

# OPERATING BUDGET

FISCAL YEAR 2021 – 2022



# Summary

	Revenues	Expenses	Revenue Less Expenses	Net Transfers	Net Change in Fund Balance
Education and General Fund	39,340,452	38,334,315	1,006,137	(1,006,137)	-
Auxiliary Fund	4,790,924	3,910,374	880,550	(880,550)	-
Facilities Fund	-	-	-	-	-
Debt Service Funds	4,884,713	6,771,400	(1,886,687)	1,886,687	-
<b>TOTAL EDUCATIONAL AND GENERAL FUND REVENUES</b>	<b>49,016,089</b>	<b>49,016,089</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Transfers

	Education and General Fund	Auxiliary Fund	Facilities Fund	Debt Service Funds	Total
Education and General Fund to Debt Service	\$ (1,006,137)	\$ -	\$ -	\$ 1,006,137	\$ -
Education and General to Facilities	-	-	-	-	-
Auxiliary to Education & General	-	-	-	-	-
Auxiliary to Facilities	-	-	-	-	-
Auxiliary to Debt Service Funds	-	(880,550)	-	880,550	-
<b>Net Transfers</b>	<b>\$ (1,006,137)</b>	<b>\$ (880,550)</b>	<b>\$ -</b>	<b>\$ 1,886,687</b>	<b>\$ -</b>

# Revenues

	FY 2021	FY 2022	Variance
<i>Educational and General Fund: Revenue</i>			
<b>EDUCATIONAL AND GENERAL FUND</b>			
State Appropriation	\$ 7,048,806	\$ 9,335,004	\$ 2,286,198
Health / TRS / ORP- State Contributions	1,048,284	1,107,950	59,666
Ad Valorem Tax - Maintenance & Operations	14,946,689	16,629,396	1,682,707
Tuition and Fees	8,624,366	8,979,135	354,769
Workforce Training and Continuing Education	563,535	418,500	(145,035)
Scorpion Summer Camps	144,000	144,000	-
UTRGV Lease Revenue	1,753,173	1,753,173	-
UTRGV Utilities Share	453,295	453,295	-
Interest Income	530,000	280,000	(250,000)
Dual Enrollment	200,000	240,000	40,000
<b>TOTAL EDUCATIONAL AND GENERAL FUND REVENUES</b>	<b>\$ 35,312,147</b>	<b>\$ 39,340,452</b>	<b>\$ 4,028,305</b>

	FY 2021	FY 2022	Variance
<i>Auxiliary Fund: Revenue</i>			
<b>AUXILIARY FUND</b>			
UTRGV REK Contribution	\$ 719,652	\$ 700,000	\$ (19,652)
Child Care	238,056	240,313	2,257
Parking Permits	79,602	94,572	14,970
Student Fees	998,453	1,052,159	53,707
Workforce Training and Continuing Education	2,215,356	2,463,165	247,809
Broadband Lease	30,402	31,315	913
Other Income	200,000	200,000	-
Other Revenue	13,400	9,400	(4,000)
<b>TOTAL AUXILIARY FUND REVENUES</b>	<b>\$ 4,494,921</b>	<b>\$ 4,790,924</b>	<b>\$ 296,004</b>



	FY 2021	FY 2022	Variance
<i>Debt Service Funds: Revenue</i>			
<b>General Obligation and Maintenance Bonds</b>			
Ad Valorem Tax - General Obligation and Maintenance Bonds	\$ 5,226,145	\$ 4,854,713	\$ (371,432)
Interest Income	30,000	30,000	-
Total	\$ 5,256,145	\$ 4,884,713	\$ (371,432)
Revenue Bonds			
Interest Income			
Total			
<b>TOTAL DEBT SERVICE AND REVENUE REVENUE BOND FUNDS</b>	<b>\$ 5,256,145</b>	<b>\$ 4,884,713</b>	<b>\$ (371,432)</b>

