence	4,428,948	4,428,948	2
C/Vacant Lot	438,101	438,101	6
D/Ag Land	0	0	0
E/Farm & Ranch Improvement	561,137	561,137	3
F1/Commercial Real	63,638,195	63,638,195	35
F2/Industrial Real	0	0	0
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	344,306	344,306	5
L1/Commercial Personal	12,824,129	12,824,129	62
L2/Industrial Personal	440,635	440,635	1
M/Tangible Other	0	0	0
N/Intangible	0	0	0
O/Residential Inventory	0	0	2
S/Special Inventory Tax	0	0	0
X/Totally Exempt Property	0	0	0
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	84,908,902	84,908,902	128
Total Withheld	84,908,902	84,908,902	128

Market Values						
Category	Amount	Items	Exempt	Items		
Homesite Land	320,804,596	18,300	24,800	4		
Market of Ag and Timber	1,021,845,289	7,259	0	0		
Other Land	1,059,535,650	26,329	316,134,681	2,967		
Total Land	2,402,185,535	53,557	316,159,481	2,923	Net Land	2,086,026,054 (+)
Homesite Improvements	2,404,655,849	19,578	272,497	4		
Other Improvements	3,443,444,568	20,825	1,447,266,475	983		
Total Improvements	5,848,100,417	40,283	1,447,538,972	987	Net Improvements	4,400,561,445 (+)
Homesite Personal	234,550	2	0	0		
Other Personal	855,052,513	4,641	14,119,466	143		
Total Personal	855,287,063	4,641	14,119,466	143	Net Personal	841,167,597 (+)
Total Minerals	0	0	0	0	Net Mineral	0 (+)
Total Market	9,105,573,015	62,713	1,777,817,919	3,266	Net Market Value	7,327,755,096 (=)

Assessed Values				
Category	Amount	Items		
Market of Ag Land	577,198,747	5,616		
Market of Timber Land	444,646,542	4,333		
Productivity of Ag Land	37,851,650	5,616		
Productivity of Timber Lan	29,952,366	4,333		
Productivity Loss	954,041,273	7,259		
Timber Floor Gain	0	0		
Market of Capped Homesites	170,738,636	1,839		
Homesite Cap	152,192,527	1,839		
Homesite Cap Loss	18,546,109	1,839		
Net Appraised	6,355,167,714	59,447		

Taxable Values				
Category	Amount	Items		
State General Homestead	0	18,552		
State Over 65	0	7,372		
State Disabled Person	0	1,292		
Disabled Veteran	98,419,675	1,797		
Local General Homestead	0	18,552		
Local Over 65	35,357,997	7,372		
Local Disabled Person	0	1,292		
Minimum \$500	109,319	302		
Freeport / GIT	0	0		
TECQ Pollution Control	1,762,983	21		
Solar / Wind Powered	0	0		
Historical	0	0		
Water Conservation	0	0		
Absolute	1,925,304	28		
Foreign Trade Zone	0	0		
Abatement	0	0		
Chapter 313	0	0		
Miscellaneous	0	0		
Total Exemptions	137,575,278	19,201		
Total Taxable	6,217,592,436	58,656		

Includes 128 Withheld Items

Net Market Value	7,327,755,096 (+)
Productivity Loss	954,041,273 (-)
Timber Floor Gain	0 (+)
Homesite Cap Loss	18,546,109 (-)
Net Appraised	6,355,167,714 (=)
Net Appraised	6,355,167,714 (+)
Total Exemptions	137,575,278 (-)
Total Taxable	6,217,592,436 (=)

Tax Levy

Category	Amount	Items
Total Taxable	6,217,592,436	58,656
Tax Rate		.123081
Gross Tax Levy	7,652,673.04	58,635
Taxable of Frozen Items	1,023,665,012	8,494
Tax on Frozen Items	1,259,936.67	8,494
Frozen Taxes	966,058.73	8,494
Frozen Tax Loss	293,877.94	8,019
Late Ag Penalty Gain	772.18	51
Late Rendition Penalty Gai	3,815.26	169
Chapter 313 I&S Gain	.00	0
Tax Levy Gain	4,587.44	220
Total Tax Levy	7,363,382.54	58,635

Gross Tax Levy	7,652,673.04 (+)
Frozen Tax Loss	293,877.94 (-)
Tax Levy Gain	4,587.44 (+)
Total Tax Levy	7,363,382.54 (=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	3,120,495,454	2,995,936,530	27,448
B/Multifamily Residence	276,520,524	276,248,345	596
C/Vacant Lot	164,045,777	159,477,018	13,466
D/Ag Land	1,168,161,047	232,801,699	8,689
E/Farm & Ranch Improvement	500,803,935	462,919,996	3,429
F1/Commercial Real	1,091,407,439	1,088,593,312	2,463
F2/Industrial Real	96,692,581	96,692,581	134
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	199,566,641	199,566,580	286
L1/Commercial Personal	342,435,955	342,327,966	3,844
L2/Industrial Personal	251,589,711	249,825,459	346
M/Tangible Other	60,178,330	58,509,286	3,059
N/Intangible	0	0	0
O/Residential Inventory	6,572,245	6,235,338	1,801
S/Special Inventory Tax	47,575,290	47,575,290	83
X/Totally Exempt Property	1,710,167	883,036	68
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	84,908,902	84,908,902	128
Total Withheld	84,908,902	84,908,902	128

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	1,059,404	0	14
New Partial Exemption	6,661,850	0	343
New Productivity Loss	8,642,615	0	128
Homesite New Improvements	11,844,376	10,808,815	133
Other New Improvements	40,755,667	31,488,502	214
Homesite New Personal	0	0	0
Other New Personal	0	0	0

**TEXARKANA COLLEGE
2020 CERTIFIED VALUES**

TAXABLE VALUE*	\$5,920,621,794
TAXABLE VALUES OF FROZEN ITEMS	\$972,885,626
NEW IMPROVEMENTS	\$58,168,730
ANNEXATIONS	\$0
FROZEN TAX	\$943,366
2020 AVG HOME	\$108,064
2019 AVG HOME	\$103,540
NEW ABSOLUTE EXEMPTIONS	\$8,180,049
NEW PARTIAL EXEMPTIONS	\$5,333,704
NEW PRODUCTIVITY LOSS	\$7,636,106
PROTESTED VALUES (132)	\$122,549,711

*Taxable Values do not include Protested Items.

