

# OPERATING BUDGET



FISCAL YEAR 2023 – 2024

# Summary

	Revenues	Expenses	Revenue Less Expenses	Net Transfers	Net Change in Fund Balance
Education and General Fund	49,131,441	47,811,653	1,319,788	(1,319,788)	-
Auxiliary Fund	2,656,785	1,773,185	883,600	(883,600)	-
Facilities Fund	-	-	-	-	-
Debt Service Funds	4,590,575	6,793,963	(2,203,388)	2,203,388	-
<b>TOTAL EDUCATIONAL AND GENERAL FUND REVENUES</b>	<b>56,378,801</b>	<b>56,378,801</b>	-	-	-

# Transfers

	Education and General Fund	Auxiliary Fund	Facilities Fund	Debt Service Funds	Total
Education and General Fund to Debt Service	\$ (1,319,788)	\$ -	\$ -	\$ 1,319,788	\$ -
Education and General to Facilities	-	-	-	-	-
Auxiliary to Education & General	-	-	-	-	-
Auxiliary to Facilities	-	-	-	-	-
Auxiliary to Debt Service Funds	-	(883,600)	-	883,600	-
<b>Net Transfers</b>	<b>\$ (1,319,788)</b>	<b>\$ (883,600)</b>	<b>\$ -</b>	<b>\$ 2,203,388</b>	<b>\$ -</b>

# Revenues

	FY 2023	FY 2024	Variance
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*Educational and General Fund: Revenue*

<b>EDUCATIONAL AND GENERAL FUND</b>			
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State Appropriation	\$ 9,335,004	14,173,096	\$ 4,838,092
Health / TRS / ORP- State Contributions	1,107,950	1,107,950	-
Ad Valorem Tax - Maintenance & Operations	17,358,391	18,267,044	908,653
Tuition and Fees	9,352,552	9,352,552	-
Workforce Training and Continuing Education	247,500	2,277,000	2,029,500
Scorpion Camps	144,000	144,000	-
UTRGV Lease Revenue	1,753,173	2,471,504	718,331
UTRGV Utilities Share	453,295	453,295	-
Interest Income	140,000	400,000	260,000
Dual Enrollment	350,000	485,000	135,000

<b>TOTAL EDUCATIONAL AND GENERAL FUND REVENUES</b>	<b>\$ 40,241,865</b>	<b>\$ 49,131,441</b>	<b>\$ 8,889,576</b>
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	FY 2023	FY 2024	Variance
<i>Auxiliary Fund: Revenue</i>			
<b>AUXILIARY FUND</b>			
UTRGV REK Contribution	\$ 700,000	\$ 700,000	\$ -
Child Care	144,216	144,216	-
Parking Permits	94,572	94,572	-
Student Fees	1,106,500	1,106,500	-
Workforce Training and Continuing Education	2,271,513	-	(2,271,513)
Broadband Lease	33,388	34,389	1,001
Facility Leasing Income	220,000	340,000	120,000
Café	-	8,400	8,400
Other Revenue	28,741	228,708	199,967
<b>TOTAL AUXILIARY FUND REVENUES</b>	<b>\$ 4,598,930</b>	<b>\$ 2,656,785</b>	<b>\$ (1,942,145)</b>



	FY 2023	FY 2024	Variance
<i>Debt Service Funds: Revenue</i>			
<b>General Obligation and Maintenance Bonds</b>			
Ad Valorem Tax - General Obligation and Maintenance Bonds	\$ 4,587,525	\$ 4,267,711	\$ (319,814)
Prior Year Collections	-	292,864	292,864
Interest Income	30,000	30,000	-
<b>Total</b>	<b>\$ 4,617,525</b>	<b>\$ 4,590,575</b>	<b>\$ (26,950)</b>
<b>Revenue Bonds</b>			
Interest Income			
<b>Total</b>			
<b>TOTAL DEBT SERVICE AND REVENUE REVENUE BOND FUNDS</b>	<b>\$ 4,617,525</b>	<b>\$ 4,590,575</b>	<b>\$ (26,950)</b>

# Expenses

	FY2023	FY 2024	Variance
Education & General	38,955,916	47,811,653	8,855,737
<b>General Institutional Support</b>	<b>31,370,937</b>	<b>37,304,544</b>	<b>5,933,607</b>
General Institutional Support	31,370,937	37,304,544	5,933,607
General Institutional Support	24,430,737	27,884,424	3,453,687
M&O	24,430,737	27,884,424	3,453,687
Employee Benefits	5,010,009	5,723,257	713,248
Employee Salaries	19,411,728	22,161,167	2,749,439
Employee Bonus	9,000	-	(9,000)
District Utilities	2,615,000	2,615,000	-
M&O	2,615,000	2,615,000	-
Annual Commitments	2,615,000	2,615,000	-
General Institutional Support	4,325,200	6,805,120	2,479,920
M&O	4,325,200	6,805,120	2,479,920
Audit Fees	30,800	30,800	-
Catalogs, Publications & News	45,000	45,000	-
Commencement	12,000	12,000	-

	FY2023	FY 2024	Variance
Credit Card Processing Fee	45,000	45,000	-
ELECTIONS	-	300,000	300,000
Equipment Rental & Leases	70,000	62,000	(8,000)
Insurance	1,315,907	1,719,504	403,597
Postage	3,000	3,000	-
Printing & Duplicating	30,000	25,000	(5,000)
Property Tax Expense	300,000	330,000	30,000
Travel Expenses	-	300,000	300,000
Food, Groceries, & Meal	-	25,000	25,000
Institutional Membership/Dues	45,100	45,100	-
Legal	220,200	220,200	-
Institutional Official Functions	2,000	2,000	-
Marketing & Community Relations	350,000	350,000	-
Contractual Services & Contract Labor	-	6,000	6,000
Consultant Services	80,500	80,000	(500)
Special Projects	1,753,173	2,471,504	718,331
Membership Fees	22,520	22,520	-
One-Time Expenses	-	710,492	710,492