# Expenses

	FY2021	FY2022	Variance
Education & General	34,969,017	38,334,315	3,365,299
<b>VP - Instruction</b>	<b>699,599</b>	<b>668,900</b>	<b>(30,700)</b>
Academic Success	500	1,250	750
Library	500	1,250	750
M&O	500	1,250	750
Office Supplies	500	1,250	750
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Advancement & Communications	41,613	84,275	42,662
Dpt of Foundation & Alumni Rel	7,450	2,150	(5,300)
M&O	7,450	2,150	(5,300)
Membership/Fees	3,000	250	(2,750)
Printing & Duplicating	100	100	-
Office Supplies	300	500	200
Other Supplies	500	500	-
Freight/Ship & Handling	50	100	50
Contractual Services & Contract Labor	3,000	200	(2,800)
Professional Services & Contract	500	500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Foundation Oper/TSC Funded	9,985	9,350	(635)
M&O	9,985	9,350	(635)
Equipment Rental & Leases	400	-	(400)
Membership/Fees	-	250	250
Printing & Duplicating	2,800	2,500	(300)
Office Supplies	200	200	-
Other Supplies	500	500	-
M & O Budget Pool	5,835	5,800	(35)
Freight/Ship & Handling	250	100	(150)
Institutional Advancement	800	1,500	700
M&O	800	1,500	700
Office Supplies	-	1,000	1,000
Other Supplies	500	500	-
M & O Budget Pool	300	-	(300)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Marketing & Community Relation	5,205	38,650	33,445
M&O	5,205	38,650	33,445
Membership/Fees	1,700	-	(1,700)
Printing & Duplicating	-	5,000	5,000
Office Supplies	500	-	(500)
M & O Budget Pool	-	33,650	33,650
Subscriptions	3,005	-	(3,005)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Media Services	18,173	32,625	14,452
M&O	18,173	32,625	14,452
Membership/Fees	425	500	75
Office Supplies	85	-	(85)
Other Supplies	3,000	16,480	13,480
Subscriptions	1,913	1,895	(18)
Freight/Ship & Handling	-	100	100
Computer Or Printer Supplies	-	650	650
Contractual Services & Contract Labor	12,750	13,000	250
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Division of College Preparatory Studies	105,095	107,920	2,825
College Preparatory Studies	102,120	104,945	2,825
M&O	102,120	104,945	2,825
Books & Periodicals	425	425	-
Membership/Fees	1,190	1,400	210
Printing & Duplicating	170	170	-
Promotional Activites & Items	350	1,500	1,150
Office Supplies	2,000	3,500	1,500
Other Supplies	1,500	1,500	-
M & O Budget Pool	96,000	96,350	350
Freight/Ship & Handling	85	100	15
Contractual Services & Contract Labor	400	-	(400)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
CPS English & Reading	1,275	1,275	-
M&O	1,275	1,275	-
Instructional Supplies	1,275	1,275	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
CPS Mathematics	1,275	1,275	-
M&O	1,275	1,275	-
Instructional Supplies	1,275	1,275	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
ESOL	425	425	-
M&O	425	425	-
Instructional Supplies	425	425	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Division of Health Professions</b>	<b>90,593</b>	<b>92,431</b>	<b>1,838</b>
Associate Degree Nursing	17,760	10,845	(6,915)
M&O	17,760	10,845	(6,915)
Books & Periodicals		500	500
Instructional Supplies	15,310	7,000	(8,310)
Membership/Fees	200	1,750	1,550
M & O Budget Pool	2,250	-	(2,250)
Subscriptions	-	1,095	1,095
Freight/Ship & Handling		300	300
Computer Or Printer Supplies		200	200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Diagnostic Medical Sonography	18,570	20,000	1,430
M&O	18,570	20,000	1,430
Instructional Supplies	2,190	3,400	1,210
Membership/Fees	580	600	20
M & O Budget Pool	1,800	1,200	(600)
Certification / License Fees	-	1,800	1,800
Contractual Services & Contract Labor	14,000	13,000	(1,000)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Division of Health Professions	13,965	11,050	(2,915)
M&O	13,965	11,050	(2,915)
Books & Periodicals	790	350	(440)
Instructional Supplies		2,100	2,100
Printing & Duplicating	125	150	25
Office Supplies	1,200	1,200	-
Other Supplies	500	500	-
M & O Budget Pool	5,950	4,950	(1,000)
Freight/Ship & Handling	200	200	-
Hazardous Waste Mgmt	-	1,600	1,600
Contractual Services & Contract Labor	5,200	-	(5,200)
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
Emergency Medical Science	8,985	11,300	2,315
M&O	8,985	11,300	2,315
Certification / License Fees		1,700	1,700
Instructional Supplies	4,984	5,500	516
Membership/Fees	525	500	(25)
Other Supplies	100	100	-
M & O Budget Pool	1,826	2,000	174
Freight/Ship & Handling	200	150	(50)
Contractual Services & Contract Labor	1,350	1,350	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Licensed Vocational Nursing	2,350	8,450	6,100
M&O	2,350	8,450	6,100
Books & Periodicals	500	500	-
Instructional Supplies	1,000	7,000	6,000
Other Supplies	400	400	-
Freight/Ship & Handling	200	300	100
Contractual Services & Contract Labor	250	250	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Medical Laboratory Technology	10,053	8,901	(1,152)
M&O	10,053	8,901	(1,152)
Instructional Supplies	5,192	5,000	(192)
Membership/Fees	420	400	(20)
M & O Budget Pool	2,441	2,441	-
Freight/Ship & Handling	200	350	150
Financial Services & Fees		10	10
Contractual Services & Contract Labor	1,800	700	(1,100)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Radiologic Technology	10,910	10,160	(750)
M&O	10,910	10,160	(750)
Books & Periodicals	100	100	-
Conference & Registration Fees		-	-
Instructional Supplies	3,000	5,000	2,000
Freight/Ship & Handling	60	60	-
Contractual Services & Contract Labor	7,750	5,000	(2,750)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Respiratory Care Science	8,000	11,725	3,725
M&O	8,000	11,725	3,725
Instructional Supplies	4,000	4,500	500
Membership/Fees	800	200	(600)
M & O Budget Pool	2,100	2,200	100
Freight/Ship & Handling	-	125	125
Certification / License Fees	-	3,700	3,700
Contractual Services & Contract Labor	1,100	1,000	(100)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Division of Humanities</b>	<b>17,750</b>	<b>26,415</b>	<b>8,667</b>
Accounting	85	100	15
M&O	85	100	15
Instructional Supplies	85	100	15
Arts	3,740	4,520	780
M&O	3,740	4,520	780
Instructional Supplies	1,700	2,000	300
Computer Or Printer Supplies	-	120	120
Contractual Services & Contract Labor	2,040	2,400	360
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Business	85	100	15
M&O	85	100	15
Instructional Supplies	85	100	15
Child Care	980	1,200	220
M&O	980	1,200	220
Instructional Supplies	255	300	45
Other Supplies	300	400	100
Contractual Services & Contract Labor	425	500	75
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Communication	361	250	(111)
M&O	361	250	(111)
Instructional Supplies	170	250	80
Membership/Fees	191	-	(191)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Criminal Justice	340	600	260
M&O	340	600	260
Instructional Supplies	170	200	30
Promotional Activites & Items	-	200	200
Contractual Services & Contract Labor	170	200	30
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Dean of Humanities	5,815	7,200	1,385
M&O	5,815	7,200	1,385
Books & Periodicals	85	100	15
Printing & Duplicating	255	300	45
Office Supplies	2,000	2,500	500
Other Supplies	500	600	100
Computer Or Printer Supplies	-	200	200
Contractual Services & Contract Labor	2,975	3,500	525
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Economics	85	100	15
M&O	85	100	15
Instructional Supplies	85	100	15
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Education	698	850	153
M&O	698	850	153
Instructional Supplies	170	200	30
Other Supplies	400	500	100
Contractual Services & Contract Labor	128	150	23
Salary/Wages	-	-	-
Salary/Wages	-	-	-
English	408	525	117
M&O	408	525	117
Books & Periodicals	-	75	75
Instructional Supplies	170	200	30
Membership/Fees	-	50	50
Subscriptions	68	-	(68)
Contractual Services & Contract Labor	170	200	30
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Government	425	1,000	575
M&O	425	1,000	575
Instructional Supplies	425	500	75
Contractual Services & Contract Labor	-	500	500
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
History	765	1,105	340
M&O	765	1,105	340
Instructional Supplies	170	200	30
Promotional Activites & Items	-	200	200
Contractual Services & Contract Labor	595	705	110
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Music	1,063	4,600	3,538
M&O	1,063	4,600	3,538
Instructional Supplies	850	4,250	3,400
Contractual Services & Contract Labor	213	350	138
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Paralegal Studies	255	400	145
M&O	255	400	145
Instructional Supplies	170	200	30
Printing & Duplicating	-	100	100
Contractual Services & Contract Labor	85	100	15
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Physical Education	170	700	530
M&O	170	700	530
Instructional Supplies	170	700	530
Psychology	170	600	430
M&O	170	600	430
Instructional Supplies	170	250	80
Other Supplies	-	250	250
Contractual Services & Contract Labor	-	100	100
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Social Work	383	650	268
M&O	383	650	268
Instructional Supplies	170	200	30
Promotional Activites & Items	-	200	200
Contractual Services & Contract Labor	213	250	38
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
Sociology	1,023	1,115	92
M&O	1,023	1,115	92
Instructional Supplies	170	200	30
Other Supplies	500	500	-
Contractual Services & Contract Labor	353	415	62
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Spanish	900	800	(100)
M&O	900	800	(100)
Instructional Supplies	170	200	30
Other Supplies	50	100	50
Contractual Services & Contract Labor	680	500	(180)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Division of STEM</b>	<b>180,090</b>	<b>241,537</b>	<b>61,446</b>
Accounting Technology	905	550	(355)
M&O	905	550	(355)
Instructional Supplies	170	550	380
Printer	650	-	(650)
Contractual Services & Contract Labor	85	-	(85)