Rank	Owner ID	Owner	Appraised Value	Taxable Value	Tax Levy
1	208376	TCI TEXARKANA, INC	113,980,928	113,980,928	140,288.87
2	199939	AEP SOUTHWESTERN ELEC POWER CO	85,866,173	85,866,173	105,684.94
3	199969	UNION PACIFIC RAILROAD CO	44,433,238	44,433,238	54,688.89
4	211035	WEST FRASER WOOD PRODUCTS INC	29,698,349	29,698,349	36,553.03
5	29287	CHRISTUS HEALTH ARK LA TX	126,767,579	26,521,191	32,642.54
6	199974	VALOR TELECOM OF TEXAS LP	19,745,602	19,745,602	24,303.08
7	203922	MPT OF TEXARKANA-STEWARD LLC	18,154,243	18,154,243	22,344.42
8	198356	RANCHO TEXARKANA INVESTORS LLC	17,728,468	17,728,468	21,820.37
9	24784	WALMART STORES #01-2123	16,219,941	16,219,941	19,963.67
10	213517	ARISTA APARTMENTS LLC ETAL	15,600,000	15,600,000	19,200.64
11	200292	STERNO PRODUCTS	15,467,410	15,467,410	19,037.45
12	195112	LPG APARTMENTS LP	14,200,000	14,200,000	17,477.50
13	191522	PATMOS HOLDING LLC	12,888,245	12,888,245	15,862.98
14	209621	CENTRAL MALL TEXAR REALTY HOLD L	11,979,833	11,979,833	14,744.90
15	87236	DILLARD TEXAS FOUR-POINT,LLC	11,665,591	11,665,591	14,358.13
16	213521	PH OP PKGS, LLC	11,527,461	11,527,461	14,188.11
17	74854	WALMART STORES #01-0181	11,496,231	11,496,231	14,149.67
18	209832	MCN TEXARKANA LLC	11,200,000	11,200,000	13,785.07
19	190810	HUMCO HOLDING GROUP	11,172,453	11,160,738	13,736.76
20	161506	ORR, WILLIAM GREGG	11,113,535	11,113,535	13,678.66
21	199935	BOWIE CASS ELECTRIC COOP INC	10,903,459	10,903,459	13,420.09
22	197975	KANSAS CITY SOUTHERN RAILWAY	10,813,819	10,813,819	13,309.75
23	213655	PHOP PKG 3 LLC	10,688,877	10,688,877	13,155.98
24	161507	ORR, WILLIAM GREGG	10,500,000	10,500,000	12,923.51
25	197979	CENTERPOINT ENERGY ARKLA	10,025,010	10,025,010	12,338.88

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
A1/SINGLE FAMILY RESIDENCE	A	2,978,785,838	2,861,687,542	23,454
A2/SINGLE FAMILY RESIDENCE	A	72,604,857	68,611,313	1,607
A2L/SINGLE FAMILY RESIDENCE	A	23,475,742	22,333,681	1,261
A2M/SINGLE FAMILY RESIDENCE	A	30,616,901	28,898,087	892
A3/SINGLE FAMILY RESIDENCE	A	15,012,116	14,405,907	234
Total for A		3,120,495,454	2,995,936,530	27,448
B/MULTIFAMILY RESIDENCE	B	1,593,762	1,593,762	2
B1/MULTIFAMILY RESIDENCE	B	418,433	327,207	5
B10/MULTIFAMILY RESIDENCE	B	787,727	787,727	2
B11/MULTIFAMILY RESIDENCE	B	388,257	388,257	2
B12/MULTIFAMILY RESIDENCE	B	5,769,562	5,769,562	9
B14/MULTIFAMILY RESIDENCE	B	257,756	257,756	1
B15/MULTIFAMILY RESIDENCE	B	310,808	310,808	1
B16/MULTIFAMILY RESIDENCE	B	4,511,756	4,511,756	7
B17/MULTIFAMILY RESIDENCE	B	2,165,436	2,165,436	3
B2/MULTIFAMILY RESIDENCE	B	56,780,265	56,599,312	406
B20/MULTIFAMILY RESIDENCE	B	7,088,375	7,088,375	8
B24/MULTIFAMILY RESIDENCE	B	3,077,352	3,077,352	5
B3/MULTIFAMILY RESIDENCE	B	5,192,854	5,192,854	29
B30/MULTIFAMILY RESIDENCE	B	1,146,222	1,146,222	2
B32/MULTIFAMILY RESIDENCE	B	1,574,210	1,574,210	2
B33/MULTIFAMILY RESIDENCE	B	2,634,650	2,634,650	1
B36/MULTIFAMILY RESIDENCE	B	5,782,282	5,782,282	3
B39/MULTIFAMILY RESIDENCE	B	950,000	950,000	1
B4/MULTIFAMILY RESIDENCE	B	7,526,710	7,526,710	43
B40/MULTIFAMILY RESIDENCE	B	13,599,822	13,599,822	8
B41/MULTIFAMILY RESIDENCE	B	1,278,088	1,278,088	1
B5/MULTIFAMILY RESIDENCE	B	174,990	174,990	1
B50/MULTIFAMILY RESIDENCE	B	5,574,121	5,574,121	1
B55/MULTIFAMILY RESIDENCE	B	8,910,621	8,910,621	3
B6/MULTIFAMILY RESIDENCE	B	3,389,474	3,389,474	8
B60/MULTIFAMILY RESIDENCE	B	9,015,805	9,015,805	4
B68/MULTIFAMILY RESIDENCE	B	7,805,000	7,805,000	3
B7/MULTIFAMILY RESIDENCE	B	21,137	21,137	1
B75/MULTIFAMILY RESIDENCE	B	9,420,412	9,420,412	2
B8/MULTIFAMILY RESIDENCE	B	4,365,844	4,365,844	11
B93/MULTIFAMILY RESIDENCE	B	2,250,000	2,250,000	1
B99/MULTIFAMILY RESIDENCE	B	102,758,793	102,758,793	20
Total for B		276,520,524	276,248,345	596
C1A/VACANT LOT	C1	13,449,747	12,941,359	904
C1B/VACANT LOT	C1	23,160	23,160	3
C1C/VACANT LOT	C1	75,046,037	73,309,898	1,061
C1R/VACANT LOT	C1	37,816,681	37,318,227	4,082
C1S/VACANT LOT	C1	37,700,152	35,874,374	2,675
Total for C		164,035,777	159,467,018	8,725
D1/QUALIFIED AG LAND	D1	615,226,466	106,593,222	5,019
D1A/QUALIFIED AG LAND	D1	16,394,794	9,376,134	175
D1B/QUALIFIED AG LAND	D1	56,886,950	11,196,589	462
D1F/QUALIFIED AG LAND	D1	2,045,990	719,957	13
D1M/QUALIFIED AG LAND	D1	8,249,405	1,950,838	112
D1S/QUALIFIED AG LAND	D1	8,484,811	2,138,409	77
D2/QUALIFIED AG LAND	D1	367,391,202	81,584,437	2,310
D2A/QUALIFIED AG LAND	D1	13,370,757	2,414,183	77
D2B/QUALIFIED AG LAND	D1	47,610,565	9,073,332	225
D2F/QUALIFIED AG LAND	D1	131,923	131,923	1
D2M/QUALIFIED AG LAND	D1	4,431,566	1,541,687	44
D2S/QUALIFIED AG LAND	D1	12,041,347	1,961,549	95

