



FY 2022 - 2023

ANNUAL BUDGET



TEXARKANA COLLEGE





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FY 2022 - 2023

ANNUAL BUDGET

District Profile



BOARD OF TRUSTEES

Mrs. Kaye Ellison

President

Mr. Derrick McGary

Vice President

Mr. George Moore

Secretary

Mr. Brad Carlow

Mr. Ernie Cochran

Mrs. Lesley Ledwell Dukelow

Dr. John Booth



ADMINISTRATION

Dr. Jason Smith
President

Kim Jones, CPA
*Vice President of
Finance*

Donna McDaniel
*Vice President of
Instruction*

Phyllis Deese
*Vice President of
Administrative Services*

Brandon Washington
*Vice President of
Operations*

Katie Andrus *TC Foundation Executive Director & Development Officer*

Ricky Boyette *Executive Director of Facilities Services*

Dixon Boyles *Chief Instructional Officer & Dean of Business & Social Sciences*

Cat Howard *Dean of STEM*

Suzy Irwin *Executive Director of Institutional Advancement & Public Relations*

Robert Jones *Dean of Students*

Tonja Mackey *Dean of Library & Learning Support*

Steve Mitchell *Executive Director of KTXK Radio Station*

Mindy Preston *Executive Assistant to the President*

Mendy Sharp *Executive Director of Business Development*

Courtney Shoalmire *Dean of Health Sciences*

Bart Upchurch *Executive Director of Information Technology*

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.

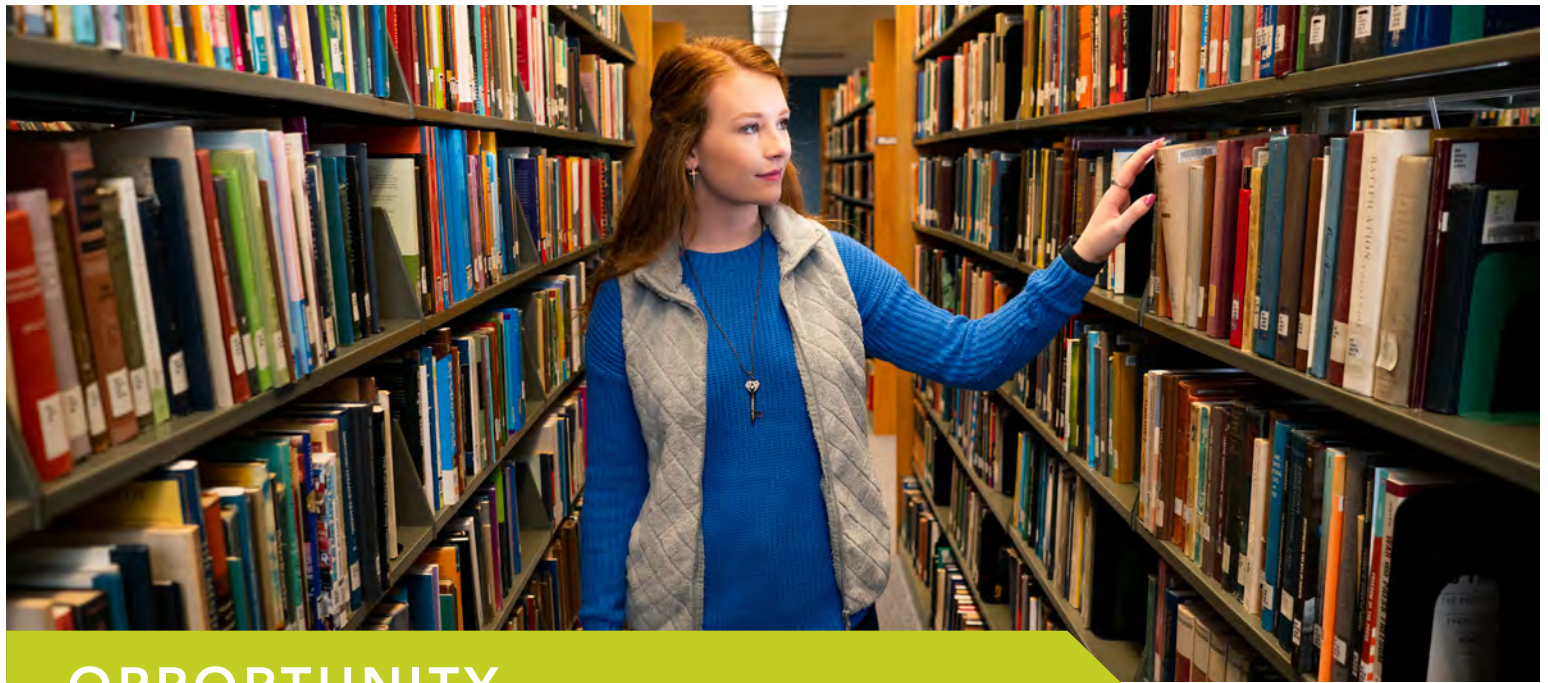
Community

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

FY 2022 - 2023

ANNUAL BUDGET

Budget Data



EXECUTIVE REVIEW

The following documents provide summaries of the Texarkana College's 2022-2023 proposed budget. The schedules detail projected revenue of \$43,521,721 for 2022-2023 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 \$7,670,615 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 proposed budget is based on \$2,200,000 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 2022. Tax Revenue is based on an estimated projected rate of \$.114295.

Using the projected revenue of \$43,521,721 and estimated expenditures of \$43,493,440 for all funds, we are projecting a budget surplus of \$28,281 for the year ending August 31, 2023. This 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 19, 2022 and will be revised and updated as additional information becomes available.

**Texarkana College
Budget Calendar
Fiscal Year 2022-2023**

Jan. - Mar. 2022:	Assess needs and develop goals and plans for 2021-22
March - May 2022:	Divisions and Departments prepare budgets
April - May 2022:	Division and Department budgets completed and returned for review Development of personnel budget Preparation of First Draft of budget
July 2022:	First Draft Budget presented to the Board of Trustees
July 25, 2022:	Certified Appraised Values received from Bowie Central Appraisal District
August 2022:	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
2022-23 BUDGET
Proposed as of 8/22/2022

	2021-22 Budget	2022-23 Proposed	Difference Proposed vs. 2021-22	% Change
INCOME				
Tuition, Taxes and Fees	\$ 16,455,297	\$ 16,094,730	\$ (360,567)	-2.19%
State Appropriations	8,499,916	8,499,916	-	0.00%
Federal & State Grants and Contracts	13,936,620	13,934,165	(2,455)	-0.02%
Auxiliary Services Income	1,507,000	1,410,225	(96,775)	-6.42%
Misc. Other Income	1,335,035	1,382,685	47,650	3.57%
HEERF Transfers	2,015,908	2,200,000	184,092	9.13%
Total Income	\$ 43,749,776	\$ 43,521,721	\$ (228,055)	-0.52%
EXPENSE				
Instruction	13,368,867	12,909,515	(459,352)	-3.44%
Academic Support	3,000,089	2,975,771	(24,318)	-0.81%
Student Services	2,302,487	2,412,403	109,916	4.77%
Institutional Support	4,982,673	4,872,337	(110,336)	-2.21%
Operation and Maintenance of Plant	3,556,547	3,605,296	48,750	1.37%
Scholarships and Fellowships	12,826,000	12,776,000	(50,000)	-0.39%
Auxiliary Enterprises	1,561,011	1,393,891	(167,120)	-10.71%
Total Expense	41,597,673	40,945,212	(652,461)	-1.57%
NET - Before Depreciation	2,152,103	2,576,509	424,406	19.72%
Less:				
Depreciation Expense	2,021,228	2,548,228	527,000	26.07%
	2,021,228	2,548,228	527,000	26.07%
NET Projected Income (Loss)	\$ 130,875	\$ 28,281	\$ (102,594)	
MTN Capital Projects	\$ 2,712,469	\$ 2,051,181	\$ (661,288)	
Local Capital Projects	\$ 1,628,066	\$ 1,805,724	\$ 177,658	
	\$ 4,340,535	\$ 3,856,905	\$ (483,630)	
TC3 Flow Through -Fiscal Agent				
TC3 Revenue	\$ (4,000,000)	\$ (4,000,000)	\$ -	
TC3 Expenditures	\$ 4,000,000	\$ 4,000,000	\$ -	
Total Flow Through TC3	\$ -	\$ -	\$ -	