	FY2023	FY 2024	Variance
<b>Information Technology</b>	<b>4,631,016</b>	<b>5,607,907</b>	<b>976,891</b>
Institutional Effectiveness & Educational Technologies	180,968	526,870	345,902
Digital Library	32,751	183,395	150,644
M&O	32,751	183,395	150,644
Conference & Registration Fees	248	-	(248)
Mileage/Transportation	149	-	(149)
Office Supplies	124	125	1
Other Supplies	248	250	2
Subscriptions	1,489	1,400	(89)
Annual Commitments	30,393	181,620	151,227
Promotional Activities & Items	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Education Technology & Online	5,563	75,435	69,872
M&O	5,563	75,435	69,872
Books & Periodicals	50	50	0
Conference & Registration Fees	496	-	(496)
Instructional Supplies	993	250	(743)
Printing & Duplicating	9	10	1
Office Supplies	99	100	1
Other Supplies	99	100	1
Freight/Ship & Handling	22	25	3
Annual Commitments	3,000	74,900	71,900
Membership Fees	695	-	(695)
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
SACSCOC	24,471	71,293	46,822
M&O	24,471	71,293	46,822
Postage	566	400	(166)
Travel Expenses	-	30,000	30,000
Office Supplies	174	175	1
Other Supplies	397	400	3
Warranty Expense	119	119	(0)
Contractual Services & Contract Labor	199	199	0
Consultant Services	4,319	4,000	(319)
Annual Commitments	11,798	13,000	1,202
Promotional Activities & Items	496	-	(496)
Conference & Registration Fees (TRAVEL)	6,205	23,000	16,795
Toner	199	-	(199)

	FY2023	FY 2024	Variance
Centers for Academic Excellence	102,418	167,148	64,730
M&O	102,418	167,148	64,730
Books & Periodicals	25	25	0
Furn. Mach.& Equip < \$1,000	993	993	0
Furn.Mach. & Equip \$1K-\$5K	496	496	(0)
Instructional Supplies	2,482	2,500	18
Mileage/Transportation	149	-	(149)
Printing & Duplicating	50	50	0
Office Supplies	745	745	0
Other Supplies	745	750	5
Freight/Ship & Handling	15	15	0
Certification / License Fees	124	124	(0)
Contractual Services & Contract Labor	-	100	100
Annual Commitments	96,000	161,350	65,350
Promotional Activities & Items	99	-	(99)
Membership Fees	496	-	(496)
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
Institutional Effectiveness & Educ Tech	15,766	29,599	13,833
M&O	15,766	29,599	13,833
Conference & Registration Fees	248	-	(248)
Printing & Duplicating	124	125	1
Office Supplies	124	125	1
Other Supplies	174	175	1
Technical Support	149	149	0
Contractual Services & Contract Labor	99	100	1
Annual Commitments	14,748	28,925	14,177
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>VP - Information Technology</b>	<b>4,450,048</b>	<b>5,081,037</b>	<b>630,989</b>
Information Technology Service	4,449,498	5,080,487	630,989
M&O	4,449,498	5,080,487	630,989
Software License Fees	1,428,142	1,966,711	538,569
Office Supplies	266	270	4
Other Supplies	8,823	8,000	(823)
Warranty Expense	161	172	11
Subscriptions	24,819	-	(24,819)
Freight/Ship & Handling	425	425	0
TESTING SOFTWARE & SUPPLIES	8,750	66,190	57,440
Technical Support	-	800	800
Telecommunication Supplies	9,029	9,000	(29)
Contractual Services & Contract Labor	27,328	27,536	208
Consultant Services	4,252	-	(4,252)
Telecommunication Services	27,301	-	(27,301)
Annual Commitments	2,831,008	3,001,329	170,321
Membership Fees	40	54	14
Toner	718	-	(718)
Desktop Computer	78,436	-	(78,436)

	FY2023	FY 2024	Variance
VP - Information Technology	549	550	1
M&O	549	550	1
Office Supplies	425	400	(25)
Other Supplies	124	150	26
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Finance &amp; Administration</b>	<b>2,297,164</b>	<b>3,630,365</b>	<b>1,333,201</b>
Facilities	1,167,786	1,683,088	515,302
Inventory Control	14,767	20,000	5,233
M&O	14,767	20,000	5,233
Postage	14,767	-	(14,767)
Annual Commitments	-	20,000	20,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Physical Plant & Facilities	1,153,019	1,663,088	510,069
M&O	1,153,019	1,663,088	510,069
Equipment Rental & Leases	993	1,000	7
Fuel-Vehicle	4,902	4,900	(2)
Printing & Duplicating	32	50	18
Office Supplies	248	250	2
Other Supplies	248	250	2
Freight/Ship & Handling	248	250	2
Certification / License Fees	258	-	(258)
Hazardous Waste Mgmt	496	500	4
Signage	496	500	4
Vehicle Operating Expense	6,453	6,000	(453)