	FY2021	FY2022	Variance
Architecture	2,980	3,100	120
M&O	2,980	3,100	120
Instructional Supplies	1,530	2,000	470
Promotional Activites & Items	-	500	500
M & O Budget Pool	1,450	-	(1,450)
Computer Or Printer Supplies	-	600	600
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Auto Body Repair Technology	21,455	18,935	(2,520)
M&O	21,455	18,935	(2,520)
Instructional Supplies	6,425	6,425	-
Promotional Activites & Items	-	500	500
M & O Budget Pool	15,030	4,460	(10,570)
Certification / License Fees	-	3,350	3,350
Natural Gas	-	4,200	4,200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Automotive Technology	20,768	22,218	1,450
M&O	20,768	22,218	1,450
Fuel-Vehicle	400	400	-
Instructional Supplies	8,254	8,254	-
Promotional Activites & Items	-	500	500
M & O Budget Pool	4,120	1,030	(3,090)
Freight/Ship & Handling	344	344	-
Computer Or Printer Supplies	-	500	500
Certification / License Fees	-	4,290	4,290
Contractual Services & Contract Labor	3,400	3,400	-
Maintenance Services & Repairs	4,250	3,500	(750)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Biology	38,290	44,050	5,760
M&O	38,290	44,050	5,760
Instructional Supplies	25,000	30,000	5,000
Promotional Activites & Items	-	500	500
M & O Budget Pool	8,000	8,400	400
Freight/Ship & Handling	5,290	4,500	(790)
Computer Or Printer Supplies	-	650	650
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Bus Office Management Technolo	170	5,670	5,500
M&O	170	5,670	5,500
Instructional Supplies	170	170	-
Promotional Activites & Items	-	500	500
Certification / License Fees	-	5,000	5,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Chemistry	13,628	14,300	672
M&O	13,628	14,300	672
Instructional Supplies	6,000	8,000	2,000
M & O Budget Pool	5,200	5,750	550
Freight/Ship & Handling	578	550	(28)
Contractual Services & Contract Labor	1,850	-	(1,850)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Commercial & Res. Electrician	10,513	23,450	12,937
M&O	10,513	23,450	12,937
Instructional Supplies	3,963	12,000	8,037
Promotional Activites & Items	-	500	500
Other Supplies	400	400	-
M & O Budget Pool	5,900	5,900	-
Freight/Ship & Handling	250	250	-
Certification / License Fees	-	4,400	4,400
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Computer Information Systems	21,959	22,458	500
M&O	21,959	22,458	500
Instructional Supplies	978	978	-
Promotional Activites & Items	-	500	500
M & O Budget Pool	20,899	-	(20,899)
Freight/Ship & Handling	81	81	-
Certification / License Fees		20,899	20,899
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Computer Science	1,683	2,583	900
M&O	1,683	2,583	900
Instructional Supplies	1,683	1,683	-
Promotional Activites & Items	-	500	500
Computer Or Printer Supplies	-	400	400
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Computer-Aided Drafting Techno	850	2,100	1,250
M&O	850	2,100	1,250
Instructional Supplies	850	850	-
Computer Or Printer Supplies	-	300	300
Certification / License Fees	-	950	950
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Construction Technology	10,654	12,604	1,950
M&O	10,654	12,604	1,950
Instructional Supplies	9,524	9,524	-
Promotional Activites & Items	-	500	500
Other Supplies	400	1,200	800
Freight/Ship & Handling	230	230	-
Computer Or Printer Supplies	-	500	500
Certification / License Fees	-	150	150
Contractual Services & Contract Labor	500	500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Division of STEM	4,625	8,700	4,075
M&O	4,625	8,700	4,075
Insurance	425	600	175
Printing & Duplicating	850	1,000	150
Promotional Activites & Items	-	1,000	1,000
Office Supplies	2,000	2,500	500
Other Supplies	500	2,500	2,000
Freight/Ship & Handling	850	500	(350)
Computer Or Printer Supplies	-	600	600
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Heating, Ventilation, AC & Ref	23,779	26,279	2,500
M&O	23,779	26,279	2,500
Instructional Supplies	8,996	8,996	-
Promotional Activites & Items	-	500	500
Other Supplies	400	400	-
M & O Budget Pool	14,000	7,300	(6,700)
Freight/Ship & Handling	383	383	-
Certification / License Fees	-	8,700	8,700
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
Mathematics	2,125	2,500	375
M&O	2,125	2,500	375
Instructional Supplies	2,125	2,500	375
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Medical Office Management	340	2,240	1,900
M&O	340	2,240	1,900
Instructional Supplies	340	340	-
Certification / License Fees	-	1,900	1,900
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Physics	5,368	7,950	2,582
M&O	5,368	7,950	2,582
Instructional Supplies	4,500	7,500	3,000
Freight/Ship & Handling	868	450	(418)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Agriculture Program	-	15,100	15,100
M&O	-	15,100	15,100
Instructional Supplies		7,500	7,500
One-Time Expenses	-	7,000	7,000
Promotional Activites & Items	-	500	500
Freight/Ship & Handling		100	100
Cybersecurity Program	-	1,000	1,000
M&O	-	1,000	1,000
Instructional Supplies		500	500
Promotional Activites & Items	-	500	500

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
IMMT- Industrial Mechanics & Maint.	-	5,750	5,750
M&O	-	5,750	5,750
Instructional Supplies		3,000	3,000
Promotional Activites & Items	-	500	500
Other Supplies		2,000	2,000
Freight/Ship & Handling		250	250
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>VP - Instruction</b>	<b>231,700</b>	<b>77,370</b>	<b>(154,330)</b>
EducTech&Curriculum Innovation	4,730	7,095	2,365
M&O	4,730	7,095	2,365
Books & Periodicals	213	500	288
Office Supplies	500	750	250
Other Supplies	500	1,000	500
M & O Budget Pool	1,350	1,400	50
Freight/Ship & Handling	43	45	2
Computer Or Printer Supplies	-	400	400
Certification / License Fees	2,125	3,000	875
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Grants Development & Admin	425	425	-
M&O	425	425	-
Office Supplies	425	425	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
High School Programs & Svc	17,250	39,300	22,050
M&O	17,250	39,300	22,050
Books & Periodicals	213	250	38
Conference & Registration Fees		-	-
Membership/Fees	500	600	100
Mileage/Transportation	-	14,000	14,000
Printing & Duplicating	538	1,000	462
Office Supplies	500	1,200	700
Other Supplies	500	1,000	500
M & O Budget Pool	-	600	600
Computer Or Printer Supplies	-	650	650
Contractual Services & Contract Labor	15,000	20,000	5,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
QEP	17,050	17,700	650
M&O	17,050	17,700	650
Books & Periodicals	2,295	2,700	405
Conference & Registration Fees		-	-
Promotional Activities & Items	50	3,000	2,950
Office Supplies	1,700	2,000	300
Contractual Services & Contract Labor	13,005	-	(13,005)
Consultant Services	-	10,000	10,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Summer Camps	144,000	-	(144,000)
M&O	144,000	-	(144,000)
M & O Budget Pool	144,000	-	(144,000)