TEXARKANA COLLEGE

2022-23 BUDGET

By Major Fund Groups as of 8/22/2022

	Unrestricted	Federal & State Grants	Auxiliary	Total Combined
INCOME				
Tuition, Taxes and Fees	\$ 16,094,730	-	-	\$ 16,094,730
State Appropriations	8,499,916	-	-	8,499,916
Federal & State Grants and Contracts	-	13,934,165	-	13,934,165
Auxiliary Services Income	-	-	1,410,225	1,410,225
Misc. Other Income	1,382,685	-	-	1,382,685
HEERF Transfers	2,200,000	-	-	2,200,000
Total Income	<u>28,177,331</u>	<u>13,934,165</u>	<u>1,410,225</u>	<u>43,521,721</u>
EXPENSE				
Instruction	12,021,693	887,821	-	12,909,515
Academic Support	2,975,771	-	-	2,975,771
Student Services	1,541,060	871,344	-	2,412,403
Institutional Support	4,872,337	-	-	4,872,337
Operation and Maintenance of Plant	3,605,296	-	-	3,605,296
Scholarships and Fellowships	601,000	12,175,000	-	12,776,000
Auxiliary Enterprises	-	-	1,393,891	1,393,891
Total Expense	<u>25,617,157</u>	<u>13,934,165</u>	<u>1,393,891</u>	<u>40,945,212</u>
NET- Before Depreciation				
Less:	2,560,174	-	16,335	2,576,509
Depreciation Expenses	<u>2,548,228</u>	<u>-</u>	<u>-</u>	<u>2,548,228</u>
NET Projected Income (Loss)	<u>\$ 11,946</u>	<u>\$ -</u>	<u>\$ 16,335</u>	<u>\$ 28,281</u>

Texarkana College
2022-23 Budget
Departmental Budgets

Department	2021-2022 Budget	2022-2023 Proposed	Difference Proposed vs 2021-22	% Change
Business and Social Science	1,749,219.34	1,733,750.33	(15,469.01)	-0.88%
STEM	1,808,290.84	1,528,228.01	(280,062.83)	-15.49%
Liberal & Performing Arts	1,107,255.85	913,337.90	(193,917.95)	-17.51%
Workforce	3,232,884.58	2,990,688.82	(242,195.76)	-7.49%
Community & Business Education	1,094,675.84	1,295,788.48	201,112.64	18.37%
Health Occupations	2,508,126.77	2,516,607.48	8,480.71	0.34%
Office of the President	962,635.86	911,034.24	(51,601.62)	-5.36%
Board of Trustees	8,500.00	8,500.00	-	-
Foundation	135,011.94	117,064.26	(17,947.68)	-13.29%
Endowments	50,000.00	50,000.00	-	-
Institutional Advancemen	578,191.02	527,233.78	(50,957.24)	-8.81%
Institutional Effectiveness	103,245.55	105,344.75	2,099.20	2.03%
Information Technology	1,701,476.71	1,731,940.52	30,463.81	1.79%
Vice President of Finance/CFO	621,138.93	606,036.11	(15,102.82)	-2.43%
Business Office	712,899.26	745,207.08	32,307.82	4.53%
Human Resources	1,750,502.59	1,805,097.14	54,594.55	3.12%
Police	499,628.73	511,887.14	12,258.41	2.45%
Facilities	5,300,293.15	5,870,130.01	569,836.86	10.75%
Dean of Students	12,966.00	12,966.00	-	0.00%
Student Activities	23,400.00	23,400.00	-	-
Financial Aid	1,033,668.91	1,000,786.57	(32,882.34)	-3.18%
Admissions	311,717.82	320,676.99	8,959.17	2.87%
Student Recruitment	135,370.90	153,794.46	18,423.56	13.61%
Registrar	212,502.28	222,144.16	9,641.88	4.54%
Advising	294,579.70	263,593.95	(30,985.75)	-10.52%
Dual Credit	681,310.46	688,451.10	7,140.64	1.05%
Vice President of Instruction	694,496.25	712,094.10	17,597.85	2.53%
Quality Assurance	58,039.76	49,923.40	(8,116.36)	
Distance Education	183,223.73	153,128.53	(30,095.20)	-16.43%
Library	617,650.35	570,773.07	(46,877.28)	-7.59%
Assessment and Testing Center	214,955.73	169,976.23	(44,979.50)	-20.93%
Retention & Success Coaching	30,000.00	88,888.90	58,888.90	196.30%
Adult Education	328,116.44	328,116.44	-	0.00%
Student Support Services	539,535.53	544,917.94	5,382.41	1.00%
Pinkerton Center	129,892.62	123,844.55	(6,048.07)	-4.66%
Grant Org (PELL, SEOG (Non-dept gt & FA)	12,664,505.78	12,727,617.45	63,111.67	0.50%
Auxiliary	1,528,991.70	1,370,469.99	(158,521.71)	-10.37%
	\$ 43,618,901	\$ 43,493,440	\$ (125,461)	

Texarkana College

Assessed Valuation of Taxable Property

Fiscal Year	Assessed Valuation
2022-23	7,216,643,700
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

Protested values as of July 2022 are \$15,302,911.