	FY2023	FY 2024	Variance
Uniform	5,532	3,000	(2,532)
Trash Collection	6,019	-	(6,019)
HVAC	44,674	44,675	1
Fuel-Equipment	4,070	4,000	(70)
Land Appraisal	6,435	-	(6,435)
Contractual Services & Contract Labor	89,597	89,600	3
Maintenance Services & Repairs	6,381	6,000	(381)
Consultant Services	124	-	(124)
Professional Services & Contract	4,964	4,970	6
Annual Commitments	936,102	1,462,393	526,291
Facilities & Maintenance Supplies	34,747	34,750	3
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Finance</b>	<b>5,272</b>	<b>6,399</b>	<b>1,127</b>
AP & Payroll	2,616	775	(1,841)
M&O	2,616	775	(1,841)
Printing & Duplicating	50	50	0
Office Supplies	149	150	1
Other Supplies	50	50	0
Fees And Other Charges	-	25	25
Contractual Services & Contract Labor	2,343	-	(2,343)
Annual Commitments	-	500	500
Toner	25	-	(25)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Student Accounting	372	1,875	1,503
M&O	372	1,875	1,503
Mileage/Transportation	50	-	(50)
Printing & Duplicating	50	-	(50)
Office Supplies	124	125	1
Other Supplies	149	150	1
Freight/Ship & Handling	-	-	-
Annual Commitments	-	1,600	1,600
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Grants & Contracts	347	349	2
M&O	347	349	2
Office Supplies	25	25	0
Other Supplies	25	25	0
Certification / License Fees	124	125	1
Membership Fees	174	174	0
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Finance	1,936	3,400	1,464
M&O	1,936	3,400	1,464
Postage	99	100	1
Office Supplies	223	175	(48)
Other Supplies	74	75	1
Freight/Ship & Handling	50	50	0
Financial Services & Fees	1,489	-	(1,489)
Annual Commitments	-	3,000	3,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Admin Cost Allowance-Finance	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Financial Auxiliary &amp; Budget Office</b>	<b>4,108</b>	<b>3,615</b>	<b>(493)</b>
Budget Office	4,108	3,615	(493)
M&O	4,108	3,615	(493)
Conference & Registration Fees	496	-	(496)
Office Supplies	25	25	0
Other Supplies	74	75	1
Freight/Ship & Handling	12	15	3
Annual Commitments	3,500	3,500	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
<b>Purchasing &amp; Contract Services</b>	<b>7,942</b>	<b>10,669</b>	<b>2,727</b>
Purchasing & Records Retention	1,874	1,775	(99)
M&O	1,874	1,775	(99)
Advertising	124	-	(124)
Conference & Registration Fees	745	-	(745)
Office Supplies	199	200	1
Other Supplies	149	150	1
Annual Commitments	-	1,425	1,425
Membership Fees	658	-	(658)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Records & Contract Management	6,068	8,894	2,826
M&O	6,068	8,894	2,826
Other Supplies	993	1,000	7
Contractual Services & Contract Labor	4,964	-	(4,964)
Annual Commitments	-	7,894	7,894
Membership Fees	112	-	(112)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Raul J. Guerra Early Childhood Center</b>	<b>-</b>	<b>-</b>	<b>-</b>
Child Care Center	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Vice President of Finance &amp; Administration</b>	<b>190,252</b>	<b>151,075</b>	<b>(39,177)</b>
Governmental Relations	20,000	10,000	(10,000)
M&O	20,000	10,000	(10,000)
Annual Commitments	20,000	10,000	(10,000)
Inst Official Functions (VPFA)	69,974	65,325	(4,649)
M&O	69,974	65,325	(4,649)
Equipment Rental & Leases	298	-	(298)
Other Supplies	293	300	7
Freight/Ship & Handling	25	25	0
Employee Tuition Program	50,000	50,000	-
Contractual Services & Contract Labor	17,870	15,000	(2,870)
Consultant Services	1,489	-	(1,489)
VP-Finance & Administration	100,278	75,750	(24,528)
M&O	100,278	75,750	(24,528)
Office Supplies	248	250	2
Other Supplies	248	250	2
Freight/Ship & Handling	50	50	0
Maintenance & Operations	99,731	75,000	(24,731)
Annual Commitments	-	200	200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>HRSRM</b>	<b>921,804</b>	<b>1,775,519</b>	<b>853,715</b>
EHSRM	29,930	152,751	122,821
M&O	29,930	152,751	122,821
Conference & Registration Fees	496	-	(496)
Fuel-Vehicle	248	-	(248)
Printing & Duplicating	298	-	(298)
Office Supplies	248	-	(248)
Other Supplies	248	-	(248)
Warranty Expense	42	-	(42)
Signage	3,226	-	(3,226)
Fines and Penalties	298	-	(298)
Vehicle Operating Expense	993	-	(993)
Contractual Services & Contract Labor	9,928	-	(9,928)
Maintenance Services & Repairs	893	-	(893)
Annual Commitments	10,739	152,751	142,012
Membership Fees	2,271	-	(2,271)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Safety & Security	876,279	1,601,975	725,696
M&O	876,279	1,601,975	725,696
Printing & Duplicating	745	-	(745)
Security-Other	1,751	-	(1,751)
Technical Support	2,333	-	(2,333)
Annual Commitments	200	1,601,975	1,601,775
SECURITY OFFICERS - PD	125,000	-	(125,000)
SECURITY - GENERAL	746,250	-	(746,250)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Human Resources	15,596	20,793	5,197
M&O	15,596	20,793	5,197
Advertising	496	500	4
Conference & Registration Fees	1,986	-	(1,986)
Mileage/Transportation	50	-	(50)
Printing & Duplicating	248	250	2
Office Supplies	248	250	2
Other Supplies	149	149	0
Subscriptions	3,030	3,000	(30)
Freight/Ship & Handling	50	50	0
Certification / License Fees	124	124	(0)
Annual Commitments	7,500	15,000	7,500
Promotional Activities & Items	248	-	(248)
Membership Fees	1,467	1,470	3
Salary/Wages	-	-	-
Salary/Wages	-	-	-
HRSRM	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Institutional Advancement/Chief of Staff</b>	<b>284,362</b>	<b>413,071</b>	<b>128,709</b>
Dual Enrollment Programs	19,562	10,375	(9,187)
Dual Enrollment Programs	19,562	10,375	(9,187)
M&O	19,562	10,375	(9,187)
Books & Periodicals	99	-	(99)
Conference & Registration Fees	248	-	(248)
Mileage/Transportation	9,928	5,000	(4,928)
Printing & Duplicating	248	250	2
Office Supplies	248	250	2
Other Supplies	124	125	1
Contractual Services & Contract Labor	7,446	4,000	(3,446)
Annual Commitments	600	750	150
Promotional Activities & Items	248	-	(248)
Membership Fees	248	-	(248)
Toner	124	-	(124)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Foundation</b>	<b>10,591</b>	<b>9,950</b>	<b>(641)</b>
Dpt of Foundation & Alumni Rel	1,241	600	(641)
M&O	1,241	600	(641)
Mileage/Transportation	124	-	(124)
Printing & Duplicating	50	50	0
Office Supplies	149	150	1
Other Supplies	397	400	3
Contractual Services & Contract Labor	397	-	(397)
Membership Fees	124	-	(124)
<b>Foundation Oper/TSC Funded</b>	<b>9,350</b>	<b>9,350</b>	<b>-</b>
M&O	9,350	9,350	-
Printing & Duplicating	2,500	800	(1,700)
Office Supplies	200	2,000	1,800
Other Supplies	-	4,000	4,000
Freight/Ship & Handling	300	350	50
Annual Commitments	5,800	1,400	(4,400)
Promotional Activities & Items	-	800	800
Membership Fees	550	-	(550)