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
D3/QUALIFIED AG LAND	D1	12,062,092	2,922,633	46
D3A/QUALIFIED AG LAND	D1	73,512	73,512	1
D3B/QUALIFIED AG LAND	D1	600,750	125,748	1
D3S/QUALIFIED AG LAND	D1	2,660,634	594,099	4
D4/QUALIFIED AG LAND	D1	498,283	403,447	27
Total for D		1,168,161,047	232,801,699	8,689
E1/FARM OR RANCH IMPROVEMENT	E	478,486,159	443,579,578	2,959
E2/FARM OR RANCH IMPROVEMENT	E	19,816,394	17,124,264	418
E3/FARM OR RANCH IMPROVEMENT	E	2,481,241	2,196,013	51
E4/FARM OR RANCH IMPROVEMENT	E	20,141	20,141	1
Total for E		500,803,935	462,919,996	3,429
F1/COMMERCIAL REAL PROPERTY	F1	1,067,093,313	1,064,185,789	2,389
F1B/COMMERCIAL REAL PROPERTY	F1	24,407,523	24,407,523	76
F2/INDUSTRIAL REAL PROPERTY	F2	94,334,287	94,334,287	131
F2B/INDUSTRIAL REAL PROPERTY	F2	2,358,294	2,358,294	3
Total for F		1,188,193,417	1,185,285,893	2,599
J2/GAS DISTRIBUTION SYSTEM	J2	12,535,562	12,535,562	26
J3/ELECTRIC COMPANY (INCL COOP)	J3	100,591,148	100,591,148	57
J4/TELEPHONE COMPANY (INCL COOP)	J4	20,001,879	20,001,879	34
J5/RAILROAD	J5	58,411,850	58,411,850	46
J6/PIPELINE COMPANY	J6	2,039,933	2,039,872	96
J7/CABLE TELEVISION COMPANY	J7	5,986,269	5,986,269	19
Total for J		199,566,641	199,566,580	278
L1/COMMERCIAL PERSONAL PROPERTY	L1	342,433,955	342,325,966	3,826
L2/INDUSTRIAL PERSONAL	L2	251,589,711	249,825,459	345
Total for L		594,023,666	592,151,425	4,171
M3/TANGIBLE OTHER PER,MOBILE HOME	M1	60,178,330	58,509,286	3,059
Total for M		60,178,330	58,509,286	3,059
OA1/RESIDENTIAL INVENTORY	O	1,245,877	1,245,877	6
O1/RESIDENTIAL INVENTORY	O	5,227,219	4,890,312	543
Total for O		6,473,096	6,136,189	549
S/SPECIAL INVENTORY TAX	S	47,575,290	47,575,290	83
SUB/SUBDIVIDED	O	99,149	99,149	1,252
Total for S		47,674,439	47,674,439	1,335
X/TOTALLY EXEMPT PROPERTY	XV	856,364	169,632	20
XA1/TOTALLY EXEMPT PROPERTY	XV	71,686	52,261	5
XA3/TOTALLY EXEMPT PROPERTY	XV	0	0	2
XC1/TOTALLY EXEMPT PROPERTY	XV	142,226	98,924	33
XD1/TOTALLY EXEMPT PROPERTY	XV	0	0	1
XD2/TOTALLY EXEMPT PROPERTY	XV	14,143	14,143	1
XFB/TOTALLY EXEMPT PROPERTY	XV	0	0	1
XF1/TOTALLY EXEMPT PROPERTY	XV	728,441	548,076	6
XL2/TOTALLY EXEMPT PROPERTY	L2	0	0	1
XXX/UNKNOWN	C1	0	0	2
Total for X		1,812,860	883,036	72
Z/CARRIED AT ACCOUNTS (ALL Z'S)	C1	10,000	10,000	4,739
ZJ1/UNIDENTIFIED CATEGORY	J1	0	0	1
ZJ4/UNIDENTIFIED CATEGORY	J4	0	0	6
ZJ5/UNIDENTIFIED CATEGORY	J5	0	0	1
ZL1/UNIDENTIFIED CATEGORY	L1	1,000	1,000	17
Total for Z		11,000	11,000	4,764
Jurisdiction Total		7,327,950,186	6,217,591,436	65,714

This report does not include properties that are totally exempt.

**Texarkana College
HB 1495 Requirements
Fiscal Year 2021-2022**

	2020-2021 Actual Expenditures	2021-2022 Budgeted Expenditures
Total	\$ <u>14,466</u>	\$ <u>14,500</u>

HB 1495 from the 86th Legislature added a requirement for proposed budgets to include information on expenditures directly or indirectly influencing or attempting to influence the outcome of legislation.

A photograph of a campus scene featuring a paved walkway, green lawns, and large trees. A prominent brick tower is visible on the right side. A large, semi-transparent white circle is centered over the image, containing the text 'APPENDIX A' in a dark blue, serif font.

APPENDIX A



TEXARKANA
COLLEGE

2021-2022
Employee Handbook
& Compensation Plan

2021-2022 Texarkana College Employee Handbook and Compensation Plan

This Texarkana College Employee Handbook and Compensation Plan is produced for all employees and community members to provide information about the College's compensation procedures and other employment information.

The purpose of Texarkana College's compensation system is to attract and retain high quality personnel. The President of the College is responsible for the development, maintenance, and administration of employee pay systems in accordance with Board policies and administrative procedures in the Compensation Plan.

This Handbook and Compensation Plan will be updated annually to reflect any changes that are made through the budgetary planning process. The Office of Human Resources, regardless of any possible typographical errors contained in this handbook, shall determine final calculations of all wages and salaries.

The Texarkana College Compensation Plan is available on the College website at <http://www.texarkanacollege.edu/human-resources/> and in the Human Resources Office.

Employee Evaluation

All College District employees shall be evaluated in the performance of their duties at least annually. The performance of assigned duties and other job-related criteria shall provide the basis of an employee's evaluation and appraisal. Employees shall be informed of the criteria for which they will be evaluated. The administration of the College District shall develop forms and procedures necessary for facilitation of the evaluation process. Ratings from the evaluation and appraisal process shall be based on the evaluation instrument and cumulative performance data gathered by supervisors throughout the year. All administrators and professional staff shall be evaluated by the appropriate supervisor. (Board Policy DLA-Local). Annual performance appraisals for administrators will be conducted each spring prior to contract recommendations to the Board of Trustees for the following academic year.

Annual performance reviews for non-contracted employees should be complete by June of the academic year.

Supervisors will review each evaluation with the employee, the employee should receive a copy of the evaluation, and the original document will be kept in the employee's confidential personnel file.

For more information on the Faculty and/or Dean Evaluation process, please refer to the TC Faculty Handbook and the Faculty Evaluation Handbook.

Pay Description and Distribution

Texarkana College employees shall be compensated based on assigned positions and the compensation rates as approved by the Board. Jobs are classified for pay purposes on the basis of qualifications and duties as defined by the College, and all employees will be paid based on the salary scale or assigned pay range unless exceptions are granted by the College President.