	FY2021	FY2022	Variance
VP - Instruction	48,245	12,850	(35,395)
M&O	48,245	12,850	(35,395)
Membership/Fees	5,882	3,500	(2,382)
Postage	85	100	15
Printing & Duplicating	213	-	(213)
Promotional Activites & Items	-	2,500	2,500
Office Supplies	1,000	3,000	2,000
Other Supplies	500	1,500	1,000
M & O Budget Pool	36,145	-	(36,145)
Fees And Other Charges	85	-	(85)
Freight/Ship & Handling	85	-	(85)
Contractual Services & Contract Labor	4,250	2,250	(2,000)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Workforce Training and Continuing Education	32,260	37,702	5,442
Criminal Justice Institute	32,260	37,702	5,442
M&O	32,260	37,702	5,442
Instructional Supplies	7,000	7,000	-
Insurance		288	288
Printing & Duplicating	1,000	1,000	-
Office Supplies	500	500	-
Other Supplies		1,300	1,300
Subscriptions		3,650	3,650
Freight/Ship & Handling	1,700	1,700	-
Signage		204	204
Contractual Services & Contract Labor	22,060	22,060	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Workforce Training & CE	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
<b>VP - Student Services</b>	<b>125,515</b>	<b>155,494</b>	<b>29,978</b>
Enrollment & Academic Support Services	23,185	44,185	21,000
Admissions & Records	9,821	13,214	3,393
M&O	9,821	13,214	3,393
Printing & Duplicating	2,900	4,800	1,900
Office Supplies	2,500	2,400	(100)
Other Supplies	500	480	(20)
M & O Budget Pool	3,138	3,884	746
Fees And Other Charges	33	40	7
Freight/Ship & Handling	400	250	(150)
Computer Or Printer Supplies	-	360	360
Signage	-	500	500
Contractual Services & Contract Labor	350	500	150
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
Advising & Orientation	2,100	6,080	3,980
M&O	2,100	6,080	3,980
Printing & Duplicating	700	1,200	500
Office Supplies	500	600	100
Other Supplies	500	600	100
M & O Budget Pool	200	3,200	3,000
Freight/Ship & Handling	-	240	240
Contractual Services & Contract Labor	200	240	40
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Financial Aid	4,334	7,166	2,832
M&O	4,334	7,166	2,832
Membership/Fees	-	240	240
Postage	70	-	(70)
Printing & Duplicating	122	1,200	1,078
Office Supplies	1,500	1,600	100
Other Supplies	500	800	300
M & O Budget Pool	1,972	2,136	164
Freight/Ship & Handling	20	60	40
Computer Or Printer Supplies	-	650	650
Contractual Services & Contract Labor	150	480	330
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Student Recruitment	5,176	12,675	7,499
M&O	5,176	12,675	7,499
Mileage/Transportation	-	3,600	3,600
Printing & Duplicating	1,500	1,600	100
Promotional Activites & Items	1,000	4,000	3,000
Office Supplies	401	1,600	1,199
Other Supplies	500	800	300
M & O Budget Pool	275	295	20
Freight/Ship & Handling	500	300	(200)
Contractual Services & Contract Labor	1,000	480	(520)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Testing	1,200	2,570	1,370
M&O	1,200	2,570	1,370
Printing & Duplicating	100	120	20
Office Supplies	500	600	100
Other Supplies	500	600	100
Warranty Expense	100	-	(100)
Computer Or Printer Supplies	-	650	650
Contractual Services & Contract Labor	-	600	600
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Veterans and Military Service	554	2,480	1,926
M&O	554	2,480	1,926
Postage	23	-	(23)
Printing & Duplicating	25	1,200	1,175
Office Supplies	200	360	160
Other Supplies	-	360	360
M & O Budget Pool	200	200	-
Computer Or Printer Supplies	-	240	240
Contractual Services & Contract Labor	106	120	14
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
<b>Student Life &amp; Civility</b>	<b>29,579</b>	<b>40,349</b>	<b>10,770</b>
Career Readiness Employee Trf	1,684	2,420	735
M&O	1,684	2,420	735
Membership/Fees	440	480	40
Printing & Duplicating	252	300	48
Office Supplies	311	360	49
Other Supplies	300	800	500
Contractual Services & Contract Labor	382	480	98
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Disability Services	1,219	2,120	901
M&O	1,219	2,120	901
Conference & Registration Fees	-	-	-
Promotional Activites & Items	-	500	500
Office Supplies	122	480	358
Other Supplies	500	600	100
Subscriptions	-	180	180
Freight/Ship & Handling	113	120	7
Contractual Services & Contract Labor	484	240	(244)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Office of Civility	1,302	1,444	143
M&O	1,302	1,444	143
Books & Periodicals	170	180	10
Membership/Fees	577	600	23
Postage	50	60	10
Office Supplies	338	420	82
Other Supplies	38	40	2
Warranty Expense	128	144	16
Student Activities	9,902	17,940	8,038
M&O	9,902	17,940	8,038
Equipment Rental & Leases	400	2,400	2,000
Printing & Duplicating	1,000	1,800	800
Promotional Activites & Items	-	6,000	6,000
Office Supplies	500	700	200
Other Supplies	1,500	1,800	300
Freight/Ship & Handling	150	240	90
Contractual Services & Contract Labor	6,352	5,000	(1,352)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Student Life	15,472	16,425	953
M&O	15,472	16,425	953
Membership/Fees	1,500	2,400	900
Printing & Duplicating	800	1,200	400
Office Supplies	500	600	100
Other Supplies	500	1,200	700
Financial Services & Fees	-	25	25
Contractual Services & Contract Labor	12,172	11,000	(1,172)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
VP - Student Services	72,752	70,960	(1,792)
VP - Student Services	72,752	70,960	(1,792)
M&O	72,752	70,960	(1,792)
Commencement	50,752	45,000	(5,752)
Equipment Rental & Leases	-	1,200	1,200
Printing & Duplicating	2,000	2,400	400
Promotional Activites & Items	15,000	16,000	1,000
Office Supplies	300	480	180
Other Supplies	200	480	280
Freight/Ship & Handling	500	600	100
Contractual Services & Contract Labor	4,000	4,800	800
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
<b>VP-Finance &amp; Administration</b>	<b>4,788,387</b>	<b>5,175,071</b>	<b>386,686</b>
Business Services	15,800	6,250	(9,550)
Accounting - Bus Svcs	100	200	100
M&O	100	200	100
Office Supplies	100	200	100
Salary/Wages	-	-	-
Salary/Wages	-	-	-
AP & Payroll	950	1,100	150
M&O	950	1,100	150
Printing & Duplicating	500	300	(200)
Office Supplies	300	500	200
Other Supplies	150	150	-
Computer Or Printer Supplies	-	150	150
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Business Services	8,900	3,850	(5,050)
M&O	8,900	3,850	(5,050)
Postage	200	200	-
Office Supplies	400	400	-
Other Supplies	150	150	-
M & O Budget Pool	5,500	-	(5,500)
Freight/Ship & Handling	150	100	(50)
Financial Services & Fees	2,500	3,000	500
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Student Accounting	5,850	1,100	(4,750)
M&O	5,850	1,100	(4,750)
Printing & Duplicating	200	300	100
Office Supplies	500	500	-
Other Supplies	150	300	150
M & O Budget Pool	5,000	-	(5,000)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
<b>VP-Finance &amp; Administration</b>	<b>411,891</b>	<b>342,075</b>	<b>(69,816)</b>
Grants Financial Admin.	550	1,990	1,440
M&O	550	1,990	1,440
Membership/Fees	-	250	250
Office Supplies	300	300	-
Other Supplies	-	300	300
M & O Budget Pool	250	-	(250)
Certification / License Fees	-	1,140	1,140
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Inst Official Functions (VPFA)</b>	<b>80,500</b>	<b>89,450</b>	<b>8,950</b>
M&O	80,500	89,450	8,950
Advertising	1,000	-	(1,000)
Equipment Rental & Leases	600	600	-
Printing & Duplicating	50	-	(50)
Other Supplies	800	800	-
Freight/Ship & Handling	50	50	-
Employee Tuition Program	35,000	45,000	10,000
Contractual Services & Contract Labor	40,000	40,000	-
Consultant Services	3,000	3,000	-