	FY2023	FY 2024	Variance
<b>Grants Department</b>	<b>496</b>	<b>2,829</b>	<b>2,333</b>
Grants Development & Admin	496	-	(496)
M&O	496	-	(496)
Conference & Registration Fees	248	-	(248)
Office Supplies	149	-	(149)
Other Supplies	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Institutional Grants and Reten	-	2,829	2,829
M&O	-	2,829	2,829
Printing & Duplicating	-	100	100
Office Supplies	-	100	100
Other Supplies	-	100	100
Freight/Ship & Handling	-	100	100
Contractual Services & Contract Labor	-	200	200
Annual Commitments	-	2,179	2,179
PPE	-	50	50
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
<b>Marketing</b>	<b>52,145</b>	<b>179,619</b>	<b>127,474</b>
Institutional Advancement	496	250	(246)
M&O	496	250	(246)
Office Supplies	248	250	2
Other Supplies	248	-	(248)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Marketing & Community Relation	36,771	142,096	105,325
M&O	36,771	142,096	105,325
Conference & Registration Fees	1,390	-	(1,390)
Furn. Mach.& Equip < \$1,000	248	-	(248)
Mileage/Transportation	248	-	(248)
Printing & Duplicating	993	800	(193)
Office Supplies	124	137	13
Professional Services & Contract	4,964	1,964	(3,000)
Annual Commitments	25,950	67,195	41,245
Promotional Activities & Items	2,482	72,000	69,518
Membership Fees	248	-	(248)
Toner	124	-	(124)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Media Services	14,878	37,273	22,395
M&O	14,878	37,273	22,395
Furn.Mach. & Equip \$1K-\$5K	2,242	-	(2,242)
Office Supplies	50	-	(50)
Other Supplies	1,881	1,900	19
Warranty Expense	143	-	(143)
Subscriptions	910	300	(610)
Freight/Ship & Handling	50	50	0
Contractual Services & Contract Labor	9,218	1,000	(8,218)
Annual Commitments	-	33,773	33,773
Promotional Activities & Items	137	-	(137)
Membership Fees	248	250	2
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Office of the President</b>	<b>201,568</b>	<b>209,943</b>	<b>8,375</b>
Board of Trustees	116,365	115,944	(421)
M&O	116,365	115,944	(421)
Advertising	298	298	0
Conference & Registration Fees	12,409	12,409	(0)
Furn. Mach.& Equip < \$1,000	248	248	(0)
Postage	50	50	0
Travel Expenses	51,000	51,000	-
Office Supplies	745	745	0
Other Supplies	248	248	(0)
Subscriptions	199	199	0
Food, Groceries, & Meal	9,000	9,000	-
Contractual Services & Contract Labor	4,964	4,964	0
Annual Commitments	7,000	7,000	-
Promotional Activities & Items	248	-	(248)
Conference & Registration Fees (TRAVEL)	29,783	29,783	0
Toner	174	-	(174)