Annual salary increases will be considered each year during the budgetary planning process. Any increase in salary will be contingent upon the employee receiving an overall satisfactory or above rating on the annual performance appraisal.

Additional stipends or supplemental payments that fall outside the scope of this Compensation Plan may be authorized by the President or designee.

Employees will be paid according to the College's payroll schedule. All employees are paid by Direct Deposit to each employee's bank account on the day of payroll. The payroll schedule for 2021-2022 is as follows:

September 15, 2021	December 15, 2021	March 15, 2022	June 15, 2022
September 30, 2021	December 17, 2021*	March 31, 2022	June 30, 2022
October 15, 2021	January 14, 2022	April 15, 2022	July 15, 2022
October 29, 2021	January 31, 2022	April 29, 2022	July 29, 2022
November 15, 2021	February 15, 2022	May 13, 2022	August 15, 2022
November 30, 2021	February 28, 2022	May 31, 2022	August 31, 2022

**This pay date is scheduled early, instead of being on December 31, 2021*

Merit Employee Pay

Merit pay (either as One-Time Payment or Merit Salary Increase) may be approved in excess of contractual amount for an employee or employees for reasons or public purpose that serve in the best interests of the College. (Policy DEA – Legal)

To be eligible for a merit salary increase, an employee must have been employed by the institution of higher education for the six months immediately preceding the effective date of the increase and at least six months must have elapsed since the employee's last merit salary increase.

The employee must have demonstrated meritorious performance evidenced by performance evaluation or have successfully completed a special project of significant importance to warrant special recognition.

Applying for Interdepartmental Transfer

Employees of Texarkana College who apply for a position with another department will not be considered unless the employee has notified their immediate supervisor of their intent to apply.

Job Classifications

All jobs will be classified as exempt or nonexempt in accordance with the federal requirements of the Fair Labor Standards Act. The Office of Human Resources will determine the classification of each position based on the description of assigned job duties and the method of compensation. Generally, an employee is exempt if the employee's primary duties are executive, administrative, or professional as defined in FLSA regulations and is compensated on a salary basis.

All nonexempt employees are required to submit their weekly hours worked to the Office of Human Resources. Nonexempt full-time employees will complete their time sheet at the end of each week and submit with supervisor signature to HR by Monday of the following week. Part time nonexempt employees submit their time sheets on the 1st and the 16th of each month. In the event either of these dates fall on a non-workday, the next workday will be the submittal date.

Overtime

Nonexempt employees who physically work more than 40 hours in any work week will receive overtime compensation at time-and-a-half rates in compensatory time off or pay. A supervisor must approve all overtime worked in advance and is responsible for preventing unauthorized overtime. Nonexempt employees shall not be allowed to work beyond their regular schedule without prior authorization.

Compensatory time may be accumulated up to a maximum limit of 60 hours at full value and will be taken prior to using other employee leave. An employee shall use compensatory time within the duty year in which it is earned. If an employee has any unused compensatory time remaining at the end of a fiscal year, the employee shall receive overtime pay (TC Board Policy DEA – Local).

2021-2022 Summary of Benefits

Part-time Employees (up to 20 hours weekly) – non-students

Retirement – FICA-Alternative account

- Employee contribution – 3.75% of gross earnings
- Employer match contribution – 3.75% of gross earnings

Part-time Employees (21 to 29 hours weekly)

Retirement – TRS (Teacher Retirement System)

- Employee contribution – 8.0% of eligible gross earnings
- Employer match contribution – 7.75% of eligible gross earnings

Benefit-eligible Employees (30 or more hours weekly)

Retirement – TRS (Teacher Retirement System)

- Employee contribution – 8.0% of eligible gross earnings
- Employer match contribution – 7.75% of eligible gross earnings

Or

Retirement – ORP (Optional Retirement System) *Faculty or eligible administrators may select this option*

- Employee contribution – 6.65% of eligible gross earnings
- Employer match contribution – 6.6% of eligible gross earnings

Health Insurance – *(contribution amounts subject to increase per ERS)*

- Health Select of Texas
 - Employee only – \$0 cost to employee, \$624.84 employer contribution (monthly)
 - Employee and Spouse – \$357.54 cost to employee, \$982.36 employer contribution (monthly)
 - Employee and Children - \$239.38 cost to employee, \$864.20 employer contribution (monthly)
 - Employee and Family - \$596.92 cost to employee, \$1,221.74 employer contribution (monthly)

Long Term Disability – Premium paid by the College

Life Insurance – Premium paid by the College for up to 2 times employee annual salary, not to exceed \$45,000

- Employee may opt for additional coverage up to 4 times annual salary

Additional Optional Benefits – employee expense

- Dental
- Vision
- Short Term Disability
- AD&D Insurance
- Dependent Life Insurance
- TSA (Tax-Sheltered Annuity)
- Tex-Flex Account – Health Care and Dependent Care
- Charitable Contribution through payroll deduction

Employee Leave

Full Time employees are given 1 sick day per month of employment. 9-Month Faculty are allotted 9 sick days annually, and 12-Month employees are allotted 12 sick days annually. Two of these days can be designated for personal leave. Sick leave is awarded on the 15th of each month.

Employees with 12-Month assignments are allotted 1 vacation day per month for a total of 10 annually. Vacation days are not awarded during the months of July and August. Vacation days are also awarded on the 15th of each month.

Sick leave will accrue year to year but shall not exceed 90 days total. Vacation days are intended to be used during each academic year awarded, but the employee can carry forward up to 5 vacation days into the next academic year with supervisor approval. These carry-over days must be used by December 1st of the following academic year. Exceptions will be made only with administrative approval.

Use of sick and vacation leave shall be done only in 2-hour increments. Vacation time shall be approved prior to time taken.

Faculty on 12-Month assignments will be required to use allotted vacation time during non-instructional days. Exceptions to this can be approved by the Division Dean for those 12-Month Faculty who have extended instructional assignments (i.e. Dual Credit courses).

Catastrophic Leave Bank

The College maintains an annual catastrophic leave bank to provide leave to employees for a catastrophic illness or injury that incapacitates an employee and that creates a financial hardship because the employee has exhausted all accumulated leave.

Definition of Catastrophic Leave

A catastrophic illness or injury is an unforeseeable, unexpected, and undesired condition or combination of conditions and their complications. This type of illness or injury is a life-altering event beyond the employee's control and affords little or no opportunity to consider or plan for the event. A catastrophic illness or injury is of such a severe nature that it directly affects the mental or physical health of the employee, to the extent that it requires the services of a licensed health-care practitioner and subsequent hospital admittance, and, as diagnosed by a licensed health-care practitioner, results in the employee's incapacity to perform his or her job functions for a minimum of 30 calendar days. A catastrophic illness or injury forces the employee to exhaust all leave earned by that employee and to lose compensation from the College District. It includes a condition or event that creates a financial hardship for the employee, i.e., for which the employee is not receiving or cannot receive any other financial benefits. Complications resulting from pregnancy shall be treated the same as any other condition. A catastrophic illness or injury shall not affect an employee's rights or benefits under the Family and Medical Leave Act, temporary disability leave, or personal illness leave.

