



FY 2023 - 2024

ANNUAL BUDGET



TEXARKANA COLLEGE

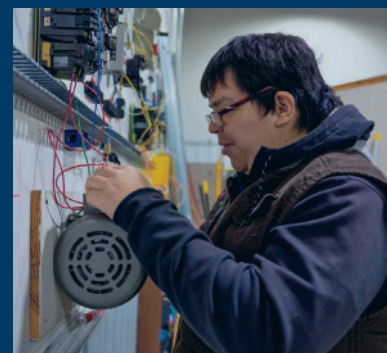




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FY 2023 - 2024

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District Profile



BOARD OF TRUSTEES

Mr. Derrick McGary
President

Mr. George Moore
Vice President

Mrs. Lesley Ledwell Dukelow
Secretary

Dr. John Booth

Mr. Brad Carlow

Mr. Ernie Cochran

Mrs. Tiffani Neal



ADMINISTRATION

Dr. Jason Smith
President

Brad Hoover, CPA
*Vice President of
Finance*

Dr. Dixon Boyles
*Vice President of
Instruction*

Phyllis Deese
*Vice President of
Administrative
Services*

Brandon Washington
*Vice President of
Operations*

Katie Andrus *Executive Director & Development Officer of TC Foundation*
Ricky Boyette *Executive Director of Facilities Services*
Dr. Cat Howard *Dean of STEM and Business*
Suzy Irwin *Executive Director of Institutional Advancement & Public Relations*
Robert Jones *Dean of Students*
Dr. Tonja Mackey *Dean of Library & Learning Support*
Steve Mitchell *Executive Director of KTXK Radio Station*
Mindy Preston *Executive Director Presidential and Board Activities and College Events*
Mendy Sharp *Executive Director of Community and Business Education*
Courtney Shoalmire *Dean of Health Sciences*
Bart Upchurch *Executive Director of Information Technology*
Brandon Washington *Dean of Workforce & Continuing Education*
Dr. Mary Ellen Young *Dean of Liberal & Performing Arts & Social Sciences*



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

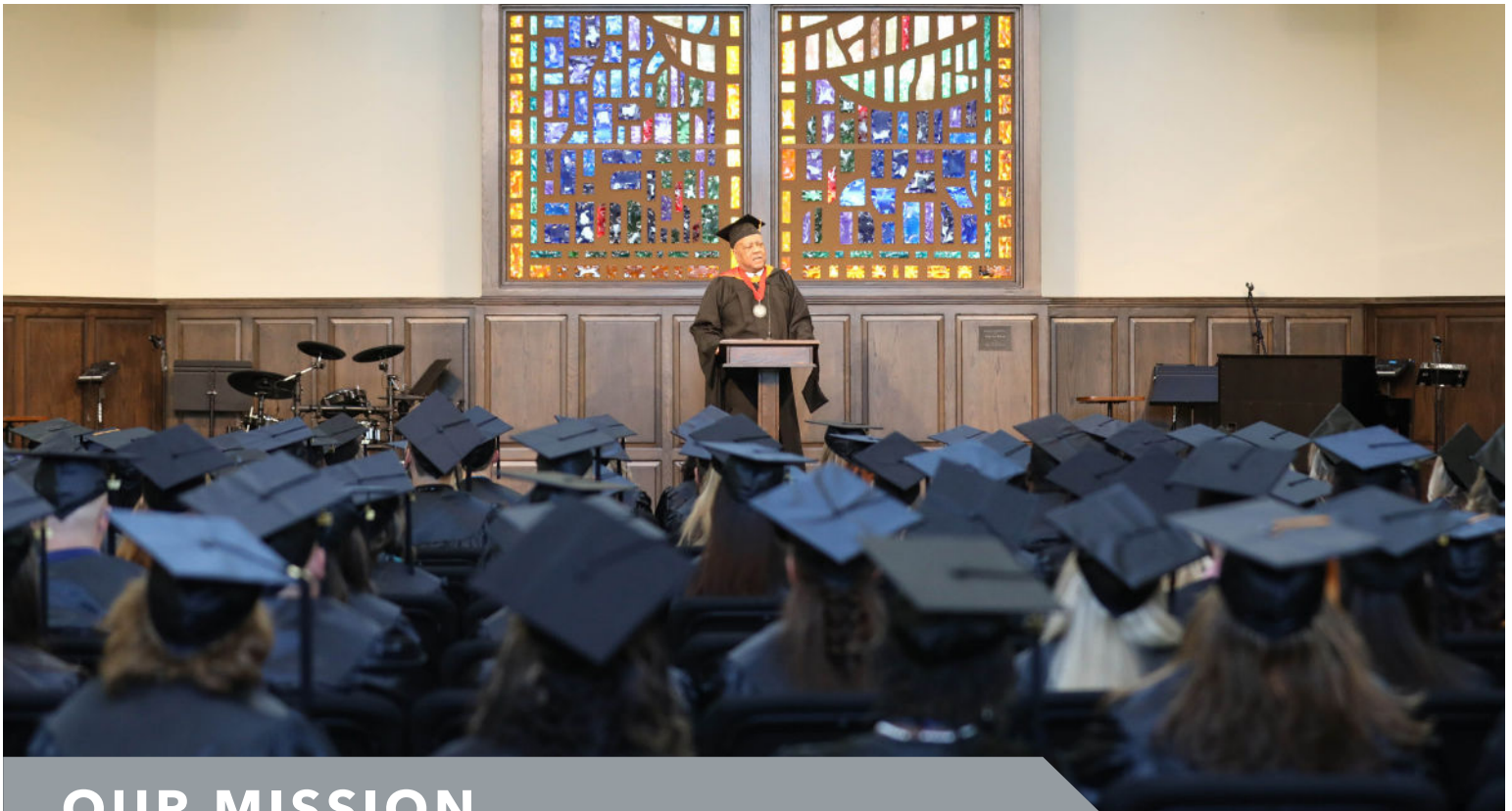
An engaging and accessible campus culture fosters the support of Texarkana College's diverse community of students, faculty & staff.



2022-2024

STRATEGIC PLAN

 **TEXARKANA COLLEGE**



OUR MISSION

Advancing our community
through attainable higher
education and lifelong learning.



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 engaging and accessible campus culture fosters the support of Texarkana College's diverse community of students, faculty & staff.

Community

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



2022-2024 TOP PRIORITIES

Excellence

Texarkana College will develop a financial stability plan in response to the current economic environment and will continue advocacy at the state level for increased support.

Success

By fall 2023, the primary instructional format for academic courses will be in 8-week terms.

Diversity

Texarkana College will employ highly qualified faculty and staff in an effort to better reflect the community and campus demographics.



OPPORTUNITY

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

Our Goals:

TC will increase fall enrollment for technical programs and annual contact hours for continuing education courses by 20% by end of the 2024 academic year compared to fall 2021.

The TC Foundation will revise and expand scholarships to focus on recruiting new students to Texarkana College who would not otherwise be able to attend college.



EXCELLENCE

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

Our Goals:

Top Priority- TC will develop a financial stability plan in response to the current economic environment and will continue advocacy at the state level for increased support.

TC will complete capital projects to modernize campus instructional and common areas.



SUCCESS

Texarkana College is committed to student success and completion.

Our Goals:

Top Priority- By fall 2023, the TC primary instructional format for academic courses will be in 8-week terms.

TC will implement an enhanced communication module to enable two-way text messaging with students.

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 Texas community colleges.



DIVERSITY

An engaging and accessible campus culture fosters the support of Texarkana College's diverse community of students, faculty & staff.

Our Goals:

Top Priority-TC will employ highly qualified faculty and staff in an effort to better reflect the community and campus demographics.

TC will develop a cohort mentorship for men of color to equip them with the necessary skills to be successful both inside and outside the classroom.



COMMUNITY

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

Our Goals:

The TC Foundation will reach \$15 million in assets by 2025.

TC will investigate other credit and non-credit health care programs to produce entry level workers.

TC will work with AR-TX REDI, Chamber of Commerce, City of Texarkana, TexAmericas Center, and other community partners to create new economic development opportunities .

FY 2023 - 2024

ANNUAL BUDGET

Budget Data



EXECUTIVE REVIEW

The following documents provide summaries of the Texarkana College's 2023-2024 proposed budget. The schedules detail projected revenue of \$44,927,194 for 2023-2024 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 \$8,000,000 and State Funding revenue, including benefit funding, is projected to be \$10,988,239.

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

- ◆ This preliminary budget is based on a \$9,476,888 for state funding that is still in the rulemaking process.
- ◆ 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 2023. Tax Revenue is based on an estimated projected rate of \$0.109639.

Using the projected revenue of \$44,927,194 and estimated expenditures of \$44,714,785 for all funds, we are projecting a budget surplus of \$212,409 for the year ending August 31, 2024. This surplus is projected based on the new funding model enacted with House Bill 8.

This First Draft of the budget was prepared based on information available as of August 23, 2023 and will be revised and updated as additional information becomes available.