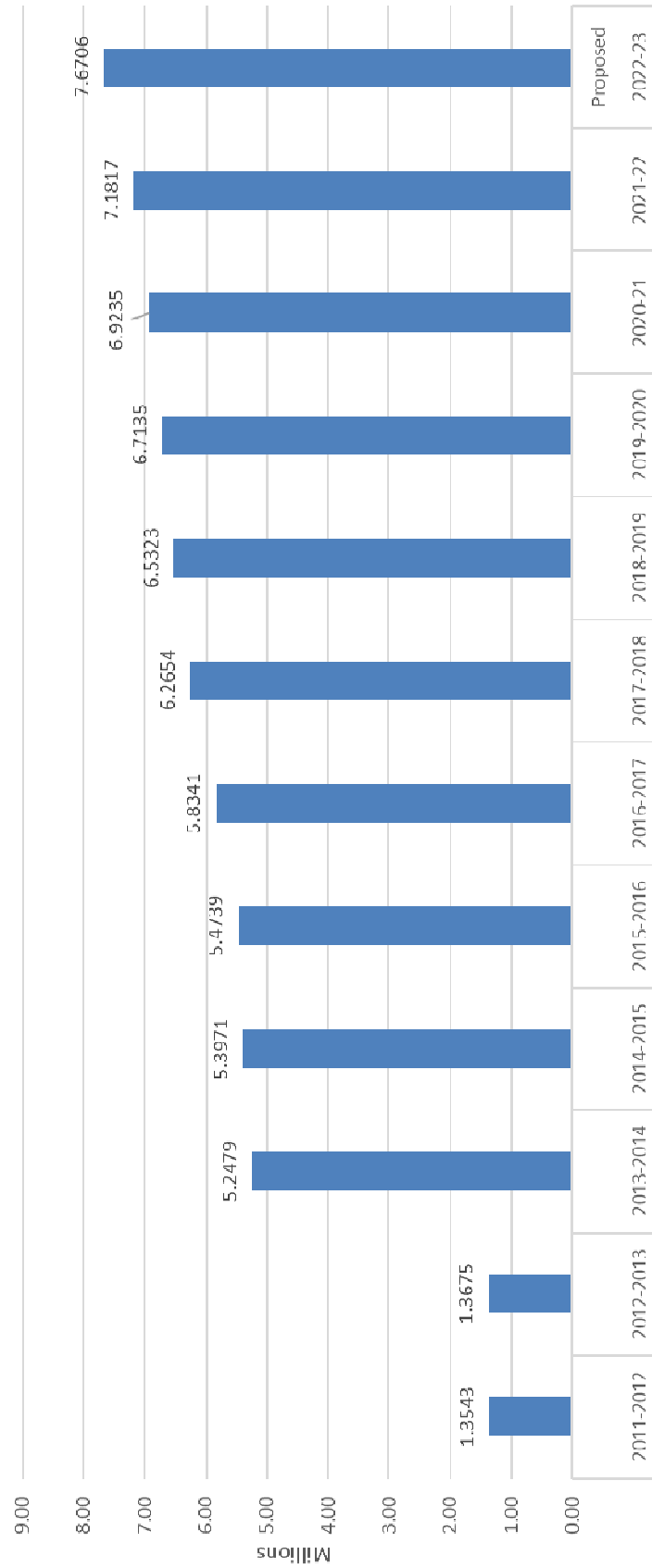
TEXARKANA COLLEGE

Principal Tax Payers

TCI TEXARKANA, INC	280,265,799
AEP SOUTHWESTERN ELECTRIC CO	97,237,393
UNION PACIFIC RAILROAD CO.	47,529,940
WEST FRASER WOOD PRODUCTS, INC	35,177,552
FIRST AMERICAN COMMERCIAL BANCOR	28,068,046
CHRISTUS HEALTH ARK LA TX	25,137,947
ARISTA APARTMENTS LLC ETAL	21,600,000
LPG APARTMENTS LP	18,500,000
RANCHO TEXARKANA INVESTORS LLC	17,854,184
WALMART STORES #01-2123	16,753,659

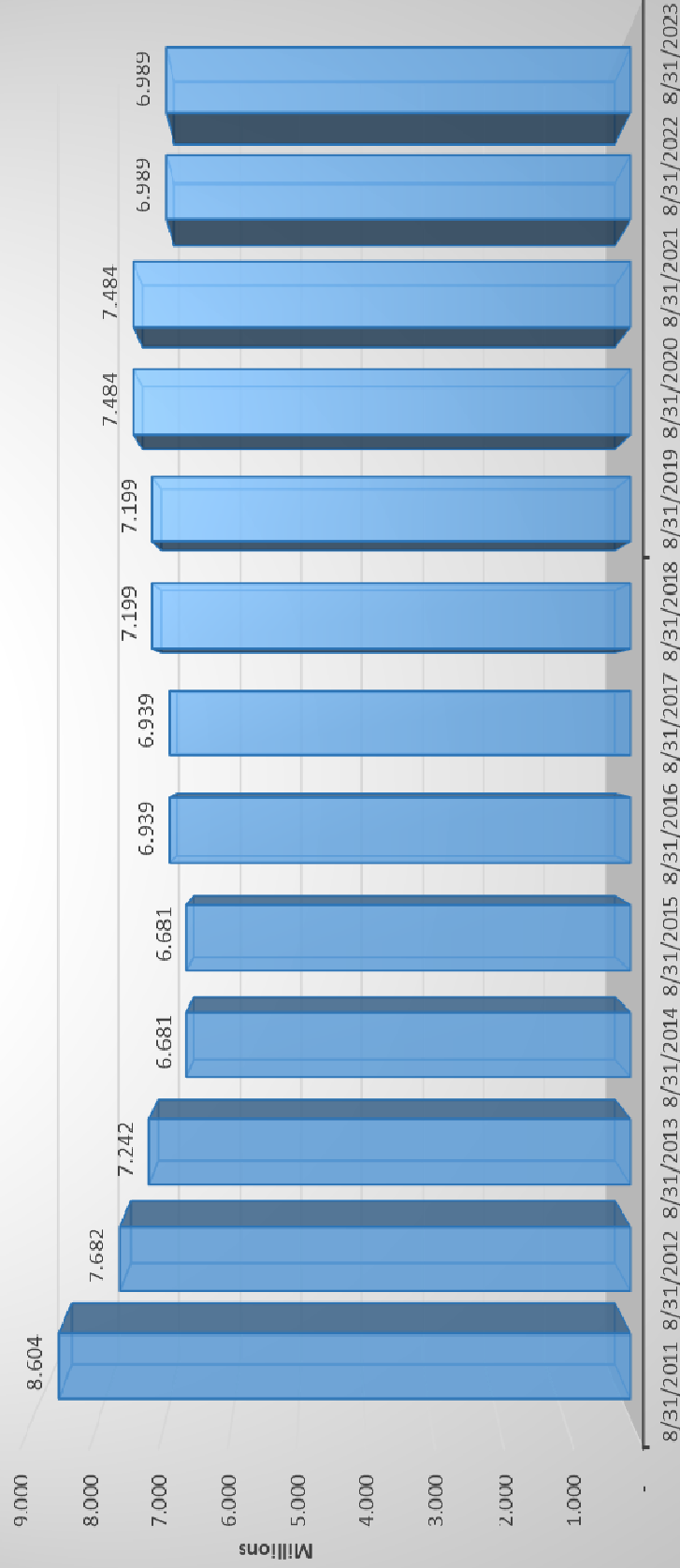
Total Taxable Value of Top Ten Tax Payers	\$	588,124,520
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Local Tax Revenue FY 2022-2023 Budget



TEXARKANA COLLEGE
2022-23 Preliminary Budget

State Appropriations - State Funding History



Note: Does not include State Benefit Funding

TEXARKANA COLLEGE
2022-2023 Budget

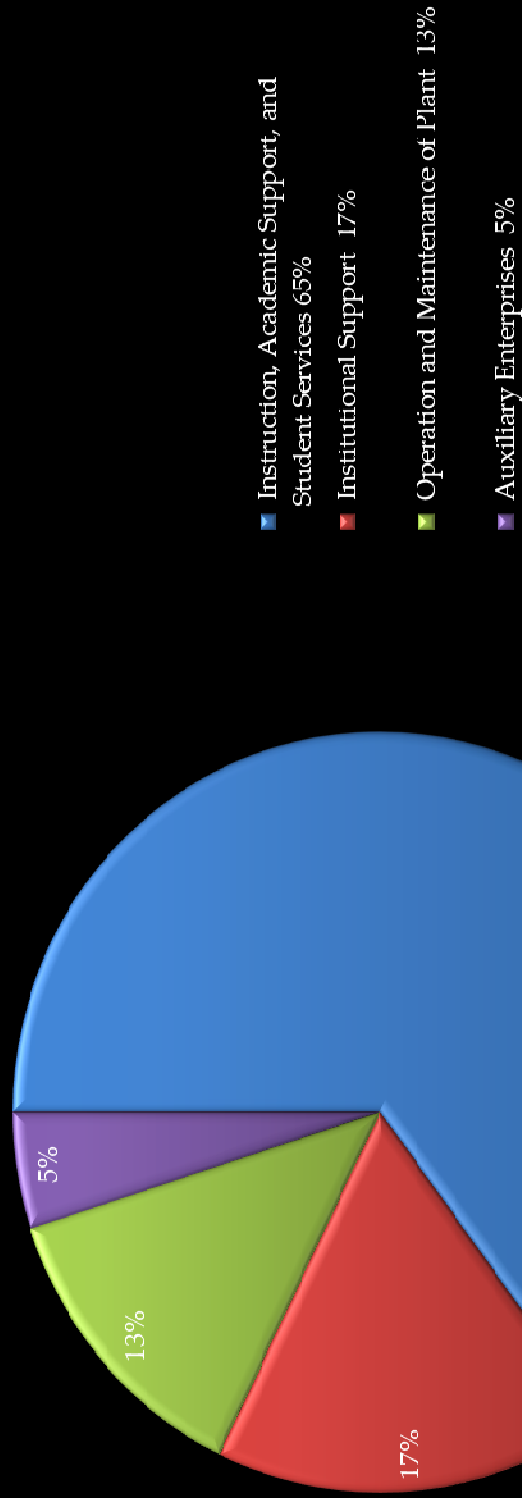
Revenues by Source
(excluding grants)