Bank Year

The bank year for the College's catastrophic leave bank is September 1 through August 31.

Full-Time Personnel

Full-time personnel, for purposes of the catastrophic leave bank, means College employees who are eligible to accrue sick and/or vacation leave.

Day

For purposes of the catastrophic leave bank, "day" means an employee workday unless otherwise specified.

Bank Membership

All full-time personnel may become members of the bank. An employee must be a member in order to receive bank leave. Membership is voluntary. An employee's donation to the bank of leave hours equivalent to one workday of sick leave per bank year shall establish membership in the bank. An employee hired prior to the beginning of the bank year shall enroll and make the minimum donation to the bank by the beginning of each bank year in order to be eligible for bank benefits during that year. An employee hired after the start of the bank year shall have 30 calendar days from the initial date of hire to enroll and make the minimum donation to the bank.

Loss of Bank Membership

An employee shall lose membership in the bank when:

1. Employment with the College District ends through termination or resignation;
2. Membership is canceled by the employee; or
3. The employee has taken a leave of absence as allowed by Board policy.

Bank Leave

The bank begins each bank year with zero leave. Unused bank leave during any given bank year shall not be carried over into the succeeding bank year but, instead, shall be extinguished. The maximum number of bank leave for any given bank year shall not exceed the total number of members in the bank for that year. If all leave donated to the bank for any given bank year is depleted prior to the end of that year, the bank shall terminate for that year. Donated bank leave shall become the property of the College District. Donations shall not be returned, refunded, or reimbursed to the donor member under any circumstances, including, but not limited to, voluntary cancellation of membership in the bank.

Request for Award of Bank Leave

Members shall request in writing an award of bank leave only after all other accumulated leave has been exhausted. Conditional requests for an award of bank leave may be submitted if it is reasonably anticipated that the catastrophic illness will result in the exhaustion of all other accumulated leave. An initial award of leave bank hours up to the equivalent of 30 workdays may be granted for each separate catastrophic illness or injury. If a member fails to recover within the first 30 days, the member may apply for additional bank leave. However, no member shall be eligible for more leave bank hours than the equivalent of 60 workdays for one or more catastrophic illnesses or injuries during a bank year. Additionally, no member shall be awarded more leave bank hours than the equivalent of 60 workdays over one or more bank years for the same catastrophic illness or injury.

Administrative Regulations

Members shall follow regulations promulgated by the administration setting forth the procedures and appropriate forms for enrolling in the bank, canceling bank membership, and requesting an award of bank days.

Catastrophic Leave Bank Committee

The catastrophic leave bank committee shall approve or disapprove all requests for bank leave. The committee shall consist of the Faculty Association President, the Vice President of Administrative Services, the Vice President of Finance, and the Vice President of Instruction. The committee may request that the applicant appear and substantiate the request with pertinent documentation of the catastrophic illness or injury and financial hardship.

Appeal

All decisions regarding the catastrophic leave bank may be appealed in accordance with DGBA(LOCAL), beginning with the College President or designee.

For more information on employee leave, see policy DEC(LOCAL).

Work Calendars

9-Month Faculty	Aug. 16, 2021– May 13, 2022 (Eligible for all scheduled holidays)
12-Month Faculty	Aug. 16, 2021 – August 5, 2022 (Eligible for all scheduled holidays)
12-Month Administrative and Office Staff	September 1, 2021 – August 31, 2022 (Eligible for all scheduled holidays)
12-Month Facilities and Security Staff	September 1, 2021 – August 31, 2022 with 15 Paid Holidays: <i>Sept. 6, 2021, Nov. 24-26, 2021, Dec. 22-24, 30-31, 2021, Jan. 17, 2022, Mar. 16-18, 2022, May 30, 2022 and Jul. 4, 2022</i>

2021-2022 TC Holidays

Labor Day – September 6, 2021
 Thanksgiving – November 22-26, 2021
 Christmas – December 20-31, 2021
 MLK Day – January 17, 2022
 Spring Break – March 14-18, 2022
 Memorial Day – May 30, 2022
 Independence Day – July 4, 2022

2021-2022 Faculty In-service Days

August 16 & 17, 2021*
 January 13 & 14, 2022*
**Dates subject to change*

2021-2022 Graduation Dates

December 14, 2021*
 May 12, 2022* **Dates subject to change*

Semester Begin and End Dates

<u>Term</u>	<u>Begin</u>	<u>End</u>
Fall, 2021	August 18, 2021	December 14, 2021
Workforce Spring, 2022	January 10, 2022	May 12, 2022
Spring, 2022	January 18, 2022	May 12, 2022
LVN & Workforce Summer, 2022	May 16, 2022	August 5, 2022
Summer 1 (5-week), 2022	May 31, 2022	July 1, 2022
Summer 2 (5-week), 2022	July 5, 2022	August 5, 2022

2021-2022 Texarkana College Administrative Pay Categories

	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
<u>Category P1 – Department / Program Administration</u>	\$47,000	\$62,600	\$80,000
Database Administrator			
Director of Bookstore			
Director of Disability Services and Testing			
Director of Dual Credit			
Director of Multimedia Production and Services			
Director of Purchasing & Staff Accountant			
Director of Quality Assurance			
Director of TRIO Programs			

<u>Category P2 – Executive Administration</u>	\$70,000	\$82,700	\$104,000
Chief of Police			
Controller			
Executive Director of Academic Affairs			
Executive Director of Business Office			
Executive Director of Development and Foundation			
Executive Director of Facility Services			
Executive Director of Financial Aid			
Executive Director of Information Technology			
Executive Director of Institutional Advancement			
Executive Director of KTXK Radio			
Executive Director of President/Board Operations			
Executive Director of Retention, Student Success, and EOC			
Executive Director of TexAmericas Center			
Executive Director of Workforce and Business Development			
Registrar / Executive Director of Enrollment			

<u>Category P3 – Dean / Student Administration</u>	\$74,000	\$90,864	\$106,000
CIO / Dean of Business and Social Sciences			
Dean of Health Sciences			
Dean of Liberal and Performing Arts			
Dean of Library and Learning Support			
Dean of STEM			
Dean of Students			
Dean of Workforce			
Director of Adult Education			

<u>Category P4 - Executive Leadership</u>	\$108,000	\$138,800	\$164,000
Vice President of Administrative Services			
Vice President of Campus Operations			
Vice President of Finance			
Vice President of Instruction			