**Texarkana College
Budget Calendar
Fiscal Year 2023-2024**

Jan. - Mar. 2023:	Assess needs and develop goals and plans for 2023-24
March - May 2023:	Divisions and Departments prepare budgets
April - May 2023:	Division and Department budgets completed and returned for review Development of personnel budget Preparation of First Draft of budget
July 25, 2023:	Certified Appraised Values received from Bowie Central Appraisal District
July 2023:	First Draft Budget presented to the Board of Trustees
August 2023:	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
2023-24 BUDGET
Proposed as of 8/28/2023

	2022-23 Budget	2023-24 Proposed	Difference Proposed vs. 2022-23	% Change
INCOME				
Tuition, Taxes and Fees	\$ 16,094,730	\$ 16,020,500	\$ (74,230)	-0.46%
State Appropriations	8,499,916	10,988,239	2,488,323	29.27%
Federal & State Grants and Contracts	13,934,165	13,878,945	(55,220)	-0.40%
Auxiliary Services Income	1,410,225	1,429,000	18,775	1.33%
Misc. Other Income	1,382,685	2,610,510	1,227,825	88.80%
HEERF Transfers	2,200,000	-	(2,200,000)	-100.00%
Total Income	\$ 43,521,721	\$ 44,927,194	\$ 1,405,473	3.23%
EXPENSE				
Instruction	12,909,515	13,176,954	267,439	2.07%
Academic Support	2,975,771	3,400,427	424,656	14.27%
Student Services	2,412,403	2,656,566	244,163	10.12%
Institutional Support	4,872,337	5,001,851	129,514	2.66%
Operation and Maintenance of Plant	3,605,296	3,669,470	64,173	1.78%
Scholarships and Fellowships	12,776,000	12,808,000	32,000	0.25%
Auxiliary Enterprises	1,393,891	1,400,291	6,400	0.46%
Total Expense	40,945,212	42,113,558	1,168,345	2.85%
NET- Before Depreciation	2,576,509	2,813,637	237,128	9.20%
Less:				
Depreciation Expense	2,548,228	2,601,228	53,000	2.08%
	2,548,228	2,601,228	53,000	2.08%
NET Projected Income (Loss)	\$ 28,281	\$ 212,409	\$ 184,128	

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
2023-24 BUDGET
By Major Fund Groups as of 8/28/2023

	Unrestricted	Federal & State Grants	Auxilliary	Total Combined
INCOME				
Tuition, Taxes and Fees	\$ 16,020,500	\$ -	\$ -	\$ 16,020,500
State Appropriations	10,988,239	-	-	10,988,239
Federal & State Grants and Contracts	-	13,878,945	-	13,878,945
Auxiliary Services Income	-	-	1,429,000	1,429,000
Misc. Other Income	2,610,510	-	-	2,610,510
HEERF Transfers	-	-	-	-
Total Income	<u>29,619,249</u>	<u>13,878,945</u>	<u>1,429,000</u>	<u>44,927,194</u>
EXPENSE				
Instruction	12,495,619	681,335	-	13,176,954
Academic Support	3,400,427	-	-	3,400,427
Student Services	1,633,956	1,022,610	-	2,656,566
Institutional Support	5,001,851	-	-	5,001,851
Operation and Maintenance of Plant	3,669,470	-	-	3,669,470
Scholarships and Fellowships	633,000	12,175,000	-	12,808,000
Auxiliary Enterprises	-	-	1,400,291	1,400,291
Total Expense	<u>26,834,322</u>	<u>13,878,945</u>	<u>1,400,291</u>	<u>42,113,558</u>
		-		
NET- Before Depreciation	2,784,927		28,709	2,813,637
Less:				
Depreciation Expenses	<u>2,601,228</u>	<u>-</u>	<u>-</u>	<u>2,601,228</u>
NET Projected Income (Loss)	<u>\$ 183,699</u>	<u>\$ -</u>	<u>\$ 28,709</u>	<u>\$ 212,409</u>

Texarkana College
2023-24 Budget
Departmental Budgets

Department	2022-2023 Budget	2023-2024 Proposed	Difference Proposed vs 2022-23	% Change
Business and Social Science	1,733,750.33	1,419,976.50	(313,773.83)	-18.10%
STEM	1,528,228.01	1,529,775.77	1,547.76	0.10%
Liberal & Performing Arts	913,337.90	945,924.57	32,586.67	3.57%
Workforce	2,990,688.82	3,514,524.05	523,835.23	17.52%
Community & Business Education	1,295,788.48	1,332,462.93	36,674.45	2.83%
Health Occupations	2,516,607.48	2,469,438.36	(47,169.12)	-1.87%
Office of the President	911,034.24	1,041,909.61	130,875.37	14.37%
Board of Trustees	8,500.00	8,500.00	-	-
Foundation	117,064.26	126,790.51	9,726.25	8.31%
Endowments	50,000.00	50,000.00	-	-
Institutional Advancemen	527,233.78	622,282.06	95,048.28	18.03%
Institutional Effectiveness	105,344.75	110,108.97	4,764.22	4.52%
Information Technology	1,731,940.52	2,053,799.13	321,858.61	18.58%
Vice President of Finance/CFO	606,036.11	609,090.99	3,054.88	0.50%
Business Office	745,207.08	739,297.41	(5,909.67)	-0.79%
Human Resources	1,805,097.14	1,821,677.90	16,580.76	0.92%
Police	511,887.14	501,495.23	(10,391.91)	-2.03%
Facilities	5,870,130.01	5,989,623.95	119,493.94	2.04%
Dean of Students	12,966.00	19,251.00	6,285.00	48.47%
Student Activities	23,400.00	23,400.00	-	-
Financial Aid	1,000,786.57	1,036,636.60	35,850.03	3.58%
Admissions	320,676.99	332,847.25	12,170.26	3.80%
Student Recruitment	153,794.46	294,212.30	140,417.84	91.30%
Registrar	222,144.16	232,143.12	9,998.96	4.50%
Advising	263,593.95	266,879.57	3,285.62	1.25%
Dual Credit	688,451.10	835,998.25	147,547.15	21.43%
Vice President of Instruction	712,094.10	543,136.58	(168,957.52)	-23.73%
Quality Assurance	49,923.40	-	(49,923.40)	
Distance Education	153,128.53	184,836.83	31,708.30	20.71%
Library	570,773.07	609,315.20	38,542.13	6.75%
Assessment and Testing Center	169,976.23	167,976.22	(2,000.01)	-1.18%
Retention & Success Coaching	88,888.90	176,111.84	87,222.94	98.13%
Disability Services	-	51,543.97	51,543.97	100.00%
Adult Education	328,116.44	335,335.00	7,218.56	2.20%
Student Support Services	544,917.94	653,006.99	108,089.05	19.84%
Pinkerton Center	123,844.55	125,923.92	2,079.37	1.68%
Grant Org (PELL, SEOG (Non-dept gt & FA)	12,727,617.45	12,539,262.39	(188,355.06)	-1.48%
Auxiliary	1,370,469.99	1,400,290.70	29,820.71	2.18%
	\$ 43,493,440	\$ 44,714,786	\$ 1,221,346	

Texarkana College

Assessed Valuation of Taxable Property

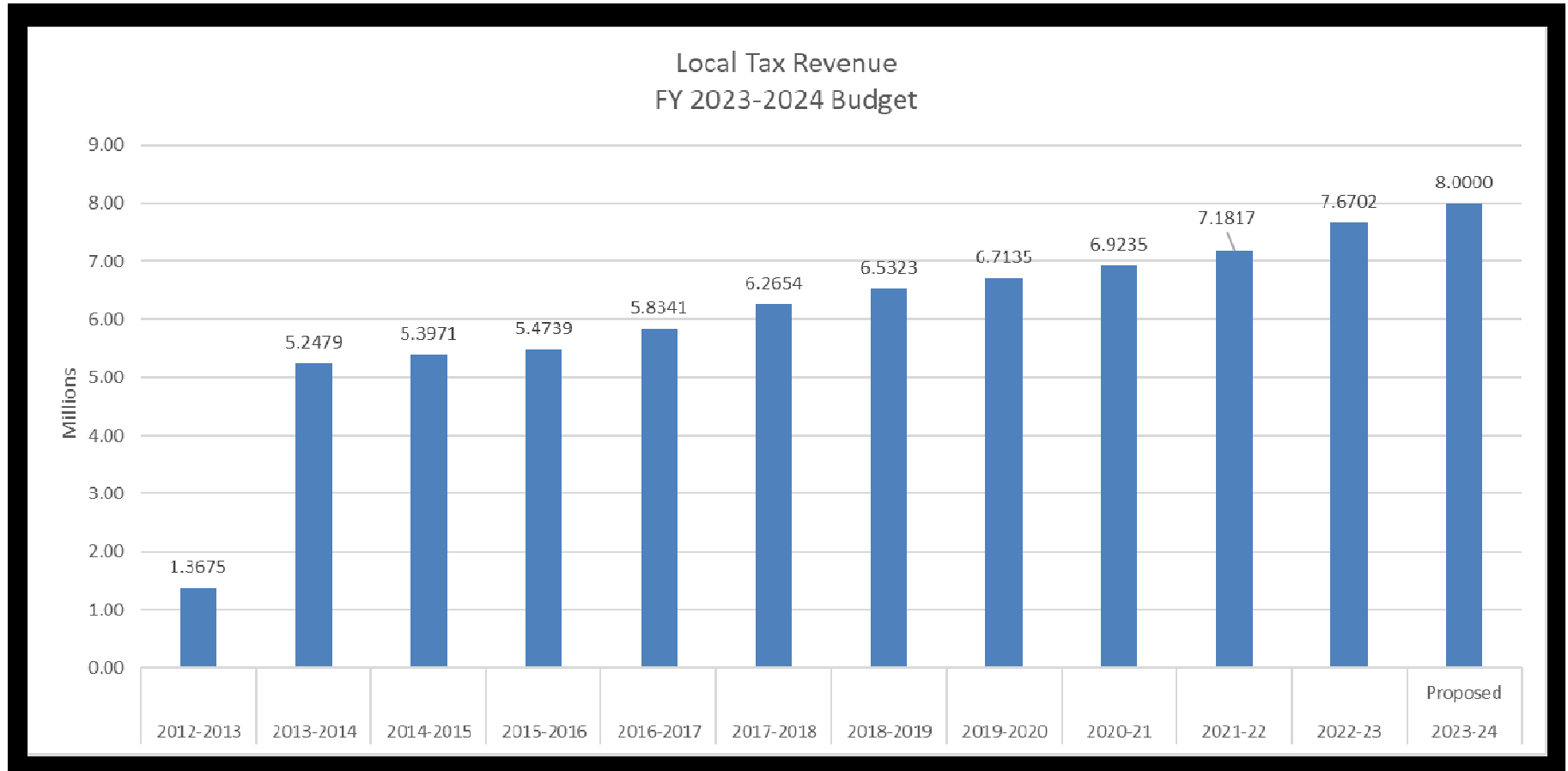
Fiscal Year	Assessed Valuation
2023-24	8,215,706,506
2022-23	7,216,643,700
2021-22	6,132,683,534
2020-21	5,920,621,794
2019-20	5,830,333,051
2018-19	5,602,976,140
2017-18	5,403,095,174
2016-17	5,292,709,698