TEXARKANA COLLEGE

2022-2023 Budget

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



Texarkana College

2021-2022
Capital Budget - Updated 8.22.22

Project	Adopted Capital Budget Original	Adopted Capital Budget 4/26/2021	Proposed Capital Budget 4/25/2022	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Projections	FY 2022-2023 Projected Budget
HVAC Projects								
Total HVAC Projects	\$ 1,501,470	\$ 1,605,544	\$ 1,582,879	\$ 223,470.23	\$ 7,743.00	\$ 1,131,807.04	\$ 210,017.99	\$ 9,841.02
STEM Buildings								
Total STEM Buildings Remodel	\$ 9,467,880	\$ 10,480,455	\$ 10,322,403	\$ 294,645.76	\$ 3,157,820.94	\$ 3,649,829.91	\$ 1,919,982.81	\$ 1,300,123.64
Restrooms								
Total Restroom Projects	\$ 599,735	\$ 419,738	\$ 388,097	\$ 94,871.83	\$ 70,951.80	\$ 222,273.04	\$ -	\$ -
Misc. Campus Upgrades								
Total Misc. Campus Upgrades	\$ 1,616,000	\$ 1,101,870	\$ 1,224,112	\$ -	\$ -	\$ 692,164.91	\$ 185,145.45	\$ 346,801.97
Elevator Repairs								
Total Elevator Repairs	\$ 586,173	\$ 589,174	\$ 584,553	\$ 97,893.75	\$ 33,279.68	\$ 453,380.01	\$ -	\$ -
Infrastructure								
Total Infrastructure	\$ 1,069,240	\$ 952,661	\$ 1,152,661	\$ 278,579.86	\$ 81,620.70	\$ 723.45	\$ 397,322.52	\$ 394,414.05
Contingency								
Contingency	\$ 159,502	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects	\$ 15,000,000	\$ 15,149,442	\$ 15,254,705	\$ 989,461.43	\$ 3,351,416.12	\$ 6,150,178.36	\$ 2,712,468.77	\$ 2,051,180.68

MTN Interest Income to date
** Completed

Projects that do not meet MTN building requirements- Paid from Unrestricted Funds

STEM Phase 3 - Atrium Connector	\$ 1,000,000	\$ 2,509,673	\$ 2,509,673	\$ -	\$ 16,185.00	\$ 125,883.27	\$ 1,068,282.69	\$ 1,315,507
Items Purchased By Owner	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Pinkerton Locker Room (ADA)	\$ 176,966	\$ 176,966	\$ 176,966	\$ -	\$ 176,966.00	\$ -	\$ -	\$ -
IT - Update Network & Replace Switches	\$ 170,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buddy McCulloch Technical Center			\$ 1,000,000	\$ -	\$ -	\$ -	\$ 559,783.46	\$ 440,217
	\$ 1,397,733	\$ 2,736,639	\$ 3,736,639	\$ -	\$ 193,151	\$ 125,883	\$ 1,628,066	\$ 1,805,724

FY 2022 - 2023

ANNUAL BUDGET

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	<u>\$ 67,793,857</u>	<u>\$ 67,793,857</u>
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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	<u>\$ 7,587,622</u>	<u>\$ 7,587,621</u>
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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	<u>\$ 13,782,665</u>	<u>\$ 13,782,665</u>
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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	<u>\$ 8,769,343</u>	<u>\$ 8,769,343</u>
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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	<u>20,172,870</u>	<u>20,172,870</u>

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 27

M.1.1. Strategy: CORE OPERATIONS	\$ 680,406	\$ 680,406
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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

AC. Goal: NAVARRO COLLEGE

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	4,763,265	4,763,264
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	<u>\$ 9,305,255</u>	<u>\$ 9,305,255</u>
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:		
<u>Employee Benefits</u>		
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>

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 1³² 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 2022 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 _____

John Michael Brower

Date 7/21/2022

State of Texas
County of Bowie

Before me, a notary, on this day, Thursday, July 21, 2022, 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
2022 CERTIFIED VALUES**

TAXABLE VALUE*	\$7,216,643,700
TAXABLE VALUES OF FROZEN ITEMS	\$1,144,077,848
NEW IMPROVEMENTS	\$62,826,424
ANNEXATIONS	\$0
FROZEN TAX	\$999,828
2022 AVG HOME	\$136,379
2021 AVG HOME	\$113,643
NEW ABSOLUTE EXEMPTIONS	\$2,002,824
NEW PARTIAL EXEMPTIONS	\$13,443,256
NEW PRODUCTIVITY LOSS	\$17,057,691
PROTESTED VALUES (14)	\$15,302,911

*Taxable Values do not include Protested Items.

		Market Values			Assessed Values			Taxable Values		
Category	Amount	Items	Exempt	Items	Category	Amount	Items	Category	Amount	Items
Homesite Land	357,198,544	19,048	24,800	4	Market of Ag Land	638,159,256	5,585	State General Homestead	0	18,811
Market of Ag and Timber	1,123,479,039	7,293	0	0	Market of Timber Land	485,319,783	4,397	State Over 65	0	7,562
Other Land	1,081,525,626	25,699	319,901,473	2,924	Productivity of Ag Land	35,763,413	5,585	State Disabled Person	0	1,264
Total Land	2,562,203,209	53,465	319,926,273	2,882	Productivity of Timber Land	30,122,447	4,397	Disabled Veteran	124,895,522	1,876
Homesite Improvements	3,043,673,734	20,331	323,234	3	Productivity Loss	1,057,593,179	7,293	Local General Homestead	0	18,811
Other Improvements	3,819,067,170	20,250	1,524,601,104	974	Timber Floor Gain	0	0	Local Over 65	0	7,562
Total Improvements	6,862,740,904	40,432	1,524,924,338	977				Local Disabled Person	0	1,264
Homesite Personal	3,249	1	0	0				Minimum \$500	798,426	960
Other Personal	1,112,660,484	4,717	10,109,269	140				Freeport / GIT	374,458	1
Total Personal	1,112,663,733	4,717	10,109,269	140				TECO Pollution Control	3,862,569	23
Total Minerals	0	0	0	0				Solar / Wind Powered	0	0
Total Market	10,537,607,846	62,721	1,854,959,880	3,218				Historical	0	0
								Water Conservation	0	0
								Absolute	1,679,365	65
								Foreign Trade Zone	0	0
								Abatement	0	0
								Chapter 313	0	0
								Miscellaneous	0	0
								Total Exemptions	167,792,306	20,157
								Total Taxable	7,216,643,700	57,994
								Excludes 14 Withheld Items		
								167,792,306 (-)		
								7,216,643,700 (=)		