	FY2023	FY 2024	Variance
Office of the President	85,203	93,999	8,796
M&O	85,203	93,999	8,796
Conference & Registration Fees	1,737	1,737	(0)
Mileage/Transportation	347	-	(347)
Postage	50	50	0
Printing & Duplicating	248	248	(0)
Travel Expenses	4,964	4,964	0
Office Supplies	993	993	0
Other Supplies	2,482	2,482	0
Subscriptions	25	25	0
Freight/Ship & Handling	50	50	0
Food, Groceries, & Meal	993	1,000	7
Contractual Services & Contract Labor	993	993	0
Annual Commitments	66,092	76,369	10,277
Promotional Activities & Items	993	-	(993)
Conference & Registration Fees (TRAVEL)	4,964	4,964	0
Membership Fees	124	124	(0)
Toner	149	-	(149)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Special Projects	-	355	355
Special Projects	-	355	355
M&O	-	355	355
Office Supplies	-	150	150
Other Supplies	-	5	5
Contractual Services & Contract Labor	-	200	200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Instruction</b>	<b>227,894</b>	<b>336,460</b>	<b>108,566</b>
Division of Health Professions	49,995	126,096	76,101
Associate Degree Nursing	5,110	32,791	27,681
M&O	5,110	32,791	27,681
Instructional Supplies	3,475	3,475	0
Subscriptions	544	300	(244)
Freight/Ship & Handling	149	150	1
Annual Commitments	-	28,216	28,216
Membership Fees	869	650	(219)
Toner	74	-	(74)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Diagnostic Medical Sonography	9,043	10,860	1,817
M&O	9,043	10,860	1,817
Instructional Supplies	1,688	1,700	12
Certification / License Fees	893	-	(893)
Contractual Services & Contract Labor	4,964	1,000	(3,964)
Annual Commitments	1,200	7,960	6,760
Membership Fees	298	200	(98)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Division of Health Professions	7,655	35,450	27,795
M&O	7,655	35,450	27,795
Books & Periodicals	174	100	(74)
Furn. Mach.& Equip < \$1,000	-	200	200
Instructional Supplies	1,042	1,050	8
Printing & Duplicating	50	50	0
Office Supplies	397	400	3
Other Supplies	199	200	1
Freight/Ship & Handling	50	50	0
Hazardous Waste Mgmt	794	800	6
Annual Commitments	4,950	32,600	27,650
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Emergency Medical Science</b>	<b>6,592</b>	<b>21,505</b>	<b>14,913</b>
M&O	6,592	21,505	14,913
Instructional Supplies	2,730	2,730	(0)
Other Supplies	25	25	0
Freight/Ship & Handling	74	60	(14)
Certification / License Fees	844	-	(844)
Contractual Services & Contract Labor	670	300	(370)
Annual Commitments	2,000	18,190	16,190
Membership Fees	248	200	(48)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Licensed Vocational Nursing</b>	<b>4,045</b>	<b>7,920</b>	<b>3,875</b>
M&O	4,045	7,920	3,875
Books & Periodicals	248	200	(48)
Instructional Supplies	3,475	3,475	0
Other Supplies	124	100	(24)
Freight/Ship & Handling	74	60	(14)
Contractual Services & Contract Labor	124	100	(24)
Annual Commitments	-	3,985	3,985
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
<b>Medical Laboratory Technology</b>	5,643	6,210	567
M&O	5,643	6,210	567
Instructional Supplies	2,482	2,500	18
Freight/Ship & Handling	174	100	(74)
Contractual Services & Contract Labor	347	-	(347)
Annual Commitments	2,441	3,410	969
Membership Fees	199	200	1
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Radiologic Technology</b>	4,979	3,225	(1,754)
M&O	4,979	3,225	(1,754)
Instructional Supplies	2,482	2,500	18
Freight/Ship & Handling	15	25	10
Contractual Services & Contract Labor	2,482	-	(2,482)
Annual Commitments	-	700	700
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Respiratory Care Science	6,928	8,135	1,207
M&O	6,928	8,135	1,207
Instructional Supplies	2,234	2,200	(34)
Freight/Ship & Handling	62	60	(2)
Certification / License Fees	1,837	-	(1,837)
Contractual Services & Contract Labor	496	400	(96)
Annual Commitments	2,200	5,475	3,275
Membership Fees	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Division of Arts and Sciences</b>	<b>59,151</b>	<b>68,255</b>	<b>9,104</b>
Dev. English and Reading	633	650	17
M&O	633	650	17
Instructional Supplies	633	650	17
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Dev. Mathematics	757	650	(107)
M&O	757	650	(107)
Instructional Supplies	633	650	17
Mileage/Transportation	124	-	(124)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Dean of Arts and Sciences	2,209	1,890	(319)
M&O	2,209	1,890	(319)
Books & Periodicals	50	50	0
Printing & Duplicating	50	50	0
Office Supplies	1,241	1,240	(1)
Other Supplies	298	300	2
Contractual Services & Contract Labor	496	250	(246)
Toner	74	-	(74)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
ESOL	211	210	(1)
M&O	211	210	(1)
Instructional Supplies	211	210	(1)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Accounting	50	50	0
M&O	50	50	0
Instructional Supplies	50	50	0
Arts	2,184	3,900	1,716
M&O	2,184	3,900	1,716
Instructional Supplies	993	1,000	7
Contractual Services & Contract Labor	1,191	300	(891)
Annual Commitments	-	2,600	2,600
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Child Care	323	325	2
M&O	323	325	2
Instructional Supplies	149	150	1
Other Supplies	74	75	1
Contractual Services & Contract Labor	99	100	1
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Communication	124	275	151
M&O	124	275	151
Instructional Supplies	124	125	1
Annual Commitments	-	150	150
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Criminal Justice</b>	149	3,600	3,451
M&O	149	3,600	3,451
Instructional Supplies	99	100	1
Contractual Services & Contract Labor	50	-	(50)
Annual Commitments	-	3,500	3,500
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Education</b>	223	1,150	927
M&O	223	1,150	927
Instructional Supplies	99	100	1
Other Supplies	50	50	0
Contractual Services & Contract Labor	74	-	(74)
Annual Commitments	-	1,000	1,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
English	248	275	27
M&O	248	275	27
Books & Periodicals	99	50	(49)
Instructional Supplies	99	100	1
Contractual Services & Contract Labor	50	50	0
Annual Commitments	-	75	75
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Government	447	350	(97)
M&O	447	350	(97)
Instructional Supplies	248	150	(98)
Contractual Services & Contract Labor	199	200	1
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>History</b>	350	2,800	2,450
M&O	350	2,800	2,450
Instructional Supplies	99	100	1
Contractual Services & Contract Labor	251	200	(51)
Annual Commitments	-	2,500	2,500
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Music</b>	2,209	2,300	91
M&O	2,209	2,300	91
Instructional Supplies	2,110	2,100	(10)
Contractual Services & Contract Labor	99	100	1
Annual Commitments	-	100	100
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Paralegal Studies</b>	174	2,170	1,996
M&O	174	2,170	1,996
Instructional Supplies	99	100	1
Printing & Duplicating	50	50	0
Contractual Services & Contract Labor	25	-	(25)
Annual Commitments	-	2,020	2,020
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
Physical Education	347	150	(197)
M&O	347	150	(197)
Instructional Supplies	347	150	(197)
Psychology	199	125	(74)
M&O	199	125	(74)
Instructional Supplies	124	125	1
Other Supplies	50	-	(50)
Contractual Services & Contract Labor	25	-	(25)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Social Work	124	100	(24)
M&O	124	100	(24)
Instructional Supplies	99	100	1
Contractual Services & Contract Labor	25	-	(25)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Sociology</b>	472	100	(372)
M&O	472	100	(372)
Instructional Supplies	99	100	1
Other Supplies	248	-	(248)
Contractual Services & Contract Labor	124	-	(124)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Spanish</b>	397	600	203
M&O	397	600	203
Instructional Supplies	99	100	1
Other Supplies	50	-	(50)
Contractual Services & Contract Labor	248	-	(248)
Annual Commitments	-	500	500
<b>Biology</b>	28,851	33,968	5,117
M&O	28,851	33,968	5,117
Instructional Supplies	19,855	19,000	(855)
Freight/Ship & Handling	496	500	4
Contractual Services & Contract Labor	-	200	200
Annual Commitments	8,400	14,268	5,868
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Chemistry</b>	<b>13,955</b>	<b>8,067</b>	<b>(5,888)</b>
M&O	13,955	8,067	(5,888)
Instructional Supplies	5,460	-	(5,460)
Freight/Ship & Handling	74	96	22
Contractual Services & Contract Labor	1,770	1,738	(32)
Annual Commitments	6,650	6,233	(417)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Mathematics</b>	<b>1,241</b>	<b>1,250</b>	<b>9</b>
M&O	1,241	1,250	9
Instructional Supplies	1,241	1,250	9
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Physics</b>	<b>3,276</b>	<b>3,300</b>	<b>24</b>
M&O	3,276	3,300	24
Instructional Supplies	3,226	3,250	24
Freight/Ship & Handling	50	50	0
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Division of Business, Engineering, Architecture, and Technology</b>	<b>81,405</b>	<b>94,919</b>	<b>13,514</b>
Agriculture Program	3,748	3,625	(123)
M&O	3,748	3,625	(123)
Instructional Supplies	3,723	3,600	(123)
Freight/Ship & Handling	25	25	0
Cybersecurity Program	199	200	1
M&O	199	200	1
Instructional Supplies	199	200	1
<b>Division of BEAT</b>	<b>1,642</b>	<b>2,080</b>	<b>438</b>
M&O	1,642	2,080	438
Furn, Mach, & Equip > \$5,000	-	500	500
Insurance	600	-	(600)
Printing & Duplicating	149	150	1
Office Supplies	248	250	2
Other Supplies	248	250	2
Freight/Ship & Handling	50	50	0
Contractual Services & Contract Labor	-	180	180
Annual Commitments	-	700	700
Promotional Activities & Items	248	-	(248)
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Business	50	50	0
M&O	50	50	0
Instructional Supplies	50	50	0
Economics	50	50	0
M&O	50	50	0
Instructional Supplies	50	50	0
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Accounting Technology	372	275	(97)
M&O	372	275	(97)
Instructional Supplies	273	275	2
Toner	99	-	(99)
Architecture	1,588	1,500	(88)
M&O	1,588	1,500	(88)
Instructional Supplies	1,489	1,500	11
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Auto Body Repair Technology</b>	<b>13,512</b>	<b>13,005</b>	<b>(507)</b>
M&O	13,512	13,005	(507)
Instructional Supplies	3,189	3,200	11
Freight/Ship & Handling	-	50	50
Certification / License Fees	1,663	1,675	12
Natural Gas	4,200	2,000	(2,200)
Annual Commitments	4,460	6,080	1,620
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Automotive Technology</b>	<b>8,813</b>	<b>8,974</b>	<b>161</b>
M&O	8,813	8,974	161
Fuel-Vehicle	99	100	1
Instructional Supplies	4,507	4,500	(7)
Subscriptions	124	124	(0)
Freight/Ship & Handling	99	100	1
Certification / License Fees	893	900	7
Contractual Services & Contract Labor	248	250	2
Maintenance Services & Repairs	1,737	1,500	(237)
Annual Commitments	1,030	1,500	470
Toner	74	-	(74)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Bus Office Management Technolo	3,599	7,090	3,491
M&O	3,599	7,090	3,491
Instructional Supplies	74	70	(4)
Certification / License Fees	3,524	-	(3,524)
Annual Commitments	-	7,020	7,020
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Commercial & Res. Electrician	14,314	13,760	(554)
M&O	14,314	13,760	(554)
Instructional Supplies	5,460	5,460	(0)
Other Supplies	50	50	0
Freight/Ship & Handling	124	50	(74)
Certification / License Fees	1,291	-	(1,291)
Annual Commitments	7,390	8,200	810
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Computer Information Systems	8,506	18,123	9,617
M&O	8,506	18,123	9,617
Instructional Supplies	585	578	(7)
Freight/Ship & Handling	30	50	20
Certification / License Fees	7,892	1,000	(6,892)
Annual Commitments	-	16,495	16,495
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Computer Science	1,034	943	(91)
M&O	1,034	943	(91)
Instructional Supplies	935	943	8
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
<b>Computer-Aided Drafting Techno</b>	<b>819</b>	<b>1,795</b>	<b>976</b>
M&O	819	1,795	976
Instructional Supplies	248	250	2
Certification / License Fees	472	-	(472)
Annual Commitments	-	1,545	1,545
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Construction Technology</b>	<b>5,138</b>	<b>5,963</b>	<b>825</b>
M&O	5,138	5,963	825
Instructional Supplies	4,716	4,724	8
Other Supplies	124	125	1
Freight/Ship & Handling	25	25	0
Certification / License Fees	74	-	(74)
Contractual Services & Contract Labor	99	99	(0)
Annual Commitments	-	990	990
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Heating, Ventilation, AC & Ref	15,763	9,286	(6,477)
M&O	15,763	9,286	(6,477)
Instructional Supplies	4,467	4,471	4
Other Supplies	74	75	1
Freight/Ship & Handling	99	-	(99)
Certification / License Fees	3,822	200	(3,622)
Annual Commitments	7,300	4,540	(2,760)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
IMMT-Ind. Mechanics & Maint.	1,018	1,000	(18)
M&O	1,018	1,000	(18)
Instructional Supplies	745	750	5
Other Supplies	199	200	1
Freight/Ship & Handling	74	50	(24)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Medical Office Management	1,241	6,200	4,959
M&O	1,241	6,200	4,959
Instructional Supplies	248	250	2
Certification / License Fees	993	-	(993)
Annual Commitments	-	5,950	5,950
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Engineering	-	1,000	1,000
M&O	-	1,000	1,000
Instructional Supplies	-	1,000	1,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>VP - Instruction</b>	<b>37,342</b>	<b>47,190</b>	<b>9,848</b>
QEP	33,570	30,625	(2,945)
M&O	33,570	30,625	(2,945)
Books & Periodicals	745	-	(745)
Mileage/Transportation	248	-	(248)
Office Supplies	124	125	1
Contractual Services & Contract Labor	3,475	3,000	(475)
Consultant Services	2,482	2,500	18
Annual Commitments	26,000	25,000	(1,000)
Promotional Activities & Items	496	-	(496)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
VP - Instruction	3,772	6,565	2,793
M&O	3,772	6,565	2,793
Printing & Duplicating	-	50	50
Office Supplies	397	400	3
Other Supplies	496	500	4
Freight/Ship & Handling	25	25	0
Contractual Services & Contract Labor	1,117	1,000	(117)
Annual Commitments	-	4,590	4,590
Promotional Activities & Items	496	-	(496)
Membership Fees	993	-	(993)
Toner	248	-	(248)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Summer Camps	-	10,000	10,000
M&O	-	10,000	10,000
Annual Commitments	-	10,000	10,000