	FY2021	FY2022	Variance
VP-Finance & Administration	330,841	230,635	(100,206)
M&O	330,841	230,635	(100,206)
Office Supplies	500	500	-
Other Supplies	500	500	-
Freight/Ship & Handling	100	100	-
Maintenance & Operations	329,741	229,535	(100,206)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Governmental Relations	-	20,000	20,000
M&O	-	20,000	20,000
M & O Budget Pool	-	20,000	20,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Human Resources	9,479	29,940	20,461
Human Resources	9,479	29,940	20,461
M&O	9,479	29,940	20,461
Advertising	-	6,000	6,000
Membership/Fees	2,659	2,690	31
Postage	200	200	-
Printing & Duplicating	500	1,000	500
Promotional Activites & Items		1,500	1,500
Office Supplies	500	1,000	500
Other Supplies	500	800	300
M & O Budget Pool	-	7,500	7,500
Subscriptions	4,695	5,000	305
Freight/Ship & Handling	75	100	25
Computer Or Printer Supplies	-	250	250
Technical Support	350	400	50
Contractual Services & Contract Labor	-	3,500	3,500
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Purchasing & Records Retention	25,885	35,870	9,985
Purchasing & Records Retention	5,160	30,645	25,485
M&O	5,160	30,645	25,485
Advertising	2,000	2,000	-
Membership/Fees	250	-	(250)
Printing & Duplicating	1,500	1,500	-
Office Supplies	500	550	50
Other Supplies	300	350	50
M & O Budget Pool	-	26,175	26,175
Warranty Expense	200	-	(200)
Freight/Ship & Handling	50	70	20
Certification / License Fees	260	-	(260)
Contractual Services & Contract Labor	100	-	(100)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
Records & Contract Management	20,725	5,225	(15,500)
M&O	20,725	5,225	(15,500)
Other Supplies	500	-	(500)
M & O Budget Pool	225	225	-
Contractual Services & Contract Labor	20,000	5,000	(15,000)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Administrative Services</b>	<b>4,325,058</b>	<b>4,757,136</b>	<b>432,081</b>
District Utilities	2,400,000	2,615,000	215,000
M&O	2,400,000	2,615,000	215,000
M & O Budget Pool	2,400,000	2,615,000	215,000

	FY2021	FY2022	Variance
Environmental Health & Emergen	-	1,600	1,600
M&O	-	1,600	1,600
Printing & Duplicating	-	300	300
Office Supplies	-	100	100
Other Supplies	-	100	100
Signage	-	100	100
Contractual Services & Contract Labor	-	1,000	1,000
Inventory Control	30,150	30,175	25
M&O	30,150	30,175	25
Postage	29,750	29,750	-
Other Supplies	400	425	25
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
Physical Plant & Facilities	1,328,100	1,424,476	96,377
M&O	1,328,100	1,424,476	96,377
Contingency	-	6,375	6,375
Equipment Rental & Leases	2,000	5,614	3,614
Fuel-Vehicle	10,625	9,875	(750)
Printing & Duplicating	64	64	-
Office Supplies	1,500	1,200	(300)
Other Supplies	500	500	-
M & O Budget Pool	609,291	597,779	(11,512)
Freight/Ship & Handling	850	500	(350)
Certification / License Fees	519	719	201
Hazardous Waste Mgmt	8,500	1,000	(7,500)
Signage	1,275	1,000	(275)
Vehicle Operating Expense	19,125	27,125	8,000
Uniform	12,750	12,000	(750)
Trash Collection	-	12,125	12,125
Plumbing	8,500	5,500	(3,000)
HVAC	148,402	182,194	33,793

	FY2021	FY2022	Variance
Fuel-Equipment	6,800	8,200	1,400
Facilities & Maint. Supplies	189,900	165,664	(24,236)
Land Appraisal		12,963	12,963
Contractual Services & Contract Labor	222,500	250,000	27,500
Maintenance Services & Repairs	76,500	64,644	(11,856)
Consultant Services	4,250	250	(4,000)
Professional Services & Contract	4,250	58,185	53,935
Telecommunication Services	-	1,000	1,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Risk Management	723	62,285	61,563
M&O	723	62,285	61,563
Membership/Fees	43	1,500	1,458
Postage	85	100	15
Office Supplies	425	500	75
Other Supplies	85	100	15
M & O Budget Pool	-	60,000	60,000
Warranty Expense	85	85	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Safety & Security	566,085	623,600	57,516
M&O	566,085	623,600	57,516
Conference & Registration Fees		-	-
Printing & Duplicating	850	1,300	450
Office Supplies	425	500	75
Other Supplies	85	100	15
M & O Budget Pool	524,401	575,000	50,599
Freight/Ship & Handling		50	50
Signage	723	1,000	278
Security-Other	1,751	1,751	-
Telecomm & Peri Eqpt > \$5K	2,125	2,125	-
Technical Support	621	4,500	3,880
Fines And Penalties	850	850	-
Uniform		624	624
Contractual Services & Contract Labor	34,000	34,000	-
Maintenance Services & Repairs	255	1,800	1,545
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Administrative Services	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Budget Office	275	3,800	3,525
Budget Office	275	3,800	3,525
M&O	275	3,800	3,525
Printing & Duplicating	25	25	-
Office Supplies	100	100	-
Other Supplies	100	150	50
M & O Budget Pool	-	3,500	3,500
Freight/Ship & Handling	50	25	(25)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
<b>VP - Information Technology</b>	<b>5,263,369</b>	<b>5,381,071</b>	<b>117,702</b>
Inst. Planning Research & Eff	42,331	46,116	3,785
Inst. Planning Research & Eff	6,600	17,926	11,326
M&O	6,600	17,926	11,326
Postage	150	240	90
Printing & Duplicating	200	240	40
Office Supplies	500	500	-
Other Supplies	500	600	100
M & O Budget Pool	4,900	15,250	10,350
Financial Services & Fees	-	36	36
Computer Or Printer Supplies	-	600	600
Technical Support	-	100	100
Contractual Services & Contract Labor	350	360	10
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
SACSCOC	35,731	28,190	(7,541)
M&O	35,731	28,190	(7,541)
Conference & Registration Fees		-	-
Postage	500	2,000	1,500
Promotional Activites & Items	-	1,500	1,500
Office Supplies	322	400	78
Other Supplies	1,000	1,000	-
M & O Budget Pool	30,000	12,000	(18,000)
Warranty Expense	-	240	240
Computer Or Printer Supplies	-	650	650
Printer	1,299	-	(1,299)
Contractual Services & Contract Labor	360	400	40
Consultant Services	2,250	10,000	7,750