2021-2022 Texarkana College Professional and Support Employee Pay Categories

		<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
<u>Category PS1- Campus Security / Facility Services</u>	Yearly	\$24,960	\$29,300	\$40,000
Facilities and Security Staff	Hourly	\$12.00	\$14.09	\$19.23
<u>Category PS2 – Office and Program Services</u>	Yearly	\$26,000	\$32,400	\$40,000
Administrative Assistant	Hourly	\$12.50	\$15.58	\$19.23
Bookstore / Business Office Staff				
Clerical and Library Staff				
<u>Category PS3 – Business, Campus, and IT Services</u>	Yearly	\$27,000	\$37,600	\$48,000
Business Development Specialist	Hourly	\$12.98	\$18.08	
Business Office Accounting				
Employee Benefits				
Pinkerton Recreation Center				

Switchboard Operator
 Technical Support

<u>Category PS4 – Instructional and Student Support</u>	Yearly	\$27,000	\$37,700	\$55,000
Educational Specialist / Career Navigator	Hourly	\$12.98	\$18.13	
Enrollment Services / Financial Aid				
Lab Assistant - Workforce				
Retention and Recruitment				

<u>Category PS5 – Police / Facility Services Management</u>	Yearly	\$45,000	\$52,300	\$67,500
Facilities Supervisor				
Police Officer				

<u>Category PS6 – Program Management</u>	Yearly	\$48,000	\$56,400	\$62,000
Allied Health Coordinator				
Billing Coordinator				
Communication / Marketing Coordinator				
Librarian				
Payroll Coordinator				
Technology Systems Management				

2021-2022 Texarkana College Part-Time Employee Pay Grades

		<u>Minimum</u>	<u>Maximum</u>
<u>Category PT1 - Part-Time Clerical and Support</u>	Hourly	\$7.25	\$9.99
Office Clerical			
Peer Tutor			
Pinkerton - Reception			
Radio Station			
Student Workers			

<u>Category PT2 - Part-Time Specialized Support</u>	Hourly	\$10.00	\$16.99
Instructional Lab Assistance			
Office Assistance - Specialized			
Professional Tutor			
Radio Host - KTXK			
Security / Facility Services			
Testing Proctor			

<u>Category PT3 - Part-Time Professional Support</u>	Hourly	\$17.00	\$50.00
Adult Education Instruction			
Advisement/Retention			
Business / Health Professional			
EMT Instructor			
Police Officer / Evening Administrator			
Professional Counselor			
Professional Services			
Substitute Instructor			

**Other Salary or hourly rates may be determined by assignment and approved by the College President or Designee.*

2021-2022 Texarkana College Salary Schedule for 9-Month Faculty**

Years of Completed Experience	Less than Bachelors	Bachelors	Masters	Masters +24	Masters +48	Doctorate
0	\$32,744	\$37,109	\$43,658	\$45,738	\$47,815	\$50,466
1	\$33,300	\$37,740	\$44,400	\$46,482	\$48,556	\$51,206
2	\$33,865	\$38,380	\$45,153	\$47,239	\$49,309	\$51,958
3	\$34,429	\$39,020	\$45,905	\$47,993	\$50,068	\$52,714
4	\$34,997	\$39,663	\$46,663	\$48,749	\$50,827	\$53,469
5	\$35,568	\$40,310	\$47,423	\$49,501	\$51,578	\$54,220
6	\$36,132	\$40,949	\$48,176	\$50,260	\$52,336	\$54,976
7	\$36,701	\$41,595	\$48,935	\$51,016	\$53,096	\$55,738
8	\$37,266	\$42,234	\$49,687	\$51,767	\$53,845	\$56,491
9	\$37,831	\$42,876	\$50,441	\$52,531	\$54,603	\$57,245
10	\$38,403	\$43,523	\$51,204	\$53,281	\$55,379	\$58,009
11	\$39,252	\$44,486	\$52,336	\$54,456	\$56,491	\$59,136
12	\$39,677	\$44,968	\$52,903	\$55,002	\$57,060	\$59,703
13	\$40,102	\$45,449	\$53,469	\$55,548	\$57,630	\$60,270
14	\$40,527	\$45,931	\$54,036	\$56,116	\$58,194	\$60,839
15	\$40,952	\$46,412	\$54,603	\$56,685	\$58,757	\$61,409
16	\$41,377	\$46,895	\$55,170	\$57,250	\$59,326	\$61,971
17	\$41,803	\$47,377	\$55,738	\$57,815	\$59,893	\$62,533
18	\$42,227	\$47,857	\$56,303	\$58,383	\$60,457	\$63,102
19	\$42,651	\$48,337	\$56,868	\$58,950	\$61,023	\$63,670
20	\$42,942	\$48,666	\$57,255	\$59,328	\$61,402	\$64,049
21	\$43,231	\$48,995	\$57,642	\$59,705	\$61,782	\$64,427
22	\$43,521	\$49,324	\$58,029	\$60,083	\$62,162	\$64,806
23	\$43,812	\$49,655	\$58,554	\$60,459	\$62,537	\$65,182
24	\$43,812	\$49,655	\$58,554	\$60,837	\$62,914	\$65,559
25	\$43,812	\$49,655	\$58,554	\$61,215	\$63,290	\$65,936
26	\$43,812	\$49,655	\$58,554	\$61,592	\$63,670	\$66,314
27	\$43,812	\$49,655	\$58,554	\$61,971	\$64,050	\$66,692
28	\$43,812	\$49,655	\$58,554	\$62,348	\$64,430	\$67,069
29	\$43,812	\$49,655	\$58,554	\$62,723	\$64,808	\$67,447
30	\$43,812	\$49,655	\$58,554	\$63,197	\$65,185	\$67,824
31	\$43,812	\$49,655	\$58,554	\$63,621	\$65,563	\$68,202
32	\$43,812	\$49,655	\$58,554	\$64,101	\$65,940	\$68,579
33	\$43,812	\$49,655	\$58,554	\$64,101	\$66,319	\$68,958
34	\$43,812	\$49,655	\$58,554	\$64,101	\$66,697	\$69,336
35+	\$43,812	\$49,655	\$58,554	\$64,101	\$67,086	\$69,687

**Faculty advisors will receive an additional \$500 annually for advising.

2021-2022 Texarkana College Salary Schedule for 12-Month Faculty**

Years of Completed Experience	Less than Bachelors	Bachelors	Masters
0	\$43,658	\$49,480	\$58,211
1	\$44,400	\$50,320	\$59,200
2	\$45,153	\$51,174	\$60,205
3	\$45,905	\$52,026	\$61,207
4	\$46,663	\$52,885	\$62,217
5	\$47,423	\$53,746	\$63,230
6	\$48,176	\$54,599	\$64,234
7	\$48,935	\$55,461	\$65,247
8	\$49,687	\$56,312	\$66,249
9	\$50,441	\$57,168	\$67,256
10	\$51,204	\$58,031	\$68,272
11	\$52,336	\$59,315	\$69,782
12	\$52,903	\$59,956	\$70,537
13	\$53,469	\$60,599	\$71,293
14	\$54,036	\$61,241	\$72,048
15	\$54,603	\$61,884	\$72,804
16	\$55,170	\$62,526	\$73,560
17	\$55,738	\$63,170	\$74,316
18	\$56,303	\$63,810	\$75,070
19	\$56,868	\$64,450	\$75,824
20	\$57,255	\$64,889	\$76,340
21	\$57,642	\$65,327	\$76,856
22+	\$58,029	\$65,766	\$77,371

Years of service for 9- and 12-month Faculty will be awarded as follows:

- Teaching at the College level (Texarkana College or other higher education institution) will accumulate exact years of service without limit. Assignment must be full-time equivalent.
- Teaching in the public schools (K-12) will award 1 year of service for every two years of teaching. The maximum is 5 years of service that can be accumulated. Assignment must be full-time equivalent.
- Full-Time work experience that directly relates to the instructor's teaching assignment will award 1 year of service for every two years of work experience. The maximum is 5 years of service that can be accumulated.