Protested values as of July 2023 are \$13,705,012

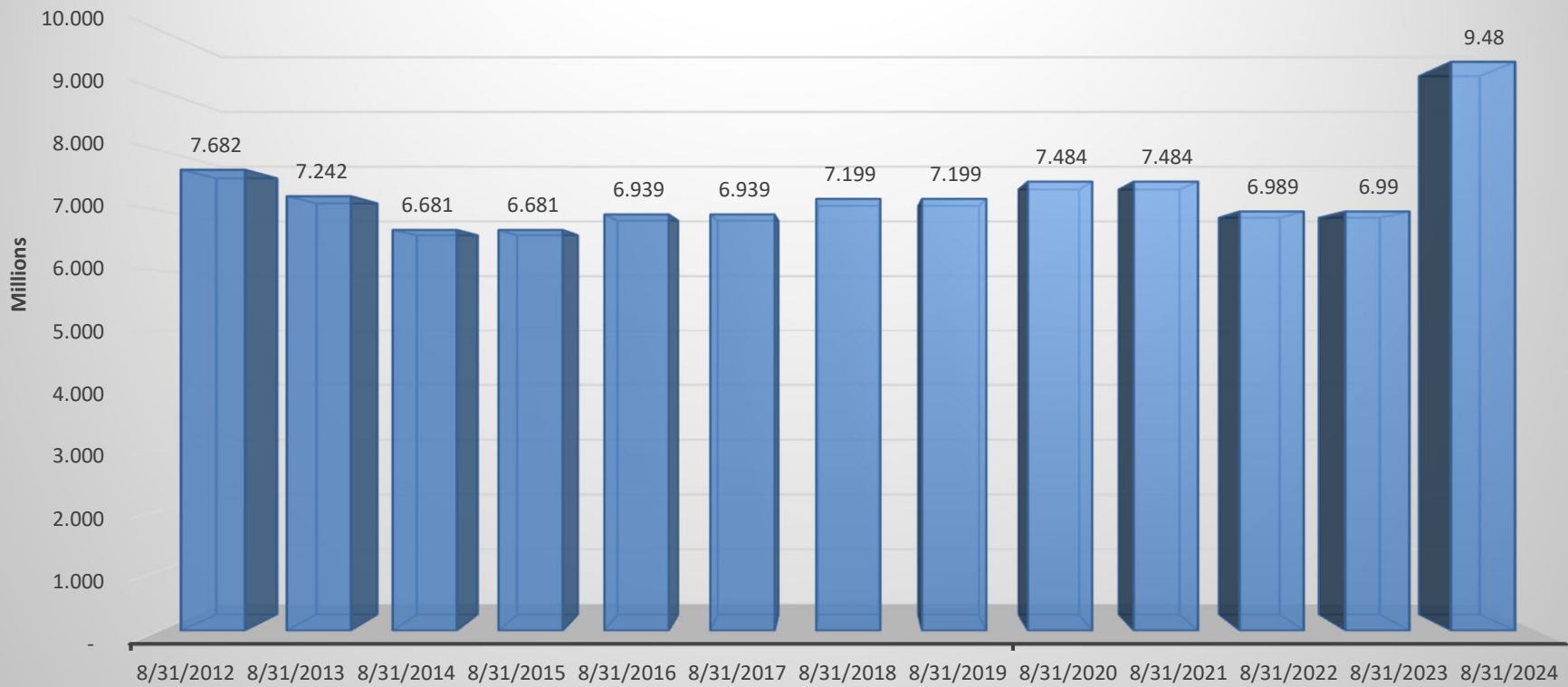
TEXARKANA COLLEGE

Principal Tax Payers

TCI TEXARKANA, INC	437,852,630
AEP SOUTHWESTERN ELECTRIC CO	139,403,219
UNION PACIFIC RAILROAD CO.	52,784,565
WEST FRASER WOOD PRODUCTS, INC	36,643,099
CHRISTUS HEALTH ARK LA TX	25,173,142
ARISTA APARTMENTS LLC ETAL	23,294,480
DJV VENTURES LLC	20,000,000
LPG APARTMENTS	19,968,000
STERNO PRODUCTS	19,621,176
RANCHO TEXARKANA INVESTORS LLC	19,085,000
Total Taxable Value of Top Ten Tax Payers	\$ 793,825,311