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
<b>VP - Information Technology</b>	<b>5,221,038</b>	<b>5,334,955</b>	<b>113,917</b>
Information Technology Service	5,219,538	5,333,655	114,117
M&O	5,219,538	5,333,655	114,117
Membership/Fees		75	75
Software License Fees	1,684,539	1,762,243	77,705
Telecomm & Peri Eqpt < \$1,000	68,000	-	(68,000)
Office Supplies	500	500	-
Other Supplies	1,500	10,500	9,000
M & O Budget Pool	2,721,799	3,004,405	282,606
Warranty Expense	-	50	50
Subscriptions	81,644	50,000	(31,644)

	FY2021	FY2022	Variance
Freight/Ship & Handling	650	800	150
TESTING SOFTWARE & SUPPLIES	91,031	123,580	32,549
Printer	1,375	1,375	-
Telecomm & Peri Eqpt > \$5K	175,122	-	(175,122)
Technical Support	29,502	-	(29,502)
Telecomm & Peri Equip \$1K-\$5K	16,333	-	(16,333)
Telecommunication Supplies	15,000	17,000	2,000
Contractual Services & Contract Labor	283,792	-	(283,792)
Consultant Services	38,126	38,126	-
Professional Services & Contract	-	25,000	25,000
Telecommunication Services	10,625	300,000	289,375
VP-Information Technology	1,500	1,300	(200)
M&O	1,500	1,300	(200)
Office Supplies	1,000	800	(200)
Other Supplies	500	500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
<b>Office of the President</b>	<b>17,690</b>	<b>183,318</b>	<b>165,628</b>
Office of the President	17,690	183,318	165,628
Board of Trustees	3,500	79,626	76,126
M&O	3,500	79,626	76,126
Advertising	-	1,000	1,000
Conference & Registration Fees		25,000	25,000
Travel Expenses	-	35,000	35,000
Office Supplies	2,000	2,000	-
Other Supplies	500	500	-
M & O Budget Pool	-	6,476	6,476
Computer Or Printer Supplies	-	650	650
Food, Groceries, & Meal	-	8,000	8,000
Contractual Services & Contract Labor	1,000	1,000	-

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
Office of the President	14,190	103,692	89,502
M&O	14,190	103,692	89,502
Commencement	6,000	-	(6,000)
Conference & Reg Fees (Travel)	-	3,000	3,000
Equipment Rental & Leases	200	200	-
Membership/Fees	290	250	(40)
Postage		150	150
Printing & Duplicating	1,000	1,000	-
Promotional Activites & Items	1,000	6,000	5,000
Travel Expenses	-	10,000	10,000
Office Supplies	1,000	1,500	500
Other Supplies	2,000	2,800	800
M & O Budget Pool	-	71,592	71,592
Subscriptions	650	50	(600)
Freight/Ship & Handling	50	50	-
Computer Or Printer Supplies	-	100	100
Food, Groceries, & Meal	-	5,000	5,000
Contractual Services & Contract Labor	2,000	2,000	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
<b>General Institutional Support</b>	<b>24,074,457</b>	<b>26,770,462</b>	<b>2,696,005</b>
General Institutional Support	24,074,457	26,770,462	2,696,005
General Institutional Support	24,074,457	26,770,462	2,696,005
M&O	24,074,457	26,770,462	2,696,005
Audit Fees	35,000	30,000	(5,000)
Catalogs, Publications & News	82,500	57,500	(25,000)
Commencement	5,000	12,000	7,000
Credit Card Processing Fee	25,000	50,000	25,000
ELECTIONS	-	280,000	280,000
Employee Benefits	4,535,698	4,902,237	366,539
Employee Salaries	17,164,852	19,187,405	2,022,553
Equipment Rental & Leases	70,000	78,000	8,000
Insurance	932,250	1,100,000	167,750
Membership/Fees	14,000	22,520	8,520

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
Postage	10,000	3,000	(7,000)
Printing & Duplicating	40,000	40,000	-
Property Tax Expense	273,000	300,000	27,000
Computer Or Printer Supplies	83,457	-	(83,457)
Institutional Membership/Dues	45,200	45,100	(100)
Legal	220,000	200,200	(19,800)
Govt & Public Affairs Consult	75,000	-	(75,000)
Institutional Official Functions	2,000	2,000	-
Marketing & Community Relations	250,000	350,000	100,000
Consultant Services	211,500	110,500	(101,000)

	FY2021	FY2022	Variance
Auxiliary	3,306,136	3,910,374	604,239
<b>VP - Instruction</b>	<b>979,523</b>	<b>986,498</b>	<b>6,975</b>
Workforce Training and Continuing Education	979,523	986,498	6,975
Academy of Lifelong Learning	52,750	52,750	-
M&O	52,750	52,750	-
Instructional Supplies	5,000	5,000	-
Postage	12,750	12,750	-
Printing & Duplicating	34,000	34,000	-
Office Supplies	500	500	-
Other Supplies	500	500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Certified Nursing Assistant	38,970	38,970	-
M&O	38,970	38,970	-
Instructional Supplies	4,000	4,000	-
Postage	250	250	-
Printing & Duplicating	1,000	1,000	-
Office Supplies	500	500	-
Other Supplies	500	500	-
Freight/Ship & Handling	300	300	-
Certification / License Fees	9,360	9,360	-
Uniform	1,700	1,700	-
Contractual Services & Contract Labor	21,360	21,360	-
Criminal Justice Institute	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Electrical (WTCE)	58,875	57,975	(900)
M&O	58,875	57,975	(900)
Instructional Supplies	57,375	57,375	-
Printing & Duplicating	1,000	100	(900)
Office Supplies	400	400	-
Freight/Ship & Handling	100	100	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Forklift (WTCE)	40,650	40,650	-
M&O	40,650	40,650	-
Instructional Supplies	1,200	1,200	-
Other Supplies	1,000	1,000	-
Freight/Ship & Handling	500	500	-
Certification / License Fees	8,625	8,625	-
Contractual Services & Contract Labor	29,325	29,325	-