Each of the three areas listed above will be combined for total years of service.

Administrative exceptions to these criteria can be considered by the College President or Designee.

**Faculty advisors will receive an additional \$500 annually for advising.

2021-2022 Texarkana College Adjunct / Overload Course Pay

1-hr credit courses (standard)	\$600
1-hr credit courses (exceptions)	
PHED 1-hr courses	\$800
DRAM 11xx, 21xx	\$1,600
2-hr credit courses (standard)	\$1,200
3-hr credit courses (standard)	\$1,800
3-hr credit courses (exceptions)	
CDEC 1317, 2322, 2324	\$2,000
ACNT 1311	\$2,200
ARTC, ARTS (not ARTS 1301)	\$2,200
Computer courses (not ITNW 1351)	\$2,200
DRAM 1330,1351,1352	\$2,200
CDEC 1313	\$2,400
4-hr courses (standard)	\$2,400
4-hr courses (exceptions)	
ITCC	\$3,000
MATH 1442	\$3,000
Science courses	
lecture	\$1,800
lab (3 hrs)	\$1,200
lab (4 hrs)	\$1,600
special topics lab (7 hrs)	\$2,800
Music Instruction (MUAP, MUEN)	Per Student

Dual Credit Instruction		
Lecture (per credit hour)	\$550	
Lab (2/3 of lecture rate)	\$367	
Health Sciences Clinical pay	M	B
VN 1st Semester Clinical (288 CH)	\$10,080	\$8,640
VN 2nd Semester Clinical (256 CH)	\$8,960	\$7,680
VN 3rd Semester Clinical (320 CH)	\$11,200	\$9,600
ADN 1st Semester Clinical (144 CH)	\$5,040	\$4,320
ADN 2nd Semester Clinical (192 CH)	\$6,720	\$5,760
ADN 3rd Semester Clinical (192 CH)	\$6,720	\$5,760
ADN 4th Semester Clinical (256 CH)	\$8,960	\$7,680
ADN Transition Clinical (48 CH)	\$1,680	\$1,440
ADN Tran. Clinical/Theory (128 CH)	\$4,480	\$3,840
B=Less than Masters Degree	M=Masters Degree	
LLB courses are paid based on weekly contact hours (time spent in class)		
Courses not included on this list will be paid with consideration to SCH and contact hours.		
All TC Course Rates are based on the minimum class size (12 students). Courses that do not meet the minimum criteria will be prorated on a per-student basis. Example: the per-student rate for a 3CH course is \$1800/12 = \$150.		
Administrative exceptions to these criteria can be considered by the College President or Designee.		

TEXARKANA COLLEGE

TUITION & MANDATORY FEES



TUITION:

In-District
Out-of-District
Non-Resident

FEES:

General Fee (per hour)
Student Service Fee (per hour)
Registration Fee (per student)
Public Safety Fee (per student)
Out-of-District Fee (per hour)
Non-Resident Fee (per hour)

HOW MUCH DOES IT COST?

In-District
Out-of-District
Non-Resident

DUAL CREDIT FEES:

Academic:

In-District
Out-of-District
Non-Resident

Workforce:

Classes held on TC Campus:

In-District
Out-of-District
Non-Resident
Non- Funded Course Fee

Classes held on ISD Campus:

In-District
Out-of-District
Non-Resident

Fall 2020-21		Fall 2021-22	
Academic & Workforce Tuition per Semester Hour		Academic & Workforce Tuition per Semester Hour	
\$	60	\$	60
\$	67	\$	67
\$	76	\$	76

Fees		Fees	
\$	31	\$	31
\$	5	\$	5
\$	30	\$	30
\$	20	\$	20
\$	52	\$	52
\$	102	\$	102

Per 12 Semester Credit Hours		Per 12 Semester Credit Hours	
\$	1,202	\$	1,202
\$	1,910	\$	1,910
\$	2,618	\$	2,618

DC Fees		DC Fees	
\$	100	\$	100
\$	125	\$	125
\$	150	\$	150

\$	300	\$	300
\$	325	\$	325
\$	350	\$	350
\$	150	\$	150

\$	125	\$	125
\$	150	\$	150
\$	175	\$	175

Texarkana College

Community & Business Education

Community & Business Education (CBE) Pricing Guidelines

2020-2021

The following pricing model is based upon known direct costs (instructor hourly wage and course materials, etc.) and indirect costs (institutional overhead).

Tuition Pricing Procedures:

- A. Determine instructor qualifications required for the course. Base rate of pay on required qualifications, credentials, degree and/or experience.
- B. Determine required number of hours needed to meet course requirements.
- C. Multiply the number of hours required times the hourly rate to determine instructor fee.
- D. Determine cost of course materials (textbooks, workbooks, online access, etc.) times projected number of students.
- E. Determine proper building use fee based on projected number of students.
- F. Prepare projected profit projection based on number of students multiplied times course fee to determine if all expenditures (instructor fee, course materials, bldg. use fee, etc.) will be covered with a minimum \$50 profit.
- G. If necessary, adjust projection to determine minimum number of students and minimum course fee required.

The minimum tuition for funded CBE classes held on a college campus site is \$25 per student. Classes held off-campus for CPR, ACLS and First Aid will be charged a \$10 minimum per student fee.

The above procedures will be used to determine the tuition charged for CBE classes. Deviations from the above policy may be approved by the VP of Administrative Services, VP of Finance or VP of Instruction.

Note: Personal Enrichment Instructors follow the 70/30 profit procedures.

For noncredit courses, any full-time employee of the College District, his or her spouse, and/or dependent children shall receive a 15 percent discount from the course fee.

Some Continuing Education classes listed in our schedule will receive a 15% discount for senior citizens (ages 60 and over). Excludes: CPR, First Aid, ACLS, and Allied Offerings (except seminars), Workforce/Business Development Courses, Truck Driving, Fire Academy, and the EMT Basic/Hybrid classes.

A photograph of a park path with a large semi-transparent circle overlaid in the center containing the text 'APPENDIX B'. The background shows a paved path leading through a park with trees and a lamp post in the foreground.