	FY2023	FY 2024	Variance
<b>Student Services</b>	<b>121,141</b>	<b>107,870</b>	<b>(13,271)</b>
Vice President of Student Services	46,235	36,775	(9,460)
VP - Student Services	46,235	36,775	(9,460)
M&O	46,235	36,775	(9,460)
Commencement	34,747	34,750	3
Conference & Registration Fees	496	-	(496)
Equipment Rental & Leases	496	200	(296)
Mileage/Transportation	149	-	(149)
Printing & Duplicating	248	250	2
Office Supplies	124	125	1
Other Supplies	238	250	12
Freight/Ship & Handling	298	200	(98)
Contractual Services & Contract Labor	993	1,000	7
Promotional Activities & Items	7,446	-	(7,446)
SECURITY - GENERAL	1,000	-	(1,000)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Student Records and Compliance</b>	<b>31,495</b>	<b>41,640</b>	<b>10,145</b>
Admissions & Records	20,883	33,416	12,533
M&O	20,883	33,416	12,533
Mileage/Transportation	124	-	(124)
Printing & Duplicating	1,241	-	(1,241)
Office Supplies	1,241	1,250	9
Other Supplies	496	500	4
Freight/Ship & Handling	99	50	(49)
Contractual Services & Contract Labor	124	125	1
Annual Commitments	17,557	31,491	13,934
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Financial Aid	7,153	5,799	(1,354)
M&O	7,153	5,799	(1,354)
Conference & Registration Fees	248	-	(248)
Furn.Mach. & Equip \$1K-\$5K	1,241	1,000	(241)
Mileage/Transportation	248	-	(248)
Printing & Duplicating	149	149	0
Office Supplies	397	400	3
Other Supplies	397	400	3
Freight/Ship & Handling	99	-	(99)
Contractual Services & Contract Labor	149	150	1
Annual Commitments	4,125	3,700	(425)
Toner	99	-	(99)
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
Testing	1,794	1,100	(694)
M&O	1,794	1,100	(694)
Mileage/Transportation	50	-	(50)
Printing & Duplicating	50	50	0
Office Supplies	124	125	1
Other Supplies	248	250	2
Freight/Ship & Handling	25	25	0
Contractual Services & Contract Labor	149	150	1
Annual Commitments	1,000	500	(500)
Toner	149	-	(149)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Veterans and Military Service	1,665	1,325	(340)
M&O	1,665	1,325	(340)
Mileage/Transportation	50	-	(50)
Postage	-	100	100
Printing & Duplicating	149	150	1
Office Supplies	124	125	1
Other Supplies	248	250	2
Contractual Services & Contract Labor	745	400	(345)
Annual Commitments	300	300	-
Toner	50	-	(50)