		Market Values			Assessed Values			Taxable Values		
Category	Amount	Items	Exempt	Items	Category	Amount	Items	Category	Amount	Items
Homesite Land	357,198,544	19,048	24,800	4	Market of Ag Land	638,159,256	5,585	State General Homestead	0	18,811
Market of Ag and Timber	1,123,479,039	7,293	0	0	Market of Timber Land	485,319,783	4,397	State Over 65	0	7,562
Other Land	1,081,525,626	25,699	319,901,473	2,924	Productivity of Ag Land	35,763,413	5,585	State Disabled Person	0	1,264
Total Land	2,562,203,209	53,465	319,926,273	2,882	Productivity of Timber Land	30,122,447	4,397	Disabled Veteran	124,895,522	1,876
Homesite Improvements	3,043,673,734	20,331	323,234	3	Productivity Loss	1,057,593,179	7,293	Local General Homestead	0	18,811
Other Improvements	3,819,067,170	20,250	1,524,601,104	974	Timber Floor Gain	0	0	Local Over 65	0	7,562
Total Improvements	6,862,740,904	40,432	1,524,924,338	977				Local Disabled Person	0	1,264
Homesite Personal	3,249	1	0	0				Minimum \$500	798,426	960
Other Personal	1,112,660,484	4,717	10,109,269	140				Freeport / GIT	374,458	1
Total Personal	1,112,663,733	4,717	10,109,269	140				TECO Pollution Control	3,862,569	23
Total Minerals	0	0	0	0				Solar / Wind Powered	0	0
Total Market	10,537,607,846	62,721	1,854,959,880	3,218				Historical	0	0
								Water Conservation	0	0
								Absolute	1,679,365	65
								Foreign Trade Zone	0	0
								Abatement	0	0
								Chapter 313	0	0
								Miscellaneous	0	0
								Total Exemptions	167,792,306	20,157
								Total Taxable	7,216,643,700	57,994
								Excludes 14 Withheld Items		
								167,792,306 (-)		
								7,216,643,700 (=)		

Category	Amount	Items	Tax Levy
Total Taxable	7,216,643.700	57,994	
Tax Rate		.123081	
Gross Tax Levy	8,882,316.04	57,973	8,882,316.04 (+)
Exable of Frozen Items	1,144,077.848	8,502	
Tax on Frozen Items	1,408,142.48	8,502	
Frozen Taxes	999,828.13	8,502	
Frozen Tax Loss	408,314.35	8,098	408,314.35 (-)
ate Ag Penalty Gain	702.06	69	
ate Rendition Penalty Gai	2,022.49	141	
Chapter 313 I&S Gain	.00	0	
Tax Levy Gain	2,724.55	210	2,724.55 (+)
Total Tax Levy	8,476,726.24	57,973	8,476,726.24 (=)

Category	Market	Taxable	Items	PTD Use Code Breakdown
A/Single Family Residence	3,765,958,163	3,439,214,349	27,614	
B/Multifamily Residence	343,172,882	342,826,268	605	
C/Vacant Lot	185,190,186	180,018,933	13,748	
D/Ag Land	1,252,365,088	226,602,541	8,563	
E/Farm & Ranch Improvement	636,430,911	542,540,451	3,520	
F1/Commercial Real	1,198,767,823	1,195,772,323	2,432	
F2/Industrial Real	110,674,656	110,674,656	135	
G/Minerals	0	0	0	
H/Tangible Personal	0	0	0	
J/Industrial	215,354,414	215,354,353	290	
L1/Commercial Personal	390,231,277	389,064,353	3,898	
L2/Industrial Personal	441,540,680	437,672,212	361	
M/Tangible Other	76,741,879	71,222,263	3,023	
N/Intangible	0	0	0	
O/Residential Inventory	8,645,628	8,269,068	1,786	
S/Special Inventory Tax	55,445,985	55,445,985	87	
X/Totally Exempt Property	2,128,394	1,965,945	140	
Y/Unidentified Category	0	0	0	

\$134,319
avg home

Category	Market	Taxable	Items	Withheld Item Breakdown
Withheld	0	0	0	
Uncertifiable	0	0	0	
Under Protest	15,302,911	15,302,911	14	
Total Withheld	15,302,911	15,302,911	14	

Category	Market	Taxable	Items	Effective Tax Rate Data
New Absolute Exemption	2,002,824	0	77	
New Partial Exemption	13,443,256	0	1,075	
New Productivity Loss	17,057,691	0	164	
Homesite New Improvements	26,773,940	25,708,034	157	
Other New Improvements	43,616,720	37,118,390	225	
Homesite New Personal	0	0	0	
Other New Personal	0	0	0	

\$62,826,424
new imp

Category	Market Values		
	Amount	Exempt	Items
Homesite Land	0	0	0
Market of Ag and Timber	0	0	0
Other Land	6,960,064	14	0
Total Land	6,960,064	14	0
Net Land			
			6,960,064 (+)
Homesite Improvements	0	0	0
Other Improvements	8,342,847	12	0
Total Improvements	8,342,847	12	0
Net Improvements			
			8,342,847 (+)
Homesite Personal	0	0	0
Other Personal	0	0	0
Total Personal	0	0	0
Net Personal			
			0 (+)
Total Minerals	0	0	0
Net Mineral			
			0 (+)
Total Market	15,302,911	14	0
Net Market Value			
			15,302,911 (=)

Assessed Values			
Market of Ag Land	Amount	Items	
Market of Timber Land	0	0	
Productivity of Ag Land	0	0	
Productivity of Timber Lan	0	0	
Productivity Loss	0	0	
Timber Floor Gain	0	0	
Market of Capped Homesites	0	0	
Homesite Cap	0	0	
Homesite Cap Loss	0	0	
Net Appraised	15,302,911	14	
Represents .21% Withheld			
			15,302,911 (=)

Taxable Values		
Category	Amount	Items
State General Homestead	0	0
State Over 65	0	0
State Disabled Person	0	0
Disabled Veteran	0	0
Local General Homestead	0	0
Local Over 65	0	0
Local Disabled Person	0	0
Minimum \$500	0	0
Freepport / GIT	0	0
TECO 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	0
Total Taxable	15,302,911	14
Net Appraised		
		15,302,911 (+)
Total Exemptions		
		0 (-)
Total Taxable		
		15,302,911 (=)

		Tax Levy	
Category	Amount	Items	
Total Taxable	15,302,911	14	
Tax Rate		.123081	
Gross Tax Levy	18,834.98	14	
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	18,834.98	14	

Gross Tax Levy 18,834.98 (+)

Frozen Tax Loss .00 (-)

Tax Levy Gain .00 (+)

Total Tax Levy 18,834.98 (=)

PTD Use Code Breakdown			
Category	Market	Taxable	Items
A/Single Family Residence	0	0	0
B/Multifamily Residence	0	0	0
C/Vacant Lot	1,091,667	1,091,667	3
D/Ag Land	249,300	249,300	1
E/Farm & Ranch Improvement	0	0	0
F1/Commercial Real	13,961,944	13,961,944	10
F2/Industrial Real	0	0	0
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	0	0	0
L1/Commercial Personal	0	0	0
L2/Industrial Personal	0	0	0
M/Tangible Other	0	0	0
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
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	15,302,911	15,302,911	14
Total Withheld	15,302,911	15,302,911	14

Market Values			
Category	Amount	Items	Exempt
Homesite Land	357,198,544	19,048	24,800
Market of Ag and Timber	1,123,479,039	7,293	0
Other Land	1,088,485,690	25,713	319,901,473
Total Land	2,569,163,273	53,479	319,926,273
			2,882
Net Land			2,249,237,000 (+)
Homesite Improvements	3,043,673,734	20,331	323,234
Other Improvements	3,827,410,017	20,262	1,524,601,104
Total Improvements	6,871,083,751	40,444	1,524,924,338
			974
Net Improvements			5,346,159,413 (+)
Homesite Personal	3,249	1	0
Other Personal	1,112,660,484	4,717	10,109,269
Total Personal	1,112,663,733	4,717	10,109,269
			140
Net Personal			1,102,554,464 (+)
Total Minerals	0	0	0
			0 (+)
Net Mineral			0 (+)
Total Market	10,552,910,757	62,735	1,854,959,880
			3,218
Net Market Value			8,697,950,877 (=)

Assessed Values			
Category	Amount	Items	
Market of Ag Land	638,159,256	5,585	
Market of Timber Land	485,319,783	4,397	
Productivity of Ag Land	35,763,413	5,585	
Productivity of Timber Lan	30,122,447	4,397	
Productivity Loss	1,057,593,179	7,293	
Timber Floor Gain	0	0	
			0 (+)
Net Market Value			8,697,950,877 (+)
Productivity Loss			1,057,593,179 (-)
Timber Floor Gain			0 (+)
Homesite Cap Loss			240,618,781 (-)
Net Appraised	7,399,738,917	59,517	7,399,738,917 (=)