APPENDIX B

2021 Tax Rate Calculation Worksheet

Date: 07/23/2021 09:07 AM

Taxing Units Other Than School Districts or Water Districts

Texarkana College

903-823-3456

Taxing Unit Name

Phone (area code and number)

2500 N Robison Rd., Texarkana, TX 75599

www.texarkanacollege.edu

Taxing Unit's 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 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.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or 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 not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet*.

This worksheet is provided 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.

SECTION 1: No-New-Revenue Tax Rate (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

No-New-Revenue Tax Rate Activity	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$5,989,686,108
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$978,905,166
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$5,010,780,942
4. 2020 total adopted tax rate.	\$0.123081/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	

	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$5,010,780,942
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2020 market value:	\$1,059,404
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$6,661,850
C. Value loss. Add A and B. ⁵	\$7,721,254
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$8,642,615
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$8,642,615
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$16,363,869
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	\$4,994,417,073
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$6,147,178
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$1,608
16. Taxes in tax increment financing (TIF) for tax year 2020. 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 2021 captured appraised value in Line 16D, enter 0. ⁹	\$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16. ¹⁰	\$6,148,786

<p>18. Total 2021 taxable value on the 2021 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 18). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>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:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$6,132,683,534</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$6,132,683,534</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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</p> <p>B. 2021 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</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$84,908,902</p> <p>\$0</p> <p>\$84,908,902</p>
<p>20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁶</p>	<p>\$1,023,665,012</p>
<p>21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷</p>	<p>\$5,193,927,424</p>
<p>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.¹⁸</p>	<p>\$0</p>
<p>23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New</p>	<p>\$42,297,317</p>

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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$42,297,317
25. 2021 adjusted taxable value. Subtract Line 24 from Line 21.	\$5,151,630,107
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.119356/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 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):** 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:** The debt tax 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.123081/\$100
29. 2020 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> .	\$5,010,780,942
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$6,167,319
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. 2020 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 2020, 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: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 fiscal year, if any. Other taxing units enter 0. Counties 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 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$1,608
C. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
D. 2020 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. 2020 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.	\$1,608
F. Add Line 30 to 31E.	\$6,168,927

32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,151,630,107
33. 2020 NNR maintenance and operations rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$0.119747/\$100
<p>34. Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 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.</p> <p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 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, 2020 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>

E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
37. Rate adjustment for county hospital expenditures.²⁶	
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
38. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$0.119747/\$100
39. 2021 voter-approval M&O rate. Enter the rates as calculated by the 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	\$0.129326/\$100
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.	\$0
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)	\$<>
D. Subtract amount paid from other resources.	\$0

E. Adjusted debt. Subtract B, C, and D from A.	\$0
41. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.	\$0
43. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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%. ³⁰	100.00% 100.00% 100.00% 100.00% 100.00%
44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E	\$0
45. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,193,927,424
46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by \$100.	\$0/\$100
47. 2021 voter-approval tax rate. Add Lines 39 and 46.	\$0.129326/\$100
48. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes/strong>

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 No-New-Revenue 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 No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.

Sales and Use Tax Worksheet	Amount/Rate
<p>49. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.</p>	\$0
<p>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</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>51. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$5,193,927,424
<p>52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.</p>	\$0/\$100
<p>53. 2021 No-New-Revenue 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>.</p>	\$0.119356/\$100
<p>54. 2021 No-New-Revenue tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.</p>	\$0.119356/\$100
<p>55. 2021 Voter-Approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.129326/\$100
<p>56. 2021 Voter-Approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.</p>	\$0.129326/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval 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.

Voter-Approval Protection for Pollution Control Worksheet	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. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,193,927,424
59. Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$0/\$100
60. 2021 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).	\$0.129326/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 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 taxing unit adopts a 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 does not meet the definition of a special taxing unit.⁴¹

Unused Increment Rate Worksheet	Amount/Rate
61. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2018 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
62. 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
63. 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
64. 2021 unused increment rate. Add Lines 61, 62 and 63.	\$0/\$100
65. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.129326/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 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

De Minimis Rate Worksheet	Amount/Rate
66. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.119747/\$100
67. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,193,927,424
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$0.009626
69. 2021 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
70. De minimis rate. ²³ Add Lines 66, 68 and 69.	\$0.000000/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax). \$0.119356/\$100

Voter-Approval tax rate As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment). \$0.129326/\$100

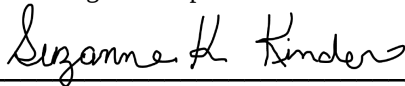
De minimis rate If applicable, enter the de minimis rate from Line 70. \$0.000000/\$100

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here Suzanne K. Kinder

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

07/23/2021

Date

NACUBO* FUNCTIONAL EXPENSE CLASSIFICATIONS

Instruction:

The instruction classification includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions are included.

The instruction classification includes the following five subclasses:

- General Academic Instruction
- Vocational/Technical Instruction
- Community Education
- Preparatory/Remedial Instruction
- Instructional Information Technology.

Academic Support:

The academic support classification includes expenses incurred to provide support services for the institution's primary programs of instruction, research, and public service.

- Libraries,
- Museums and Galleries,
- Educational Media Services,
- Ancillary Support,
- Academic Administration,
- Academic Personnel Development,
- Course and Curriculum Development, and
- Academic Support Information Technology.

Student Services:

The student services classification includes expenses incurred for offices of admissions and the registrar and activities that, as their primary purpose, contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. This classification includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an auxiliary enterprise), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an auxiliary enterprise).

Institutional Support:

The institutional support classification includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative information technology (when not accounted for in other categories); space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fundraising.

The institutional support classification includes the following five subclasses:

- Executive Management
- Fiscal Operations
- General Administration
- Public Relations/Development
- Administrative Information Technology

Operation and Maintenance of Plant Expenses:

The operation and maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. These expenses include items such as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.

The operations and maintenance of plant classification includes the following subclasses:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Utilities
- Landscape and Grounds Maintenance
- Major Repairs and Renovations
- Security and Safety
- Logistical services
- Operations and Maintenance Information Technology

Scholarships and Fellowships:

Generally, institutions report most scholarships and fellowships as tuition discounts and allowances (reductions of tuition and fees revenues). Other student awards are funded by third parties and made to students specified by those parties, and do not result in either revenues or expenses.

The scholarships and fellowships classification includes expenses for scholarships and fellowships—from restricted or unrestricted funds—in the form of grants that neither require the student to perform service to the institution as consideration for the grant, nor require the student to repay the amount of the grant to the funding source. In public institutions, they may result from selection by the institution or from an entitlement program.

Auxiliary Enterprises—Other:

An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity. Over time, the revenues will equal or exceed the expenses, although in any individual year there may be a deficit or a surplus. Examples are residence halls, food services, intercollegiate athletics (if operated as essentially self-supporting), college stores, faculty clubs, parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. Hospitals, although they may serve students, faculty, or staff, are classified separately because of their financial significance.

***NACUBO – NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS**

Information Taken from NACUBO – Financial Accounting and Reporting Manual for Higher Education-Reporting Expenses.