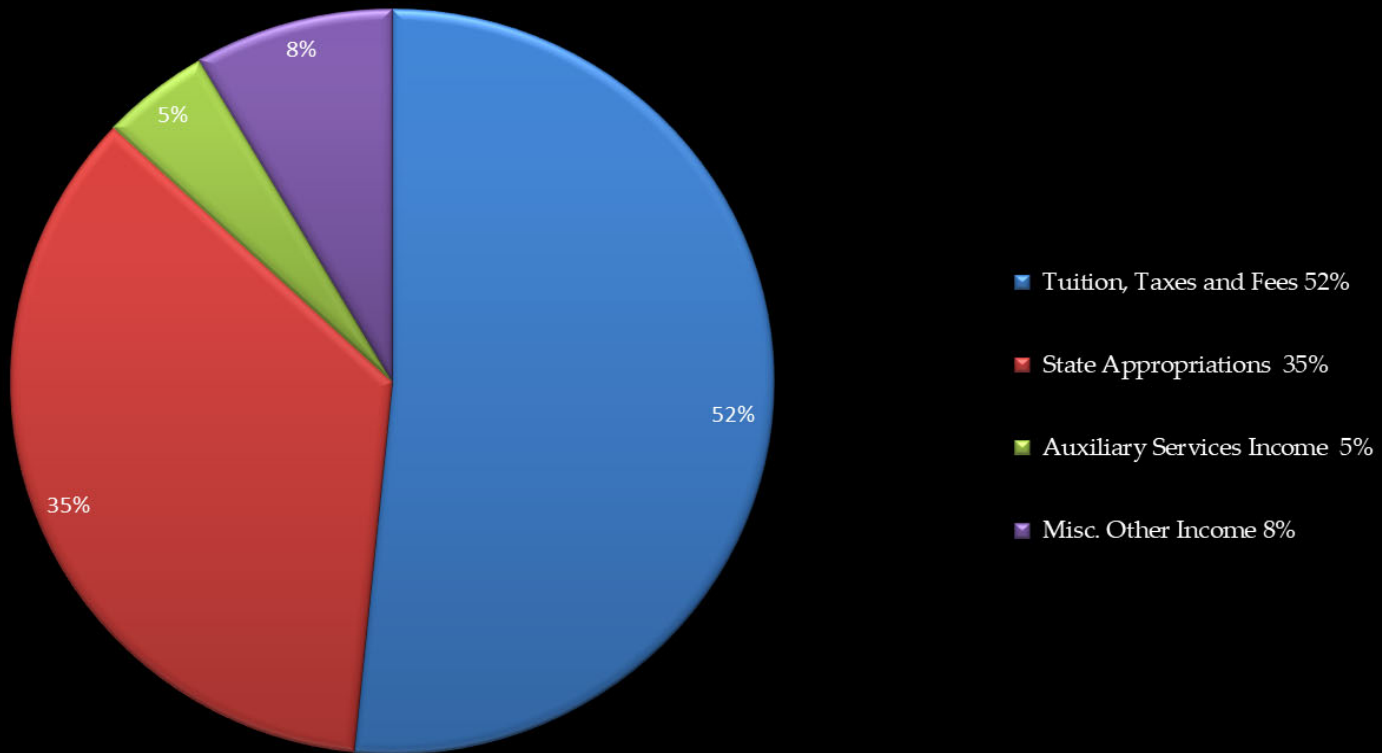


State Appropriations - State Funding History



TEXARKANA COLLEGE
2023-2024 Budget

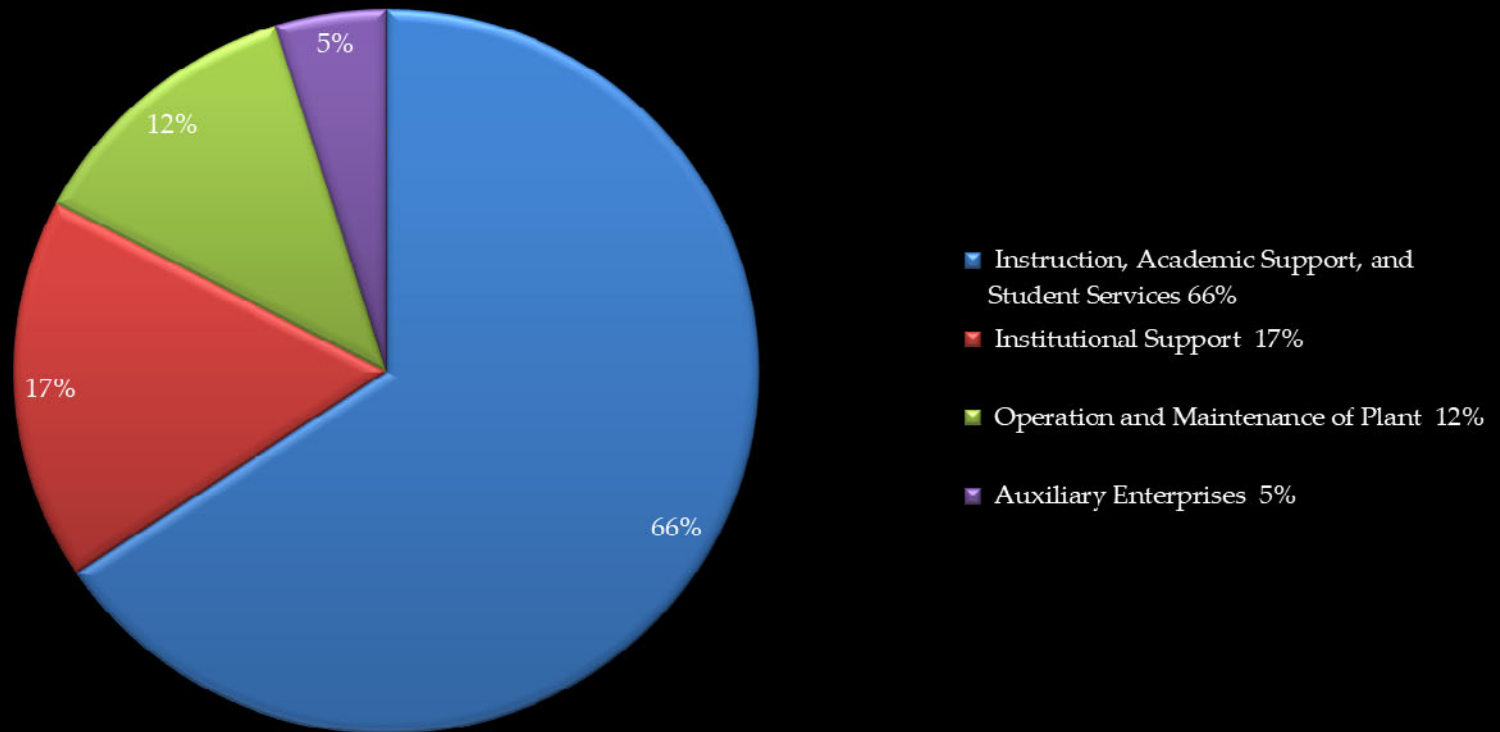
Revenues by Source
(excluding grants)



TEXARKANA COLLEGE

2023-2024 Budget

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



FY 2023 - 2024

ANNUAL BUDGET

Supporting Data

Formula Funding By Institution & Tier								
FICE	College District	FY 2023 Formula Funding (Formula + Rider 26 Supplements)	FY 2024 TOTAL Guaranteed Funding	FY 2024 Base Tier	FY 2024 Performance Tier	FY 2024 Transition Funding	Difference FY24 - FY23	Percent Change
TOTAL		\$ 922,259,716	\$ 1,133,240,836	\$ 55,844,532	\$ 1,077,078,538	\$ 317,766	\$ 210,981,119	22.9%
003607	Alamo	\$ 63,938,380	\$ 88,641,433	\$ -	\$ 88,641,433	\$ -	\$ 24,703,053	38.6%
003539	Alvin	\$ 7,587,622	\$ 9,526,054	\$ -	\$ 9,526,054	\$ -	\$ 1,938,432	25.5%
003540	Amarillo	\$ 13,782,665	\$ 18,576,479	\$ -	\$ 18,576,479	\$ -	\$ 4,793,814	34.8%
006661	Angelina	\$ 7,581,843	\$ 9,079,633	\$ 1,691,046	\$ 7,388,588	\$ -	\$ 1,497,790	19.8%
012015	Austin	\$ 49,194,187	\$ 56,050,458	\$ -	\$ 56,050,458	\$ -	\$ 6,856,271	13.9%
003549	Blinn	\$ 25,353,968	\$ 32,758,761	\$ 1,406,169	\$ 31,352,592	\$ -	\$ 7,404,793	29.2%
007857	Brazosport	\$ 5,234,982	\$ 6,663,283	\$ -	\$ 6,663,283	\$ -	\$ 1,428,301	27.3%
004003	Central Texas	\$ 14,525,924	\$ 15,939,954	\$ -	\$ 15,939,954	\$ -	\$ 1,414,030	9.7%
003553	Cisco	\$ 5,840,237	\$ 8,910,438	\$ 3,161,221	\$ 5,749,217	\$ -	\$ 3,070,201	52.6%
003554	Clarendon	\$ 3,384,271	\$ 6,069,478	\$ 3,059,103	\$ 3,010,375	\$ -	\$ 2,685,207	79.3%
003546	Coastal Bend	\$ 6,696,907	\$ 10,988,947	\$ 3,717,618	\$ 7,271,329	\$ -	\$ 4,292,040	64.1%
007096	College of the Mainland	\$ 6,649,122	\$ 7,738,496	\$ -	\$ 7,738,496	\$ -	\$ 1,089,374	16.4%
023614	Collin	\$ 44,609,466	\$ 51,540,138	\$ -	\$ 51,540,138	\$ -	\$ 6,930,671	15.5%
009331	Dallas	\$ 91,194,681	\$ 96,999,738	\$ -	\$ 96,999,738	\$ -	\$ 5,805,056	6.4%
003563	Del Mar	\$ 17,359,107	\$ 19,508,146	\$ -	\$ 19,508,146	\$ -	\$ 2,149,039	12.4%
010387	El Paso	\$ 31,545,292	\$ 38,675,854	\$ -	\$ 38,675,854	\$ -	\$ 7,130,562	22.6%
003568	Frank Phillips	\$ 2,887,423	\$ 5,799,197	\$ 2,998,897	\$ 2,800,300	\$ -	\$ 2,911,774	100.8%
006662	Galveston	\$ 4,799,136	\$ 4,871,133	\$ -	\$ 4,871,133	\$ -	\$ 71,998	1.5%
003570	Grayson	\$ 6,731,908	\$ 7,834,338	\$ -	\$ 7,834,338	\$ -	\$ 1,102,430	16.4%
003573	Hill	\$ 6,524,579	\$ 10,001,750	\$ 3,167,200	\$ 6,834,550	\$ -	\$ 3,477,171	53.3%
010633	Houston	\$ 62,399,718	\$ 62,670,854	\$ -	\$ 62,670,854	\$ -	\$ 271,136	0.4%
003574	Howard	\$ 6,177,458	\$ 7,816,784	\$ 1,827,447	\$ 5,989,338	\$ -	\$ 1,639,326	26.5%
003580	Kilgore	\$ 9,654,903	\$ 13,778,730	\$ 3,565,647	\$ 10,213,083	\$ -	\$ 4,123,827	42.7%
003582	Laredo	\$ 11,248,897	\$ 19,095,033	\$ -	\$ 19,095,033	\$ -	\$ 7,846,137	69.8%
003583	Lee	\$ 10,510,560	\$ 20,169,021	\$ -	\$ 20,169,021	\$ -	\$ 9,658,460	91.9%
011145	Lone Star	\$ 82,949,102	\$ 97,794,246	\$ -	\$ 97,794,246	\$ -	\$ 14,845,144	17.9%
003590	McLennan	\$ 11,913,319	\$ 13,526,367	\$ -	\$ 13,526,367	\$ -	\$ 1,613,047	13.5%
009797	Midland	\$ 7,089,473	\$ 8,304,946	\$ -	\$ 8,304,946	\$ -	\$ 1,215,473	17.1%
003593	Navarro	\$ 12,689,697	\$ 14,465,850	\$ 3,010,925	\$ 11,454,925	\$ -	\$ 1,776,153	14.0%
003558	North Central	\$ 11,421,474	\$ 14,455,839	\$ 1,035,822	\$ 13,420,017	\$ -	\$ 3,034,365	26.6%
023154	Northeast Texas	\$ 5,393,748	\$ 6,997,358	\$ 1,594,000	\$ 5,403,358	\$ -	\$ 1,603,610	29.7%
003596	Odessa	\$ 9,840,503	\$ 14,145,913	\$ -	\$ 14,145,913	\$ -	\$ 4,305,410	43.8%
003600	Panola	\$ 5,315,529	\$ 6,707,441	\$ 1,749,512	\$ 4,957,929	\$ -	\$ 1,391,912	26.2%
003601	Paris	\$ 7,372,923	\$ 11,133,179	\$ 2,539,438	\$ 8,593,742	\$ -	\$ 3,760,256	51.0%
003603	Ranger	\$ 4,227,525	\$ 7,343,309	\$ 3,224,138	\$ 4,119,171	\$ -	\$ 3,115,784	73.7%
029137	San Jacinto	\$ 41,307,655	\$ 54,995,750	\$ -	\$ 54,995,750	\$ -	\$ 13,688,095	33.1%
003611	South Plains	\$ 13,544,798	\$ 19,272,422	\$ 5,649,759	\$ 13,622,663	\$ -	\$ 5,727,624	42.3%
031034	South Texas	\$ 40,094,033	\$ 52,949,625	\$ -	\$ 52,949,625	\$ -	\$ 12,855,592	32.1%
003614	Southwest Texas	\$ 9,198,628	\$ 14,559,626	\$ 3,045,322	\$ 11,514,304	\$ -	\$ 5,360,998	58.3%
003626	Tarrant	\$ 58,943,345	\$ 63,972,046	\$ -	\$ 63,972,046	\$ -	\$ 5,028,701	8.5%
003627	Temple	\$ 7,027,187	\$ 8,374,879	\$ 1,091,134	\$ 7,283,746	\$ -	\$ 1,347,692	19.2%
003628	Texarkana	\$ 6,988,564	\$ 9,476,888	\$ 2,141,788	\$ 7,335,100	\$ -	\$ 2,488,324	35.6%
003643	Texas Southmost	\$ 9,335,004	\$ 14,173,096	\$ -	\$ 14,173,096	\$ -	\$ 4,838,092	51.8%
003572	Trinity Valley	\$ 10,269,635	\$ 12,247,092	\$ -	\$ 12,247,092	\$ -	\$ 1,977,457	19.3%
003648	Tyler	\$ 19,086,153	\$ 21,256,475	\$ 897,658	\$ 20,358,817	\$ -	\$ 2,170,322	11.4%
010060	Vernon	\$ 5,742,430	\$ 8,237,927	\$ 3,115,131	\$ 5,122,796	\$ -	\$ 2,495,497	43.5%
003662	Victoria	\$ 5,102,088	\$ 5,334,446	\$ -	\$ 5,334,446	\$ -	\$ 232,358	4.6%
003664	Weatherford	\$ 8,925,333	\$ 9,682,488	\$ -	\$ 9,682,488	\$ -	\$ 757,154	8.5%
009549	Western Texas	\$ 3,763,078	\$ 4,824,244	\$ 2,129,202	\$ 2,695,042	\$ -	\$ 1,061,166	28.2%
003668	Wharton	\$ 9,305,255	\$ 9,305,255	\$ 26,356	\$ 8,961,133	\$ 317,766	\$ -	0.0%
TOTAL		\$ 922,259,716	\$ 1,133,240,836	\$ 55,844,532	\$ 1,077,078,538	\$ 317,766	\$ 210,981,119	22.9%