Taxable Values			
Category	Amount	Items	
State General Homestead	0	18,811	
State Over 65	0	7,562	
State Disabled Person	0	1,264	
Disabled Veteran	124,895,522	1,876	
Local General Homestead	36,181,966	18,811	
Local Over 65	0	7,562	
Local Disabled Person	0	1,264	
Minimum \$500	798,426	960	
Freeport / GIT	374,458	1	
TECO Pollution Control	3,862,569	23	
Solar / Wind Powered	0	0	
Historical	0	0	
Water Conservation	0	0	
Absolute	1,679,365	65	
Foreign Trade Zone	0	0	
Abatement	0	0	
Chapter 313	0	0	
Miscellaneous	0	0	
Total Exemptions	167,792,306	20,157	
Total Taxable	7,231,946,611	58,008	

Tax Levy		
Category	Amount	Items
Total Taxable	7,231,946.611	58,008
Tax Rate		123081
Gross Tax Levy	8,901,151.02	57,987
Taxable of Frozen Items	1,144,077.848	8,502
Tax on Frozen Items	1,408,142.48	8,502
Frozen Taxes	999,828.13	8,502
Frozen Tax Loss	408,314.35	8,098
Late Ag Penalty Gain	702.06	69
Late Rendition Penalty Gai	2,022.49	141
Chapter 313 I&S Gain	.00	0
Tax Levy Gain	2,724.55	210
Total Tax Levy	8,495,561.22	57,987

PTD Use Code Breakdown			
Category	Market	Taxable	Items
A/Single Family Residence	3,765,958,163	3,439,214,349	27,614
B/Multifamily Residence	343,172,882	342,826,268	605
C/Vacant Lot	186,281,853	181,110,600	13,751
D/Ag Land	1,252,614,388	226,851,841	8,564
E/Farm & Ranch Improvement	636,430,911	542,540,451	3,520
F1/Commercial Real	1,212,729,767	1,209,734,267	2,442
F2/Industrial Real	110,674,656	110,674,656	135
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	215,354,414	215,354,353	290
L1/Commercial Personal	390,231,277	389,064,353	3,898
L2/Industrial Personal	441,540,680	437,672,212	361
M/Tangible Other	76,741,879	71,222,263	3,023
N/Intangible	0	0	0
O/Residential Inventory	8,645,628	8,269,068	1,786
S/Special Inventory Tax	55,445,985	55,445,985	87
X/Totally Exempt Property	2,128,394	1,965,945	140
Y/Unidentified Category	0	0	0

Withheld Item Breakdown			
Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	15,302,911	15,302,911	14
Total Withheld	15,302,911	15,302,911	14

Effective Tax Rate Data			
Category	Market	Taxable	Items
New Absolute Exemption	2,002,824	0	77
New Partial Exemption	13,443,256	0	1,075
New Productivity Loss	17,057,691	0	164
Homesite New Improvements	26,773,940	25,708,034	157
Other New Improvements	43,616,720	37,118,390	225
Homesite New Personal	0	0	0
Other New Personal	0	0	0

Gross Tax Levy

8,901,151.02 (+)

Frozen Tax Loss

408,314.35 (-)

Tax Levy Gain

2,724.55 (+)

Total Tax Levy

8,495,561.22 (=)

**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.

Rank	Owner ID	Owner	Appraised Value	Taxable Value	Tax Levy
1	208376	TCI TEXARKANA, INC	282,066,199	280,265,799	344,953.94
2	199939	AEP SOUTHWESTERN ELEC POWER CO	97,237,393	97,237,393	119,680.76
3	199969	UNION PACIFIC RAILROAD CO	47,529,940	47,529,940	58,500.32
4	211035	WEST FRASER WOOD PRODUCTS INC	35,177,552	35,177,552	43,296.88
5	211087	FIRST AMERICAN COMMERCIAL BANCOR	28,068,046	28,068,046	34,546.43
6	29287	CHRISTUS HEALTH ARK LA TX	136,689,058	25,137,947	30,940.03
7	216868	ARISTA APARTMENTS	21,600,000	21,600,000	26,585.49
8	195112	LPG APARTMENTS LP	18,500,000	18,500,000	22,769.99
9	198356	RANCHO TEXARKANA INVESTORS LLC	17,854,184	17,854,184	21,975.10
10	24784	WALMART STORES #01-2123	16,753,659	16,753,659	20,620.57

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9	198356	RANCHO TEXARKANA INVESTORS LLC	17,854,184	17,854,184	21,975.10
10	24784	WALMART STORES #01-2123	16,753,659	16,753,659	20,620.57
11	213655	PHOP PKG 3 LLC	15,814,144	15,814,144	19,464.20
12	199974	VALOR TELECOM OF TEXAS LP	14,471,130	14,471,130	17,811.21
13	200292	STERNO PRODUCTS	14,428,688	14,428,688	17,758.97
14	209832	MCN TEXARKANA LLC	13,550,000	13,550,000	16,677.48
15	213521	PH OP PKGS, LLC	13,169,232	13,169,232	16,208.77
16	191522	PATMOS HOLDING LLC	13,026,170	13,026,170	16,032.74
17	209621	CENTRAL MALL TEXAR REALTY HOLD L	12,379,833	12,379,833	15,237.23
18	199935	BOWIE CASS ELECTRIC COOP INC	12,257,990	12,257,990	15,087.30
19	74854	WALMART STORES #01-0181	12,097,480	12,097,480	14,889.70
20	170253	JCM INDUSTRIES INC	11,917,818	11,723,582	14,429.50
21	216623	QUAIL TOOLS LP	11,659,587	11,659,587	14,350.74
22	197979	CENTERPOINT ENERGY ARKLA	11,657,600	11,657,600	14,348.31
23	190810	HUMCO HOLDING GROUP	11,584,154	11,570,511	14,241.10
24	197975	KANSAS CITY SOUTHERN RAILWAY	11,516,735	11,516,735	14,174.91
25	161507	ORR, WILLIAM GREGG	11,514,198	11,514,198	14,171.79