	FY2023	FY 2024	Variance
<b>Strategic Enrollment</b>	<b>11,649</b>	<b>6,026</b>	<b>(5,623)</b>
College Transition Services	6,960	1,782	(5,178)
M&O	6,960	1,782	(5,178)
Mileage/Transportation	993	-	(993)
Printing & Duplicating	496	496	(0)
Office Supplies	411	411	0
Other Supplies	248	250	2
Freight/Ship & Handling	99	50	(49)
Contractual Services & Contract Labor	397	250	(147)
Annual Commitments	345	325	(20)
Promotional Activities & Items	3,971	-	(3,971)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Strategic Enrollment Services	4,689	4,244	(445)
M&O	4,689	4,244	(445)
Mileage/Transportation	248	-	(248)
Printing & Duplicating	496	496	(0)
Office Supplies	397	300	(97)
Other Supplies	248	248	(0)
Freight/Ship & Handling	99	50	(49)
Contractual Services & Contract Labor	-	150	150
Annual Commitments	3,200	3,000	(200)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Student Life</b>	<b>19,642</b>	<b>16,884</b>	<b>(2,758)</b>
Career Readiness Employee Trf	1,792	4,174	2,382
M&O	1,792	4,174	2,382
Printing & Duplicating	99	100	1
Office Supplies	124	125	1
Other Supplies	199	199	0
Freight/Ship & Handling	-	50	50
Certification / License Fees	-	200	200
Contractual Services & Contract Labor	149	150	1
Annual Commitments	650	3,250	2,600
Promotional Activities & Items	248	-	(248)
Membership Fees	323	100	(223)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Student Activities	10,139	7,644	(2,495)
M&O	10,139	7,644	(2,495)
Equipment Rental & Leases	745	250	(495)
Mileage/Transportation	298	-	(298)
Printing & Duplicating	447	447	0
Office Supplies	248	250	2
Other Supplies	2,482	2,000	(482)
Freight/Ship & Handling	149	100	(49)
Contractual Services & Contract Labor	2,482	2,400	(82)
Annual Commitments	1,800	2,197	397
Promotional Activities & Items	1,489	-	(1,489)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Student Life	7,711	5,066	(2,645)
M&O	7,711	5,066	(2,645)
Conference & Registration Fees	347	-	(347)
Mileage/Transportation	248	-	(248)
Printing & Duplicating	248	250	2
Office Supplies	248	248	(0)
Other Supplies	248	250	2
Certification / License Fees	-	50	50
Contractual Services & Contract Labor	3,971	3,970	(1)
Annual Commitments	2,400	298	(2,102)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Athletics &amp; Civility</b>	<b>12,119</b>	<b>6,545</b>	<b>(5,574)</b>
Disability Services	2,355	1,100	(1,255)
M&O	2,355	1,100	(1,255)
Office Supplies	124	125	1
Other Supplies	149	150	1
Subscriptions	89	100	11
Freight/Ship & Handling	25	25	0
Contractual Services & Contract Labor	119	100	(19)
Annual Commitments	1,700	600	(1,100)
Promotional Activities & Items	149	-	(149)
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Office of Civility	9,764	5,445	(4,319)
M&O	9,764	5,445	(4,319)
Books & Periodicals	50	50	0
Office Supplies	74	75	1
Other Supplies	20	20	0
Annual Commitments	9,620	5,300	(4,320)