CERTIFICATION OF 2023 APPRAISAL ROLL
FOR
TEXARKANA COLLEGE

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

Chief Appraiser  Date 7/20/2023
John Michael Brower

State of Texas
County of Bowie

Before me, a notary, on this day, Thursday, July 20, 2023, 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
2023 CERTIFIED VALUES**

TAXABLE VALUE*	\$8,215,706,506
TAXABLE VALUES OF FROZEN ITEMS	\$1,300,937,270
FROZEN TAX	\$1,054,299
2023 AVG HOME	\$153,944
2022 AVG HOME	\$136,379
PROTESTED VALUES (12)	\$13,705,012
NEW ABSOLUTE EXEMPTIONS	\$503,150
NEW PARTIAL EXEMPTIONS	\$12,216,643
NEW PRODUCTIVITY LOSS	\$17,512,230
NEW IMPROVEMENTS	\$123,472,429
ANNEXATIONS	\$0

*Taxable Values do not include Protested Items.

***2022 Value Lost to appeal under Chapter 42: \$25,094,435**

		Market Values				
Category	Amount	Items	Exempt	Items		
Homesite Land	393,146,461	19,834	1,722,875	19		
Market of Ag and Timber	1,361,071,237	7,345	0	0		
Other Land	1,121,098,157	25,189	331,840,785	2,754		
Total Land	2,875,315,855	53,450	333,563,660	2,728	Net Land	2,541,752,195 (+)
Homesite Improvements	3,564,103,966	20,988	634,040	6		
Other Improvements	4,215,470,458	19,693	1,608,836,167	969		
Total Improvements	7,779,574,424	40,540	1,609,470,207	974	Net Improvements	6,170,104,217 (+)
Homesite Personal	2,718	1	0	0		
Other Personal	1,302,291,483	4,849	13,493,936	152		
Total Personal	1,302,294,201	4,849	13,493,936	152	Net Personal	1,288,800,265 (+)
Total Minerals	5,536,588	305	20,486	2	Net Mineral	5,516,102 (+)
Total Market	11,962,721,068	63,090	1,956,548,289	3,068	Net Market Value	10,006,172,779 (=)

			Assessed Values			
Category	Amount	Items				
Market of Ag Land	759,944,105	5,586			Net Market Value	10,006,172,779 (+)
Market of Timber Land	601,127,132	4,480				
Productivity of Ag Land	34,697,806	5,586				
Productivity of Timber Lan	31,378,356	4,480			Productivity Loss	1,294,995,075 (-)
Productivity Loss	1,294,995,075	7,345				
Timber Floor Gain	0	0			Timber Floor Gain	0 (+)
Market of Capped Homesites	2,893,649,442	15,483				
Homesite Cap	2,601,347,095	15,483			Homesite Cap Loss	292,302,347 (-)
Homesite Cap Loss	292,302,347	15,483				
Net Appraised	8,418,875,357	60,022			Net Appraised	8,418,875,357 (=)

			Taxable Values			
Category	Amount	Items				
State General Homestead	0	18,953			Net Appraised	8,418,875,357 (+)
State Over 65	0	7,682				
State Disabled Person	0	1,249				
Disabled Veteran	159,968,984	1,966				
Local General Homestead	0	18,953				
Local Over 65	36,631,977	7,682				
Local Disabled Person	0	1,249				
Minimum \$500	819,846	1,043				
Freeport / GIT	395,854	1				
TECQ Pollution Control	3,765,146	23				
Solar / Wind Powered	0	0				
Historical	0	0				
Water Conservation	0	0				
Absolute	1,587,044	71				
Foreign Trade Zone	0	0				
Abatement	0	0				
Chapter 313	0	0				
Miscellaneous	0	0				
Total Exemptions	203,168,851	20,386			Total Exemptions	203,168,851 (-)
Total Taxable	8,215,706,506	58,343	Excludes 12 Withheld Items		Total Taxable	8,215,706,506 (=)

Tax Levy

Category	Amount	Items
Total Taxable	8,215,706,506	58,343
Tax Rate		.114295
Gross Tax Levy	9,390,138.22	58,319
Taxable of Frozen Items	1,300,937,270	8,618
Tax on Frozen Items	1,486,906.07	8,618
Frozen Taxes	1,054,299.19	8,618
Frozen Tax Loss	432,606.88	8,157
Late Ag Penalty Gain	1,309.13	93
Late Rendition Penalty Gai	3,524.16	165
Chapter 313 I&S Gain	.00	0
Tax Levy Gain	4,833.29	258
Total Tax Levy	8,962,364.63	58,319

Excludes 12 Withheld Items

Gross Tax Levy	9,390,138.22	(+)
Frozen Tax Loss	432,606.88	(-)
Tax Levy Gain	4,833.29	(+)
Total Tax Levy	8,962,364.63	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	4,264,254,031	3,871,635,346	27,700
B/Multifamily Residence	376,381,128	376,046,038	615
C/Vacant Lot	190,914,497	184,591,356	14,033
D/Ag Land	1,492,634,081	241,438,527	8,461
E/Farm & Ranch Improvement	742,790,051	619,404,700	3,594
F1/Commercial Real	1,334,275,339	1,331,369,021	2,428
F2/Industrial Real	204,890,111	204,890,111	144
G/Minerals	5,516,102	5,496,564	303
H/Tangible Personal	0	0	0
J/Industrial	274,222,249	274,222,147	290
L1/Commercial Personal	414,702,396	413,514,587	4,046
L2/Industrial Personal	546,075,717	542,302,320	346
M/Tangible Other	94,018,155	85,638,067	2,969
N/Intangible	0	0	0
O/Residential Inventory	7,811,179	7,801,179	1,821
S/Special Inventory Tax	53,857,185	53,857,185	79
X/Totally Exempt Property	3,830,558	3,499,358	218
Y/Unidentified Category	0	0	0