	FY2021	FY2022	Variance
Insulation (WTCE)	6,350	6,350	-
M&O	6,350	6,350	-
Instructional Supplies	4,500	4,500	-
Other Supplies	1,000	1,000	-
Freight/Ship & Handling	850	850	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Photo Macro Forensics (WTCE)	195,970	195,970	-
M&O	195,970	195,970	-
Furn. Mach.& Equip < \$1,000	182,000	182,000	-
Instructional Supplies	10,200	10,200	-
Printing & Duplicating	1,000	1,000	-
Office Supplies	500	500	-
Other Supplies	270	270	-
Freight/Ship & Handling	2,000	2,000	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2021	FY2022	Variance
Pipefitting Program (WTCE)	31,768	31,768	-
M&O	31,768	31,768	-
Instructional Supplies	30,468	30,468	-
Printing & Duplicating	1,000	1,000	-
Office Supplies	200	200	-
Freight/Ship & Handling	100	100	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Plumbing (WTCE)	58,675	59,575	900
M&O	58,675	59,575	900
Instructional Supplies	57,375	57,375	-
Printing & Duplicating	1,000	1,000	-
Office Supplies	200	200	-
Freight/Ship & Handling	100	1,000	900
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Rigging (WTCE)	27,215	27,215	-
M&O	27,215	27,215	-
Instructional Supplies	1,500	1,500	-
Other Supplies	1,000	1,000	-
Freight/Ship & Handling	1,200	1,200	-
Certification / License Fees	1,500	1,500	-
Contractual Services & Contract Labor	22,015	22,015	-
Roofing (WTCE)	6,325	6,325	-
M&O	6,325	6,325	-
Instructional Supplies	3,825	3,825	-
Other Supplies	1,000	1,000	-
Freight/Ship & Handling	1,000	1,000	-
Certification / License Fees	500	500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Scaffolding (WTCE)	15,750	15,750	-
M&O	15,750	15,750	-
Instructional Supplies		2,000	2,000
Printing & Duplicating	1,000	975	(25)
Freight/Ship & Handling		25	25
Certification / License Fees	12,750	10,750	(2,000)
Contractual Services & Contract Labor	2,000	2,000	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Shipfitting (WTCE)	43,775	-	(43,775)
M&O	43,775	-	(43,775)
Instructional Supplies	40,000	-	(40,000)
Other Supplies	1,000	-	(1,000)
Freight/Ship & Handling	1,500	-	(1,500)
Certification / License Fees	1,275	-	(1,275)

	FY2021	FY2022	Variance
Welding Program (WTCE)	276,450	306,450	30,000
M&O	276,450	306,450	30,000
Furn. Mach.& Equip < \$1,000		5,701	5,701
Instructional Supplies	275,000	269,299	(5,701)
Printing & Duplicating	1,000	1,000	-
Office Supplies	200	200	-
Other Supplies	250	250	-
Contractual Services & Contract Labor	-	30,000	30,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Workforce Training & CE	126,000	143,750	17,750
M&O	126,000	143,750	17,750
Furn, Mach, & Equip > \$5,000		15,000	15,000
Furn. Mach.& Equip < \$1,000		2,000	2,000
Furn.Mach. & Equip \$1K-\$5K		1,000	1,000
Instructional Supplies	96,900	98,400	1,500
Postage	3,000	3,000	-
Printing & Duplicating	1,000	1,000	-
Office Supplies	500	500	-
Other Supplies	600	600	-
M & O Budget Pool	2,000	-	(2,000)
Freight/Ship & Handling	1,500	1,500	-
Certification / License Fees	500	750	250
Contractual Services & Contract Labor	20,000	20,000	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Health Care Center (WTCE)	-	3,000	3,000
M&O		3,000	3,000
Printing & Duplicating		1,000	1,000
Other Supplies		2,000	2,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>VP - Student Services</b>	<b>251,224</b>	<b>327,725</b>	<b>76,502</b>
Student Life & Civility	251,224	327,725	76,502
Recreation Center	251,224	327,725	76,502
M&O	251,224	327,725	76,502
Advertising	100	120	20
Equipment Rental & Leases	-	480	480
Furn, Mach, & Equip > \$5,000	-	34,500	34,500
Furn. Mach.& Equip < \$1,000	-	3,000	3,000
Furn.Mach. & Equip \$1K-\$5K	-	29,353	29,353
Insurance	-	1,000	1,000
Membership/Fees	500	360	(140)
Printing & Duplicating	250	240	(10)
Promotional Activites & Items	1,775	4,800	3,025

	FY2021	FY2022	Variance
Office Supplies	500	600	100
Other Supplies	2,000	14,200	12,200
M & O Budget Pool	74,610	54,843	(19,767)
Fees And Other Charges	-	120	120
Freight/Ship & Handling	1,000	5,000	4,000
Computer Or Printer Supplies	-	1,800	1,800
Certification / License Fees	600	1,200	600
Security-Other	300	360	60
Water & Sewer	18,900	19,000	100
Electricity	110,688	111,000	312
Contractual Services & Contract Labor	40,000	45,749	5,749
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
<b>VP-Finance &amp; Administration</b>	<b>190,520</b>	<b>272,933</b>	<b>82,413</b>
Child Care Center	136,230	207,287	71,057
Child Care Center	136,230	207,287	71,057
M&O	136,230	207,287	71,057
Credit Card Processing Fee	-	720	720
Equipment Rental & Leases	1,500	-	(1,500)
Furn. Mach.& Equip < \$1,000	-	8,500	8,500
Instructional Supplies	2,700	2,700	-
Printing & Duplicating	1,500	1,500	-
Promotional Activites & Items	500	500	-
Office Supplies	986	1,900	914
M & O Budget Pool	126,544	170,667	44,123
Freight/Ship & Handling	500	500	-
Desktop Computer	-	1,300	1,300
Uniform	2,000	2,000	-
Contractual Services & Contract Labor	-	17,000	17,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
VP-Finance & Administration	30,402	42,646	12,244
Cafeteria		11,331	11,331
M&O		11,331	11,331
Furn. Mach.& Equip < \$1,000		2,007	2,007
Contractual Services & Contract Labor		9,324	9,324
Educational Broadband Services	30,402	31,315	913
M&O	30,402	31,315	913
Catalogs, Publications & News	4,000	4,000	-
M & O Budget Pool	26,402	27,115	713
Freight/Ship & Handling		200	200

	<b>FY2021</b>	<b>FY2022</b>	<b>Variance</b>
<b>Administrative Services</b>	<b>22,090</b>	<b>15,500</b>	<b>(6,590)</b>
Events & Facilities Management	22,090	15,500	(6,590)
M&O	22,090	15,500	(6,590)
Furn. Mach.& Equip < \$1,000	-	300	300
Printing & Duplicating	200	200	-
Office Supplies	350	350	-
Other Supplies	200	200	-
Freight/Ship & Handling	800	200	(600)
Security-Other	2,000	1,000	(1,000)
Contractual Services & Contract Labor	18,540	13,250	(5,290)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2021	FY2022	Variance
Budget Office	1,798	7,500	5,702
Scorpion Swag Store	1,798	7,500	5,702
M&O	1,798	7,500	5,702
Contingency	-	1,000	1,000
Credit Card Processing Fee	850	1,000	150
Other Supplies	500	500	-
M & O Budget Pool	448	2,000	1,552
Inventory Purchases	-	3,000	3,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>VP - Information Technology</b>	<b>9,500</b>	<b>5,048</b>	<b>(4,452)</b>
VP - Information Technology	9,500	5,048	(4,452)
Information Technology Service	9,500	5,048	(4,452)
M&O	9,500	5,048	(4,452)
Software License Fees	9,500	5,048	(4,452)

	FY2021	FY2022	Variance
<b>General Institutional Support</b>	<b>1,875,369</b>	<b>2,318,170</b>	<b>442,801</b>
General Institutional Support	1,875,369	2,318,170	442,801
General Institutional Support	1,875,369	2,318,170	442,801
M&O	1,875,369	2,318,170	442,801
Employee Benefits	294,268	406,670	112,402
Employee Salaries	1,580,601	1,911,500	330,899
Computer Or Printer Supplies	500	-	(500)
Employee Bonus	-	-	-