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
A1/SINGLE FAMILY RESIDENCE	A	3,587,602,911	3,279,122,301	23,508
A2/SINGLE FAMILY RESIDENCE	A	90,123,895	80,775,116	1,614
A2L/SINGLE FAMILY RESIDENCE	A	27,395,577	25,380,877	1,288
A2M/SINGLE FAMILY RESIDENCE	A	43,622,513	37,971,482	965
A3/SINGLE FAMILY RESIDENCE	A	17,213,267	15,964,573	239
Total for A		3,765,958,163	3,439,214,349	27,614
B/MULTIFAMILY RESIDENCE	B	1,937,273	1,937,273	2
B1/MULTIFAMILY RESIDENCE	B	359,310	253,764	4
B10/MULTIFAMILY RESIDENCE	B	2,926,466	2,926,466	4
B11/MULTIFAMILY RESIDENCE	B	3,288,995	3,288,995	2
B12/MULTIFAMILY RESIDENCE	B	7,467,188	7,467,188	10
B14/MULTIFAMILY RESIDENCE	B	340,000	340,000	1
B16/MULTIFAMILY RESIDENCE	B	7,522,741	7,522,741	9
B17/MULTIFAMILY RESIDENCE	B	2,121,298	2,121,298	2
B2/MULTIFAMILY RESIDENCE	B	69,118,828	68,877,760	410
B20/MULTIFAMILY RESIDENCE	B	8,729,522	8,729,522	8
B24/MULTIFAMILY RESIDENCE	B	3,545,768	3,545,768	5
B26/MULTIFAMILY RESIDENCE	B	571,237	571,237	1
B3/MULTIFAMILY RESIDENCE	B	5,721,911	5,721,911	26
B30/MULTIFAMILY RESIDENCE	B	1,283,394	1,283,394	2
B32/MULTIFAMILY RESIDENCE	B	1,855,999	1,855,999	2
B33/MULTIFAMILY RESIDENCE	B	3,300,000	3,300,000	1
B36/MULTIFAMILY RESIDENCE	B	6,665,830	6,665,830	3
B39/MULTIFAMILY RESIDENCE	B	1,497,356	1,497,356	1
B4/MULTIFAMILY RESIDENCE	B	9,213,756	9,213,756	44
B40/MULTIFAMILY RESIDENCE	B	14,967,529	14,967,529	8
B41/MULTIFAMILY RESIDENCE	B	1,400,000	1,400,000	1
B5/MULTIFAMILY RESIDENCE	B	197,413	197,413	1
B50/MULTIFAMILY RESIDENCE	B	6,053,823	6,053,823	1
B55/MULTIFAMILY RESIDENCE	B	12,468,340	12,468,340	3
B6/MULTIFAMILY RESIDENCE	B	5,606,794	5,606,794	11
B60/MULTIFAMILY RESIDENCE	B	9,770,969	9,770,969	4
B68/MULTIFAMILY RESIDENCE	B	9,701,462	9,701,462	3
B7/MULTIFAMILY RESIDENCE	B	23,578	23,578	1
B75/MULTIFAMILY RESIDENCE	B	9,567,279	9,567,279	2
B8/MULTIFAMILY RESIDENCE	B	4,667,752	4,667,752	12
B93/MULTIFAMILY RESIDENCE	B	2,283,241	2,283,241	1
B99/MULTIFAMILY RESIDENCE	B	128,997,630	128,997,830	20
Total for B		343,172,882	342,826,268	605
C1A/VACANT LOT	C1	16,184,028	15,524,365	918
C1B/VACANT LOT	C1	16,200	16,200	2
C1C/VACANT LOT	C1	87,402,901	85,591,028	1,057
C1R/VACANT LOT	C1	39,951,905	39,421,163	3,969
C1S/VACANT LOT	C1	42,726,819	40,557,844	2,667
Total for C		186,281,853	181,110,600	8,613
D1/QUALIFIED AG LAND	D1	675,185,638	106,675,806	5,098
D1A/QUALIFIED AG LAND	D1	16,375,684	8,396,860	151
D1B/QUALIFIED AG LAND	D1	44,560,669	8,270,008	319
D1F/QUALIFIED AG LAND	D1	1,937,627	691,423	10
D1M/QUALIFIED AG LAND	D1	7,569,725	1,831,597	100
D1S/QUALIFIED AG LAND	D1	7,781,229	1,473,595	62
D2/QUALIFIED AG LAND	D1	407,210,691	81,904,696	2,345
D2A/QUALIFIED AG LAND	D1	14,159,001	2,287,541	74
D2B/QUALIFIED AG LAND	D1	49,403,280	8,844,335	208
D2M/QUALIFIED AG LAND	D1	4,512,825	1,569,185	43
D2S/QUALIFIED AG LAND	D1	11,970,461	1,899,211	89
D3/QUALIFIED AG LAND	D1	10,038,760	2,156,729	35

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
D3A/QUALIFIED AG LAND	D1	86,524	86,524	1
D3S/QUALIFIED AG LAND	D1	1,214,130	251,062	2
D4/QUALIFIED AG LAND	D1	608,144	513,269	27
Total for D		1,252,614,388	226,851,841	8,564
E1/FARM OR RANCH IMPROVEMENT	E	604,859,235	518,437,291	3,024
E2/FARM OR RANCH IMPROVEMENT	E	28,839,570	21,821,767	448
E3/FARM OR RANCH IMPROVEMENT	E	2,732,106	2,281,393	47
E4/FARM OR RANCH IMPROVEMENT	E	0	0	1
Total for E		636,430,911	542,540,451	3,520
F1/COMMERCIAL REAL PROPERTY	F1	1,190,143,427	1,187,147,927	2,373
F1B/COMMERCIAL REAL PROPERTY	F1	22,586,340	22,586,340	69
F2/INDUSTRIAL REAL PROPERTY	F2	107,974,600	107,974,600	132
F2B/INDUSTRIAL REAL PROPERTY	F2	2,700,056	2,700,056	3
Total for F		1,323,404,423	1,320,408,923	2,577
J2/GAS DISTRIBUTION SYSTEM	J2	14,492,661	14,492,661	26
J3/ELECTRIC COMPANY (INCL COOP)	J3	113,332,211	113,332,211	57
J4/TELEPHONE COMPANY (INCL COOP)	J4	14,677,781	14,677,781	35
J5/RAILROAD	J5	62,708,374	62,708,374	49
J6/PIPELINE COMPANY	J6	2,179,837	2,179,776	95
J7/CABLE TELEVISION COMPANY	J7	7,957,750	7,957,750	19
Total for J		215,348,614	215,348,553	282
L1/COMMERCIAL PERSONAL PROPERTY	L1	390,230,277	389,064,353	3,882
L2/INDUSTRIAL PERSONAL	L2	441,540,680	437,672,212	360
Total for L		831,770,957	826,736,565	4,242
M3/TANGIBLE OTHER PER,MOBILE HOME	M1	76,741,879	71,222,263	3,023
Total for M		76,741,879	71,222,263	3,023
OA1/RESIDENTIAL INVENTORY	O	2,970,873	2,950,873	14
O1/RESIDENTIAL INVENTORY	O	5,674,755	5,318,195	495
Total for O		8,645,628	8,269,068	509
S/SPECIAL INVENTORY TAX	S	55,445,985	55,445,985	87
SUB/SUBDIVIDED	O	0	0	1,277
Total for S		55,445,985	55,445,985	1,364
X/TOTALLY EXEMPT PROPERTY	XV	208,579	185,042	35
XA1/TOTALLY EXEMPT PROPERTY	XV	26,305	25,694	7
XB4/TOTALLY EXEMPT PROPERTY	XV	21,252	21,252	1
XC1/TOTALLY EXEMPT PROPERTY	XV	1,050,889	972,555	85
XD1/TOTALLY EXEMPT PROPERTY	XV	310,000	271,777	2
XFB/TOTALLY EXEMPT PROPERTY	XV	0	0	1
XF1/TOTALLY EXEMPT PROPERTY	XV	511,369	489,625	9
XL2/TOTALLY EXEMPT PROPERTY	L2	0	0	1
XXX/UNKNOWN	C1	0	0	3
Total for X		2,128,394	1,965,945	144
Z/CARRIED AT ACCOUNTS (ALL Z'S)	C1	0	0	5,135
ZJ1/UNIDENTIFIED CATEGORY	J1	0	0	1
ZJ4/UNIDENTIFIED CATEGORY	J4	5,800	5,800	8
ZJ5/UNIDENTIFIED CATEGORY	J5	0	0	1
ZL1/UNIDENTIFIED CATEGORY	L1	1,000	0	16
Total for Z		6,800	5,800	5,159
Jurisdiction Total		8,697,950,877	7,231,946,611	66,216

This report does not include properties that are totally exempt.

Texarkana College
HB 1495 Requirements
Fiscal Year 2022-2023

	2021-2022 Actual Expenditures	2022-2023 Budgeted Expenditures
Total	\$ 14,566	\$ 14,700

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.

FY 2022 - 2023

ANNUAL BUDGET

Appendix A



TEXARKANA
COLLEGE

2022-2023

Employee Handbook
& Compensation Plan

2022-2023 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/> under the tab Downloadable 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 2022-2023 is as follows:

September 15, 2022	December 15, 2022	March 15, 2023	June 15, 2023
September 30, 2022	December 16, 2022*	March 31, 2023	June 30, 2023
October 14, 2022	January 13, 2023	April 14, 2023	July 14, 2023
October 31, 2022	January 31, 2023	April 28, 2023	July 31, 2023
November 15, 2022	February 15, 2023	May 15, 2023	August 15, 2023
November 30, 2022	February 28, 2023	May 31, 2023	August 31, 2023

**This pay date is scheduled early, instead of being on December 31, 2022*

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).