\$153,944
avg home

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	13,709,113	13,705,012	12
Total Withheld	13,709,113	13,705,012	12

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	503,150	0	29
New Partial Exemption	12,216,643	0	285
New Productivity Loss	17,512,230	0	177
Homesite New Improvements	41,104,411	38,849,319	250
Other New Improvements	85,626,490	84,623,110	247
Homesite New Personal	0	0	0
Other New Personal	0	0	0

\$123,472,429
new imp

**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.

Rank	Owner ID	Owner	Appraised Value	Taxable Value	Tax Levy
1	208376	TCI TEXARKANA, INC	439,568,530	437,852,630	500,443.66
2	221776	AEP SOUTHWESTERN ELEC POWER CO	139,403,219	139,403,219	159,330.91
3	199969	UNION PACIFIC RAILROAD CO	52,784,565	52,784,565	60,330.11
4	211035	WEST FRASER WOOD PRODUCTS INC	36,643,099	36,643,099	41,881.23
5	29287	CHRISTUS HEALTH ARK LA TX	150,652,420	25,173,142	28,771.65
6	216868	ARISTA APARTMENTS	23,294,480	23,294,480	26,624.42
7	220760	DJV VENTURES LLC	20,000,000	20,000,000	22,859.00
8	195112	LPG APARTMENTS LP	19,968,000	19,968,000	22,822.43
9	200292	STERNO PRODUCTS	19,621,176	19,621,176	22,426.03
10	198356	RANCHO TEXARKANA INVESTORS LLC	19,085,000	19,085,000	21,813.20

Rank	Owner ID	Owner	Appraised Value	Taxable Value	Tax Levy
1	208376	TCI TEXARKANA, INC	439,568,530	437,852,630	500,443.66
2	221776	AEP SOUTHWESTERN ELEC POWER CO	139,403,219	139,403,219	159,330.91
3	199969	UNION PACIFIC RAILROAD CO	52,784,565	52,784,565	60,330.11
4	211035	WEST FRASER WOOD PRODUCTS INC	36,643,099	36,643,099	41,881.23
5	29287	CHRISTUS HEALTH ARK LA TX	150,652,420	25,173,142	28,771.65
6	216868	ARISTA APARTMENTS	23,294,480	23,294,480	26,624.42
7	220760	DJV VENTURES LLC	20,000,000	20,000,000	22,859.00
8	195112	LPG APARTMENTS LP	19,968,000	19,968,000	22,822.43
9	200292	STERNO PRODUCTS	19,621,176	19,621,176	22,426.03
10	198356	RANCHO TEXARKANA INVESTORS LLC	19,085,000	19,085,000	21,813.20
11	203922	MPT OF TEXARKANA-STEWARD LLC	18,577,364	18,577,364	21,233.00
12	221780	QUAIL TOOLS	18,035,450	18,035,450	20,613.62
13	24784	WALMART STORES #01-2123	16,804,035	16,804,035	19,206.18
14	213655	PHOP PKG 3 LLC	16,445,080	16,445,080	18,795.91
15	209832	MCN TEXARKANA LLC	16,100,000	16,100,000	18,401.50
16	199974	VALOR TELECOM OF TEXAS LP	15,336,801	15,336,801	17,529.21
17	221826	SUMMIT UTILITIES ARKANSAS INC	15,024,000	15,024,000	17,171.69
18	191522	PATMOS HOLDING LLC	14,647,301	14,647,301	16,741.13
19	213521	PH OP PKGS, LLC	14,131,150	14,131,150	16,151.14
20	199935	BOWIE CASS ELECTRIC COOP INC	13,552,958	13,552,958	15,490.33
21	74854	WALMART STORES #01-0181	13,318,341	13,318,341	15,222.19
22	209621	CENTRAL MALL TEXAR REALTY HOLD L	12,679,833	12,679,833	14,492.41
23	197975	KANSAS CITY SOUTHERN RAILWAY	12,491,780	12,491,780	14,277.48
24	161507	ORR, WILLIAM GREGG	12,328,506	12,328,506	14,090.86
25	161506	ORR, WILLIAM GREGG	11,743,316	11,743,316	13,422.03

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
A1/SINGLE FAMILY RESIDENCE	A	4,052,321,504	3,685,562,581	23,566
A2/SINGLE FAMILY RESIDENCE	A	108,506,104	95,676,811	1,626
A2L/SINGLE FAMILY RESIDENCE	A	31,533,675	28,726,184	1,308
A2M/SINGLE FAMILY RESIDENCE	A	54,303,239	45,641,829	975
A3/SINGLE FAMILY RESIDENCE	A	17,995,537	16,433,969	227
Total for A		4,264,660,059	3,872,041,374	27,702
B/MULTIFAMILY RESIDENCE	B	2,154,571	2,154,571	2
B1/MULTIFAMILY RESIDENCE	B	246,758	130,382	3
B10/MULTIFAMILY RESIDENCE	B	5,139,635	5,139,635	7
B11/MULTIFAMILY RESIDENCE	B	3,216,475	3,216,475	2
B12/MULTIFAMILY RESIDENCE	B	6,236,488	6,236,488	8
B14/MULTIFAMILY RESIDENCE	B	513,238	513,238	1
B16/MULTIFAMILY RESIDENCE	B	9,569,704	9,569,704	10
B17/MULTIFAMILY RESIDENCE	B	2,409,800	2,409,800	2
B2/MULTIFAMILY RESIDENCE	B	72,191,057	71,972,343	409
B20/MULTIFAMILY RESIDENCE	B	9,461,994	9,461,994	8
B24/MULTIFAMILY RESIDENCE	B	4,998,313	4,998,313	6
B26/MULTIFAMILY RESIDENCE	B	787,187	787,187	1
B3/MULTIFAMILY RESIDENCE	B	7,570,003	7,570,003	35
B30/MULTIFAMILY RESIDENCE	B	1,256,698	1,256,698	2
B32/MULTIFAMILY RESIDENCE	B	4,698,557	4,698,557	3
B33/MULTIFAMILY RESIDENCE	B	3,355,000	3,355,000	1
B36/MULTIFAMILY RESIDENCE	B	14,780,972	14,780,972	5
B39/MULTIFAMILY RESIDENCE	B	1,862,885	1,862,885	1
B4/MULTIFAMILY RESIDENCE	B	11,264,839	11,264,839	45
B40/MULTIFAMILY RESIDENCE	B	17,721,726	17,721,726	8
B41/MULTIFAMILY RESIDENCE	B	1,400,000	1,400,000	1
B5/MULTIFAMILY RESIDENCE	B	223,198	223,198	1
B50/MULTIFAMILY RESIDENCE	B	6,200,000	6,200,000	1
B55/MULTIFAMILY RESIDENCE	B	12,659,492	12,659,492	3
B6/MULTIFAMILY RESIDENCE	B	7,036,449	7,036,449	12
B60/MULTIFAMILY RESIDENCE	B	9,683,799	9,683,799	4
B68/MULTIFAMILY RESIDENCE	B	13,488,457	13,488,457	3
B75/MULTIFAMILY RESIDENCE	B	9,726,728	9,726,728	2
B8/MULTIFAMILY RESIDENCE	B	6,281,510	6,281,510	13
B93/MULTIFAMILY RESIDENCE	B	2,277,873	2,277,873	1
B99/MULTIFAMILY RESIDENCE	B	136,437,233	136,437,233	21
Total for B		384,850,639	384,515,549	621
C1A/VACANT LOT	C1	18,605,379	17,787,784	941
C1B/VACANT LOT	C1	16,200	16,200	2
C1C/VACANT LOT	C1	84,007,617	82,161,745	1,068
C1R/VACANT LOT	C1	40,935,117	40,438,001	3,968
C1S/VACANT LOT	C1	47,336,870	44,174,312	2,602
Total for C		190,901,183	184,578,042	8,581
D1/QUALIFIED AG LAND	D1	823,637,647	117,243,603	5,144
D1A/QUALIFIED AG LAND	D1	14,322,176	7,134,581	121
D1B/QUALIFIED AG LAND	D1	38,788,905	6,539,260	227
D1F/QUALIFIED AG LAND	D1	1,130,786	322,237	7
D1M/QUALIFIED AG LAND	D1	9,073,425	1,634,862	95
D1S/QUALIFIED AG LAND	D1	5,701,640	1,024,283	40
D2/QUALIFIED AG LAND	D1	492,491,173	87,608,432	2,382
D2A/QUALIFIED AG LAND	D1	16,667,985	2,881,633	67
D2B/QUALIFIED AG LAND	D1	61,461,396	11,400,722	194
D2M/QUALIFIED AG LAND	D1	4,711,229	1,311,859	38
D2S/QUALIFIED AG LAND	D1	15,418,328	2,209,812	89
D3/QUALIFIED AG LAND	D1	8,242,454	1,570,377	29
D3A/QUALIFIED AG LAND	D1	119,397	119,397	1