	FY2021	FY2022	Variance
DebtServiceFunds	6,788,060	6,771,400	(16,660)
<b>Debt Service</b>	<b>6,788,060</b>	<b>6,771,400</b>	<b>(16,660)</b>
General Obligation Bonds & Tax Notes	5,501,205	5,477,700	(23,505)
General Institutional Support	5,501,205	5,477,700	(23,505)
Fiscal Agent Fees	35,555	13,500	(22,055)
Fiscal Agent Fees	35,555	13,500	(22,055)
Interest Payment	1,445,650	1,254,200	(191,450)
Interest Payment	1,445,650	1,254,200	(191,450)
Principal	4,020,000	4,210,000	190,000
Principal	4,020,000	4,210,000	190,000
Revenue Bond Funds	1,286,855	1,293,700	6,845
General Institutional Support	1,286,855	1,293,700	6,845
Fiscal Agent Fees	5,455	11,500	6,045
Fiscal Agent Fees	5,455	11,500	6,045
Interest Payment	426,400	392,200	(34,200)
Interest Payment	426,400	392,200	(34,200)
Principal	855,000	890,000	35,000
Principal	855,000	890,000	35,000
<b>Grand Total</b>	<b>45,063,213</b>	<b>49,016,089</b>	<b>3,952,878</b>

# Appendix

# 2021 Tax Rate Calculation Worksheet

TEXAS SOUTHMOST COLLEGE DISTRICT

80 Fort Brown

(956)295-3741

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## 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.

1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup>	\$14,486,182,011
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$1,411,828,035
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$13,074,353,976
4.	<b>2020 total adopted tax rate.</b>	\$0.162407/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$81,037,643 B. 2020 values resulting from final court decisions: - \$57,656,309 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$23,381,334
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$23,381,334
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$13,097,735,310

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)



## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### No-New-Revenue Tax Rate (continued)

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 2021 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2020 market value: \$27,640,164 <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$9,418,994 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$37,059,158
11.	<b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. <b>A. 2020 market value:</b> \$0 <b>B. 2021 productivity or special appraised value:</b> - \$0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$37,059,158
13.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 from line 8.	\$13,060,676,152
14.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$21,211,452
15.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$14,940
16.	<b>Taxes in tax increment financing (TIF) for tax year 2020.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". <sup>9</sup>	\$0
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$21,226,392

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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 includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$14,666,509,824</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$14,666,509,824</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup> <span style="float: right;">\$159,362,621</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.<sup>15</sup> <span style="float: right;">+ \$454,741,100</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### No-New-Revenue Tax Rate (concluded)

<b>19.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified. Add A and B.</b>	<b>\$614,103,721</b>
<b>20.</b>	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	<b>\$1,387,356,017</b>
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	<b>\$13,893,257,528</b>
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	<b>\$0</b>
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New 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 January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	<b>\$156,676,295</b>
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	<b>\$156,676,295</b>
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	<b>\$13,736,581,233</b>
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	<b>\$0.154524/\$100</b>
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	<b>\$/ \$100</b>

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)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate

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

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

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

28.	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.121206/\$100
29.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,097,735,310
30.	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$15,875,241
31.	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b> <b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$0</span> <b>B. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <span style="float: right;">+ \$10,829</span> <b>C. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <span style="float: right;">- \$0</span>	

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate (continued)

<b>31. (cont.)</b>	<p><b>D. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p><b>E. 2020 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$10,829</p> <p><b>F. Add line 30 to line 31E.</b></p> <p style="text-align: right;">\$15,886,070</p>	
<b>32.</b>	<p><b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$13,736,581,233
<b>33.</b>	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.</p>	\$0.115647/\$100
<b>34.</b>	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate (continued)

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. <span style="float: right;">\$0</span> <b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	\$0/\$100
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span> <b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>E. Enter the lessor of C and D. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate (continued)

<b>37.</b>	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 <span style="float: right;">\$0</span> <b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. <span style="float: right;">\$0</span> <b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> <b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span>	
<b>38.</b>	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E.	\$0.115647/\$100
<b>39.</b>	<b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 <b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. <sup>27</sup>	\$0.119694/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate (concluded)

<b>40.</b>	<b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <b>A: Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. <span style="float: right;">\$4,917,825</span>	
	<b>B: Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span>	
	<b>C: Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span>	
	<b>D: Subtract amount paid</b> from other resources. <span style="float: right;">-\$0</span>	
	<b>E: Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$4,917,825</span>	
<b>41.</b>	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2021 debt.</b> Subtract line 41 from line 40E.	\$4,917,825
<b>43.</b>	<b>2021 anticipated collection rate.</b> <ul style="list-style-type: none"> <li>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>29</sup> <span style="float: right;">101.300000%</span></li> <li>B. Enter the 2020 actual collection rate. <span style="float: right;">107.100000%</span></li> <li>C. Enter the 2019 actual collection rate. <span style="float: right;">101.300000%</span></li> <li>D. Enter the 2018 actual collection rate. <span style="float: right;">101.500000%</span></li> <li>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%. <sup>30</sup></li> </ul>	101.300000%
<b>44.</b>	<b>2021 debt adjusted for collections.</b> Divide line 42 by line 43E.	\$4,854,713
<b>45.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,893,257,528
<b>46.</b>	<b>2021 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.034942/\$100
<b>47.</b>	<b>2021 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.154636/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)

30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)



## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### 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.

<b>49.</b>	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
<b>50.</b>	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <p style="text-align: center;">-OR-</p> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>51.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,893,257,528
<b>52.</b>	<b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
<b>53.</b>	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.154524/\$100
<b>54.</b>	<b>2021 NNR tax rate, adjusted for sales tax.</b>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.154524/\$100
<b>55.</b>	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.154636/\$100
<b>56.</b>	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 52 from line 55.	\$0.154636/\$100

31 [Reserved for expansion]

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)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval 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.

<b>57.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>58.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,893,257,528
<b>59.</b>	<b>Additional rate for pollution control.</b> Divide line 57 by line 58 and multiply by 100.	\$0/\$100
<b>60.</b>	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.154636/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

For each tax year before 2021, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2021 is zero. <sup>40</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>41</sup>

<b>61.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>62.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>63.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>64.</b>	<b>2021 unused increment rate.</b> Add lines 61, 62, and 63.	\$0/\$100
<b>65.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.154636/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### TEXAS SOUTHMOST COLLEGE DISTRICT

#### 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. <sup>42</sup>

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. <sup>43</sup>

<b>66.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.115647/\$100
<b>67.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,893,257,528
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.003598/\$100
<b>69.</b>	<b>2021 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.034942/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.154187/\$100

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.154524/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.154636/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. \$0.154187/\$100

**Taxing Unit Representative Name and Signature**

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

**Print Here**

Dr. Gisela E Figueroa

Printed Name of Taxing Unit Representative

**Sign Here**

Taxing Unit Representative

**Date**

7/28/21

<sup>44</sup> Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** TEXAS SOUTHMOST COLLEGE DISTRICT

**Date:** 07/28/2021

<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$13,097,735,310
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.162407
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$14,940
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$21,286,579
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$13,893,257,528
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.154524
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$21,468,417
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$21,286,579
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$21,468,417
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$181,838