2022-2023 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 – 8.0% 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 – 8.0% 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, \$622.60 employer contribution (monthly)
 - Employee and Spouse – \$358.00 cost to employee, \$980.60 employer contribution (monthly)
 - Employee and Children - \$239.70 cost to employee, \$862.30 employer contribution (monthly)
 - Employee and Family - \$597.70 cost to employee, \$1,220.30 employer contribution (monthly)
- Consumer Directed HealthSelect
 - See Human Resources for more details

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.

For information on policies for Mental Health and Quarantine Leave for Peace Officers, see policy DEC(LOCAL).

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. 15, 2022– May 12, 2023 (Eligible for all scheduled holidays)
12-Month Faculty	Aug. 15, 2022 – August 8, 2023 (Eligible for all scheduled holidays)
12-Month Administrative and Office Staff	September 1, 2022 – August 31, 2023 (Eligible for all scheduled holidays)
12-Month Facilities and Security Staff	September 1, 2022 – August 31, 2023 with 15 Paid Holidays: <i>Sept. 5, 2022, Nov. 23-25, 2022, Dec. 21-23, 29-30, 2022, Jan. 16, 2023, Mar. 15-17, 2023, May 29, 2023 and Jul. 4, 2023</i>

2022-2023 TC Holidays

Labor Day – September 5, 2022
 Thanksgiving – November 21-25, 2022
 Christmas – December 19-30, 2022
 MLK Day – January 16, 2023
 Spring Break – March 13-17, 2023
 Memorial Day – May 29, 2023
 Independence Day – July 4, 2023

2022-2023 Faculty In-service Days

August 15 & 16, 2022*
 January 12 & 13, 2023*
**Dates subject to change*

2022-2023 Graduation Dates

December 13, 2022*
 May 11, 2023* **Dates subject to change*

Semester Begin and End Dates

<u>Term</u>	<u>Begin</u>	<u>End</u>
Fall, 2022	August 17, 2022	December 13, 2022
Workforce Spring, 2023	January 9, 2023	May 11, 2023
Spring, 2023	January 17, 2023	May 11, 2023
LVN & Workforce Summer, 2023	May 15, 2023	August 8, 2023
Summer 1 (5-week), 2023	May 30, 2023	June 30, 2023
Summer 2 (5-week), 2023	July 5, 2023	August 8, 2023

2022-2023 Texarkana College Administrative Pay Categories

	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
<u>Category P1 – Department / Program Administration</u>	<u>\$47,000</u>	<u>\$65,500</u>	<u>\$80,000</u>
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			
Director of Workforce			

<u>Category P2 – Executive Administration</u>	\$70,000	\$84,600	\$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			

2022-2023 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	\$30,335	\$42,000
Facilities and Security Staff	Hourly	\$12.00	\$14.58	\$20.19
<u>Category PS2 – Office and Program Services</u>	Yearly	\$26,000	\$31,867	\$42,000
Administrative Assistant	Hourly	\$12.50	\$15.32	\$20.19
Bookstore / Business Office Staff				
Clerical and Library Staff				
<u>Category PS3 – Business, Campus, and IT Services</u>	Yearly	\$27,000	\$35,955	\$48,000
Business Development Specialist	Hourly	\$12.98	\$17.28	
Business Office Accounting				
Employee Benefits				
Pinkerton Recreation Center				

Switchboard Operator

Technical Support

Category PS4 – Instructional and Student Support

Educational Specialist / Career Navigator

Enrollment Services / Financial Aid

Lab Assistant - Workforce

Retention and Recruitment

Yearly	\$27,000	\$40,007	\$58,000
Hourly	\$12.98	\$19.23	

Category PS5 – Police / Facility Services Management

Facilities Supervisor

Police Officer

Yearly	\$45,000	\$50,860	\$67,500
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Category PS6 – Program Management

Allied Health Coordinator

Billing Coordinator

Communication / Marketing Coordinator

Librarian

Payroll Coordinator

Technology Systems Management

Yearly	\$50,000	\$58,555	\$68,000
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2022-2023 Texarkana College Part-Time Employee Pay Grades

		<u>Minimum</u>	<u>Maximum</u>
<u>Category PT1 - Part-Time Clerical and Support</u>	<i>Hourly</i>	\$7.25	\$11.99
Office Clerical			
Peer Tutor			
Pinkerton - Reception			
Radio Station			
Security / Facility Services			
Student Workers			
Testing Proctor			
<u>Category PT2 - Part-Time Specialized Support</u>	<i>Hourly</i>	\$12.00	\$16.99
Instructional Lab Assistance			
Office Assistance - Specialized			
Professional Tutor			
Radio Host - KTXK			
<u>Category PT3 - Part-Time Professional Support</u>	<i>Hourly</i>	\$17.00	\$40.00
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.*

2022-2023 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	\$62,773	\$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.

2022-2023 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.

2022-2023 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

<u>Dual Credit Instruction</u>		
Lecture (per credit hour)	\$550	
Lab (2/3 of lecture rate)	\$367	
<u>Health Sciences Clinical pay</u>	M	B
VN 1st Semester Clinical (256 CH)	\$8,960	\$7,680
VN 2nd Semester Clinical (192 CH)	\$6,720	\$5,760
VN 3rd Semester Clinical (256 CH)	\$8,960	\$7,680
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. <u>Example:</u> the per-student rate for a 3CH course is \$1800/12 = \$150.		
<i>Administrative exceptions to these criteria can be considered by the College President or Designee.</i>		

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 2021-22

Fall 2022-23

Academic & Workforce Tuition per Semester Hour	Academic & Workforce Tuition per Semester Hour
\$ 60	\$ 63
\$ 67	\$ 71
\$ 76	\$ 80

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	\$ 1,238
\$ 1,910	\$ 1,958
\$ 2,618	\$ 2,666

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

2022-2023

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.

FY 2022 - 2023

ANNUAL BUDGET

Appendix B

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,208,385,664
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,033,045,215
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,175,340,449
4.	2021 total adopted tax rate.	\$ 0.123081 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 0	
	B. 2021 values resulting from final court decisions: - \$ 0	
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 0	
	B. 2021 disputed value: - \$ 0	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,175,340,449
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 2,002,824 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 13,443,256 C. Value loss. Add A and B. ⁶	\$ 15,446,080
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 17,057,691 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 17,057,691
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 32,503,771
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,142,836,678
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,329,854
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 6,393
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,336,247
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 7,216,643,700 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 7,216,643,700

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 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 \$ <u>15,302,911</u>	
B.	2022 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 + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>15,302,911</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,144,077,848</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>6,087,868,763</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>62,826,424</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>62,826,424</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>6,025,042,339</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.105165</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

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:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.123081</u> /\$100
29.	2021 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> .	\$ <u>5,175,340,449</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,369,860
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 6,393 B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2021 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 6,393 E. Add Line 30 to 31D.	\$ 6,376,253
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,025,042,339
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.105829 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0 B. 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, 2021, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.105829 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.105829 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.114295 /\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
42.	Total 2022 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ 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) - \$ _____ 0 D. Subtract amount paid from other resources - \$ _____ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 100.00 % C. Enter the 2020 actual collection rate. 100.00 % D. Enter the 2019 actual collection rate. 100.00 % 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%. ³¹	100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,087,868,763
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.114295 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,087,868,763
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.105165 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.105165 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.114295 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.114295 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	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
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,087,868,763
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.114295 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	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/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.114295/\$100

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.105829/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 6,087,868,763
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.008213/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.000000/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.123081 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.123081 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,142,836,678
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,329,854
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,025,042,339
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.114295 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	\$ 0.105165 / \$100
Voter-approval tax rate. As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.114295 / \$100
De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.000000 / \$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print
here

Suzanne K. Kinder

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

08/05/2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

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.