Local PTD Use Code	State PTD Use Code	Market Value	Taxable Value	Items
D3S/QUALIFIED AG LAND	D1	306,100	48,066	1
D4/QUALIFIED AG LAND	D1	561,440	389,403	26
Total for D		1,492,634,081	241,438,527	8,461
E1/FARM OR RANCH IMPROVEMENT	E	704,333,788	590,985,752	3,080
E2/FARM OR RANCH IMPROVEMENT	E	36,102,868	26,224,757	470
E3/FARM OR RANCH IMPROVEMENT	E	2,639,763	2,480,559	44
E4/FARM OR RANCH IMPROVEMENT	E	0	0	1
Total for E		743,076,419	619,691,068	3,595
F1/COMMERCIAL REAL PROPERTY	F1	1,315,405,113	1,312,498,795	2,366
F1B/COMMERCIAL REAL PROPERTY	F1	23,339,938	23,339,938	64
F2/INDUSTRIAL REAL PROPERTY	F2	201,781,264	201,781,264	141
F2B/INDUSTRIAL REAL PROPERTY	F2	3,108,847	3,108,847	3
Total for F		1,543,635,162	1,540,728,844	2,574
G1/OIL AND GAS	G1	5,516,102	5,496,564	303
Total for G		5,516,102	5,496,564	303
J2/GAS DISTRIBUTION SYSTEM	J2	18,226,928	18,226,928	26
J3/ELECTRIC COMPANY (INCL COOP)	J3	156,870,689	156,870,689	57
J4/TELEPHONE COMPANY (INCL COOP)	J4	14,811,304	14,811,304	35
J5/RAILROAD	J5	69,121,071	69,121,071	49
J6/PIPELINE COMPANY	J6	5,135,272	5,135,170	97
J7/CABLE TELEVISION COMPANY	J7	10,050,315	10,050,315	19
Total for J		274,215,579	274,215,477	283
L1/COMMERCIAL PERSONAL PROPERTY	L1	414,701,396	413,514,587	4,034
L2/INDUSTRIAL PERSONAL	L2	546,075,717	542,302,320	345
Total for L		960,777,113	955,816,907	4,379
M3/TANGIBLE OTHER PER,MOBILE HOME	M1	94,095,649	85,711,460	2,970
Total for M		94,095,649	85,711,460	2,970
OA1/RESIDENTIAL INVENTORY	O	2,545,896	2,535,896	10
O1/RESIDENTIAL INVENTORY	O	5,265,283	5,265,283	502
Total for O		7,811,179	7,801,179	512
S/SPECIAL INVENTORY TAX	S	53,857,185	53,857,185	79
SUB/SUBDIVIDED	O	0	0	1,309
Total for S		53,857,185	53,857,185	1,388
X/TOTALLY EXEMPT PROPERTY	XV	947,262	682,648	65
XA1/TOTALLY EXEMPT PROPERTY	XV	209,777	197,639	12
XB4/TOTALLY EXEMPT PROPERTY	XV	82,736	82,736	1
XC1/TOTALLY EXEMPT PROPERTY	XV	1,164,750	1,112,935	124
XD1/TOTALLY EXEMPT PROPERTY	XV	769,540	745,072	7
XD2/TOTALLY EXEMPT PROPERTY	XV	8,496	6,331	1
XF1/TOTALLY EXEMPT PROPERTY	XV	671,997	671,997	9
XL2/TOTALLY EXEMPT PROPERTY	L2	0	0	1
Total for X		3,854,558	3,499,358	220
Z/CARRIED AT ACCOUNTS (ALL Z'S)	C1	13,314	13,314	5,452
ZJ4/UNIDENTIFIED CATEGORY	J4	6,670	6,670	6
ZJ5/UNIDENTIFIED CATEGORY	J5	0	0	1
ZL1/UNIDENTIFIED CATEGORY	L1	1,000	0	12
Total for Z		20,984	19,984	5,471
Jurisdiction Total		10,019,905,892	8,229,411,518	67,060

This report does not include properties that are totally exempt.

Texarkana College
HB 1495 Requirements
Fiscal Year 2023-2024

	2022-2023 Actual Expenditures	2023-2024 Budgeted Expenditures
Total	\$ 14,700	\$ 14,835

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 2023 - 2024

ANNUAL BUDGET

Appendix A



TEXARKANA
COLLEGE

2023-2024

Employee Handbook & Compensation Plan

2023-2024 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 2023-2024 is as follows:

September 15, 2023	December 15, 2023	March 15, 2024	June 14, 2024
September 29, 2023	December 18, 2023*	March 29, 2024	June 28, 2024
October 13, 2023	January 12, 2024	April 15, 2024	July 15, 2024
October 31, 2023	January 31, 2024	April 30, 2024	July 31, 2024
November 15, 2023	February 15, 2024	May 15, 2024	August 15, 2024
November 30, 2023	February 29, 2024	May 31, 2024	August 30, 2024

**This pay date is scheduled early, instead of being on December 31, 2023*

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).

2023-2024 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 – 8.25% of eligible gross earnings
- Employer match contribution – 8.25% of eligible gross earnings

Benefit-eligible Employees (30 or more hours weekly)

Retirement – TRS (Teacher Retirement System)

- Employee contribution – 8.25% of eligible gross earnings
- Employer match contribution – 8.25% 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. For example, 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. 14, 2023– May 10, 2024 (Eligible for all scheduled holidays)
12-Month Faculty	Aug. 14, 2023 – August 2, 2024 (Eligible for all scheduled holidays)
11-Month Staff	August 1, 2023 – June 15, 2024 (Eligible for all scheduled holidays)
12-Month Administrative / Office Staff	September 1, 2023 – August 31, 2024 (Eligible for all scheduled holidays, 10 vacation days)
12-Month Facilities and Security Staff	September 1, 2023 – August 31, 2024 (with 16 Paid Holidays, 10 vacation days) <i>Sep. 4, 2023, Nov. 22-24, 2023, Dec. 22-26, 29, 2023, Jan. 1, 15, 2024, Mar. 13-15, 2024, May 27, 2024, Jun. 19, 2024, and Jul. 4, 2024</i>

2023-2024 TC Holidays

Labor Day – September 4, 2023

Thanksgiving – November 20-24, 2023

Christmas – December 19, 2023 – January 1, 2024

MLK Day – January 15, 2024

Spring Break – March 11-15, 2024

Memorial Day – May 27, 2024

Emancipation Day – June 19, 2024

Independence Day – July 4, 2024

2023-2024 Faculty In-service Days

August 14 & 15, 2023*

January 11 & 12, 2024*

Dates subject to change*2023-2024 Graduation Dates**

December 14, 2023*

May 9, 2024*

Dates subject to change*Semester Begin and End Dates**

<u>Term</u>	<u>Begin</u>	<u>End</u>
Fall, 2023	August 16, 2023	December 15, 2023
Workforce Spring, 2024	January 8, 2024	May 10, 2024
Spring, 2024	January 16, 2024	May 10, 2024
LVN & Workforce Summer, 2024	May 13, 2024	August 2, 2024
Summer 1 (5-week), 2024	May 28, 2024	June 28, 2024
Summer 2 (5-week), 2024	July 1, 2024	August 2, 2024

2023-2024 Texarkana College Administrative Pay Categories

	<u>Minimum</u>	<u>Average</u>	<u>Maximum</u>
<u>Category P1 – Department / Program Administration</u>	<u>\$55,000</u>	<u>\$71,820</u>	<u>\$85,000</u>
Database Administrator			
Director of Bookstore			
Director of Business Development			
Director of Dual Credit			
Director of Multimedia Production and Services			
Director of Prison Education Program			
Director of Testing Center			
Director of TRIO Programs			
Director of Workforce			

Category P2 – Executive Administration

\$70,000 \$91,630 \$110,000

Chief of Police
 Controller
 Executive Director of Academic Services
 Executive Director of Business Office
 Executive Director of Community and Business Education
 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
 Registrar / Executive Director of Enrollment

Category P3 – Dean / Student Administration

\$76,000 \$103,190 \$116,000

Dean of Health Sciences
 Dean of Liberal and Performing Arts
 Dean of Library and Learning Support
 Dean of STEM
 Dean of Students
 Director of Adult Education

Category P4 – Executive Leadership

\$125,000 \$137,770 \$160,000

Vice President of Administrative Services
 Vice President of Campus Operations / Dean of Workforce
 Vice President of Finance
 Vice President of Instruction

2023-2024 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	\$30,950	\$44,000
Facilities and Security Staff	Hourly	\$12.00	\$14.87	\$21.15
<u>Category PS2 – Office and Program Services</u>				
	Yearly	\$26,000	\$33,470	\$45,000
Administrative Assistant	Hourly	\$12.50	\$16.09	\$21.63
Business Office Staff				
Clerical and Library Staff				
<u>Category PS3 – Business, Campus, and IT Services</u>				
	Yearly	\$30,000	\$42,200	\$56,000
Bookstore and Business Office	Hourly	\$14.42		
Community and Business Education Services				
Employee Benefits				
Institutional Advancement				
KTXK News				
Pinkerton Recreation Center				
Technical Support				

Category PS4 – Instructional and Student Support

Educational Specialist / Career Navigator
 Enrollment Services / Financial Aid / Business
 Lab Assistant - Workforce
 Prison Education Program
 Retention and Recruitment
 Student Counselling

Yearly \$32,000 \$43,580 \$62,000
 Hourly \$15.38

Category PS5 – Police / Facility Services Management

Facilities Supervisor
 Police Officer

Yearly \$47,000 \$53,310 \$65,000

Category PS6 – Program Management

Billing and Grant Coordinator
 Communication / Marketing Coordinator
 Facilities Management
 Librarian
 Payroll Coordinator
 Technology Systems Management

Yearly \$52,000 \$62,830 \$76,000

2023-2024 Texarkana College Part-Time Employee Pay Grades

		<u>Minimum</u>	<u>Maximum</u>
<u>Category PT1 - Part-Time Clerical and Support</u>	Hourly	\$10.00	\$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>	Hourly	\$12.00	\$16.99
Instructional Lab Assistance			
Office Assistance - Specialized			
Peer (Degreed) and Professional Tutor			
Radio Host - KTXK			
<u>Category PT3 - Part-Time Professional Support</u>	Hourly	\$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.*

2023-2024 Texarkana College Salary Schedule for 9-Month Faculty**

Years of Completed Experience	Less than Bachelors	Bachelors	Masters	Masters +24	Masters +48	Doctorate
0	34,380	38,960	45,840	48,030	50,210	52,990
1	34,970	39,630	46,620	48,810	50,980	53,770
2	35,560	40,300	47,410	49,600	51,770	54,560
3	36,150	40,970	48,200	50,390	52,570	55,350
4	36,750	41,650	49,000	51,190	53,370	56,140
5	37,350	42,330	49,790	51,980	54,160	56,930
6	37,940	43,000	50,590	52,770	54,950	57,730
7	38,540	43,680	51,380	53,570	55,750	58,530
8	39,130	44,350	52,170	54,360	56,540	59,320
9	39,720	45,020	52,960	55,160	57,330	60,110
10	40,320	45,700	53,760	55,950	58,150	60,910
11	40,900	46,400	54,530	56,700	58,950	61,700
12	41,500	47,050	55,300	57,450	59,700	62,500
13	42,050	47,650	56,000	58,200	60,400	63,200
14	42,550	48,230	56,700	58,920	61,100	63,880
15	43,000	48,730	57,330	59,520	61,700	64,480
16	43,450	49,240	57,930	60,120	62,290	65,070
17	43,890	49,750	58,530	60,710	62,890	65,660
18	44,340	50,250	59,120	61,300	63,480	66,260
19	44,780	50,750	59,710	61,900	64,070	66,850
20	45,090	51,100	60,120	62,290	64,470	67,250
21	45,390	51,450	60,520	62,690	64,870	67,650
22	45,700	51,790	60,930	63,090	65,270	68,050
23	46,000	52,140	61,480	63,480	65,660	68,440
24	46,000	52,140	61,480	63,880	66,060	68,840
25	46,000	52,140	61,480	64,280	66,450	69,230
26	46,000	52,140	61,480	64,670	66,850	69,630
27	46,000	52,140	61,480	65,070	67,250	70,030
28	46,000	52,140	61,480	65,470	67,650	70,420
29	46,000	52,140	61,480	65,910	68,050	70,820
30	46,000	52,140	61,480	66,360	68,440	71,220
31	46,000	52,140	61,480	66,800	68,840	71,610
32	46,000	52,140	61,480	67,310	69,240	72,010
33	46,000	52,140	61,480	67,310	69,640	72,410
34	46,000	52,140	61,480	67,310	70,030	72,800
35+	46,000	52,140	61,480	67,310	70,440	73,170

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

2023-2024 Texarkana College Salary Schedule for 12-Month Faculty**

Years of Completed Experience	Less than Bachelors	Bachelors	Masters
0	45,840	51,950	61,120
1	46,620	52,840	62,160
2	47,410	53,730	63,210
3	48,200	54,630	64,270
4	49,000	55,530	65,330
5	49,790	56,440	66,390
6	50,590	57,330	67,450
7	51,380	58,240	68,510
8	52,170	59,130	69,560
9	52,960	60,030	70,610
10	53,760	60,930	71,680
11	54,500	61,870	72,710
12	55,300	62,730	73,730
13	56,000	63,530	74,670
14	56,700	64,310	75,600
15	57,330	64,970	76,440
16	57,930	65,650	77,240
17	58,530	66,330	78,040
18	59,120	67,000	78,830
19	59,710	67,670	79,610
20	60,120	68,130	80,160
21	60,520	68,600	80,700
22+	60,930	69,050	81,240

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.

2023-2024 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
Music Instruction (MUAP, MUEN)	Per Student

<u>Health Sciences Clinical pay</u>	M	B
VN 1st Semester Clinical (256 CH)	10,240	8,960
VN 2nd Semester Clinical (192 CH)	7,680	6,720
VN 3rd Semester Clinical (256 CH)	10,240	8,960
ADN 1st Semester Clinical (144 CH)	5,760	5,040
ADN 2nd Semester Clinical (192 CH)	7,680	6,720
ADN 3rd Semester Clinical (192 CH)	7,680	6,720
ADN 4th Semester Clinical (256 CH)	10,240	8,960
ADN Transition Clinical (64 CH)	2,560	2,240
ADN Tran. Clinical/Theory (144 CH)	5,760	5,040
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

Fall 2022-23	Fall 2023-24
Academic & Workforce Tuition per Semester Hour	Academic & Workforce Tuition per Semester Hour
\$ 63	\$ 63
\$ 71	\$ 71
\$ 80	\$ 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
\$ 1,238	\$ 1,238
\$ 1,958	\$ 1,958
\$ 2,666	\$ 2,666

DUAL CREDIT FEES

For all Academic and Workforce
Dual Credit Courses, the fee is
\$41 per credit hour.

FAST funding available for eligible students.

Texarkana College

Community & Business Education

Community & Business Education (CBE) Pricing Guidelines

2023-2024

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 2023 - 2024

ANNUAL BUDGET

Appendix B

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 7,204,832,846
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,161,731,838
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 6,043,101,008
4.	2022 total adopted tax rate.	\$ 0.114295 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 0	
	B. 2022 values resulting from final court decisions: - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 0	
	B. 2022 disputed value: - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 6,043,101,008
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2022 market value: \$ 503,150</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 12,216,643</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 12,719,793
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p>A. 2022 market value: \$ 17,512,230</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 17,512,230
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 30,232,023
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,012,868,985
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,872,408
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,353
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,873,761
18.	Total 2023 taxable value on the 2023 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 <p>A. Certified values: \$ 8,215,706,506</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 8,215,706,506

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. 2023 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 \$ 13,705,012 B. 2023 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 + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 13,705,012
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,300,937,270
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 6,928,474,248
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 123,472,429
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 123,472,429
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 6,805,001,819
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.101010 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ _____ /\$100
29.	2022 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> .	\$ _____

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,906,962
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 1,353 B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 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. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,353 E. Add Line 30 to 31D.	6,908,315
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.101518 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 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. 2022 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. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 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 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000 /\$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 If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 B. 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 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023. \$ 0 B. 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 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$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 Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. 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 2022. 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 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.101518 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, 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 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.101518 /\$100
41.	2023 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.	\$ 0.109639 /\$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): 2023 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).	\$ 0.000000 / \$100
42.	Total 2023 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 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 100.00 % C. Enter the 2021 actual collection rate. 100.00 % D. Enter the 2020 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.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,928,474,248
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.109639 / \$100
D49.	Disaster Line 49 (D49): 2023 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 2023 county voter-approval tax rate.	\$ 0.000000 /\$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 2022 or May 2023, 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 2022, 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,928,474,248
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 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> .	\$ 0.101010 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.101010 /\$100
57.	2023 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> .	\$ 0.109639 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.109639 /\$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.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,928,474,248
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 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).	\$ 0.109639 /\$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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.000000 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.000000 /\$100	
D.	Adopted Tax Rate..... \$ 0.114295 /\$100	
E.	Subtract D from C..... \$ -0.114295 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.000000 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.000000 /\$100	
D.	Adopted Tax Rate..... \$ 0.123081 /\$100	
E.	Subtract D from C..... \$ -0.123081 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.000000 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.000000 /\$100	
D.	Adopted Tax Rate..... \$ 0.123081 /\$100	
E.	Subtract D from C..... \$ -0.123081 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ 0.109639 /\$100

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)

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 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.101518 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,928,474,248
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.007216 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.114295 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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).	\$ 0.109639 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.101010 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ 0.109639 /\$100

As applicable, enter the 2023 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: 49

De minimis rate. \$ 0.000000 /\$100

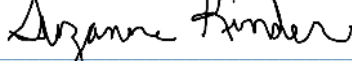
If applicable, enter the 2023 de minimis rate from Line 72.

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 the Tax Code.⁵⁰

**print
here** ▶ Suzanne K. Kinder

Printed Name of Taxing Unit Representative

**sign
here** ▶ 

Taxing Unit Representative

07/27/2023

Date

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.