	FY2023	FY 2024	Variance
<b>Workforce Training and Continuing Education</b>	<b>23,402</b>	<b>411,436</b>	<b>388,034</b>
Workforce Development	23,402	411,436	388,034
Forklift (WTCE)	-	4,500	4,500
M&O	-	4,500	4,500
Instructional Supplies	-	300	300
Other Supplies	-	200	200
Freight/Ship & Handling	-	100	100
Certification / License Fees	-	500	500
Contractual Services & Contract Labor	-	1,000	1,000
Annual Commitments	-	2,400	2,400
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Insulation (WTCE)	-	1,303	1,303
M&O	-	1,303	1,303
Instructional Supplies	-	1,003	1,003
Other Supplies	-	100	100
Freight/Ship & Handling	-	200	200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Rigging (WTCE)</b>	-	2,293	2,293
M&O	-	2,293	2,293
Instructional Supplies	-	496	496
Other Supplies	-	397	397
Freight/Ship & Handling	-	300	300
Certification / License Fees	-	100	100
Contractual Services & Contract Labor	-	1,000	1,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
<b>Roofing (WTCE)</b>	-	1,238	1,238
M&O	-	1,238	1,238
Instructional Supplies	-	591	591
Other Supplies	-	347	347
Freight/Ship & Handling	-	200	200
Certification / License Fees	-	100	100
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
Academy of Lifelong Learning	-	2,000	2,000
M&O	-	2,000	2,000
Instructional Supplies	-	1,000	1,000
Printing & Duplicating	-	1,000	1,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Certified Nursing Assistant	-	6,972	6,972
M&O	-	6,972	6,972
Instructional Supplies	-	1,489	1,489
Postage	-	85	85
Printing & Duplicating	-	248	248
Office Supplies	-	199	199
Other Supplies	-	674	674
Freight/Ship & Handling	-	100	100
Certification / License Fees	-	1,000	1,000
Uniform	-	695	695
Contractual Services & Contract Labor	-	2,482	2,482
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Criminal Justice InstituteWTCE	23,402	43,775	20,373
M&O	23,402	43,775	20,373
Conference & Registration Fees	392	-	(392)
Furn. Mach.& Equip < \$1,000	2,513	-	(2,513)
Instructional Supplies	5,608	4,000	(1,608)
Insurance	1,133	-	(1,133)
Printing & Duplicating	1,557	1,560	3
Office Supplies	195	200	5
Other Supplies	4,759	4,000	(759)
Subscriptions	1,427	-	(1,427)
Freight/Ship & Handling	235	235	0
Contractual Services & Contract Labor	5,584	1,000	(4,584)
Annual Commitments	-	32,780	32,780
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Drone (WTCE)	-	7,000	7,000
M&O	-	7,000	7,000
Annual Commitments	-	7,000	7,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Electrical (WTCE)	-	13,163	13,163
M&O	-	13,163	13,163
Instructional Supplies	-	12,409	12,409
Printing & Duplicating	-	15	15
Office Supplies	-	159	159
Other Supplies	-	81	81
Freight/Ship & Handling	-	149	149
Certification / License Fees	-	150	150
Annual Commitments	-	200	200
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Photo Macro Forensics (WTCE)	-	2,300	2,300
M&O	-	2,300	2,300
Furn. Mach.& Equip < \$1,000	-	500	500
Instructional Supplies	-	1,000	1,000
Printing & Duplicating	-	300	300
Other Supplies	-	300	300
Warranty Expense	-	100	100
Freight/Ship & Handling	-	100	100
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Pipefitting Program (WTCE)	-	5,246	5,246
M&O	-	5,246	5,246
Instructional Supplies	-	4,913	4,913
Printing & Duplicating	-	248	248
Office Supplies	-	50	50
Freight/Ship & Handling	-	35	35
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Plumbing (WTCE)	-	10,074	10,074
M&O	-	10,074	10,074
Instructional Supplies	-	8,728	8,728
Printing & Duplicating	-	397	397
Office Supplies	-	99	99
Other Supplies	-	50	50
Freight/Ship & Handling	-	200	200
Certification / License Fees	-	300	300
Annual Commitments	-	300	300
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Scaffolding (WTCE)	-	1,538	1,538
M&O	-	1,538	1,538
Instructional Supplies	-	993	993
Printing & Duplicating	-	86	86
Freight/Ship & Handling	-	10	10
Certification / License Fees	-	250	250
Contractual Services & Contract Labor	-	199	199
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Welding Program (WTCE)	-	102,442	102,442
M&O	-	102,442	102,442
Instructional Supplies	-	34,093	34,093
Printing & Duplicating	-	347	347
Office Supplies	-	99	99
Other Supplies	-	248	248
Freight/Ship & Handling	-	199	199
Certification / License Fees	-	993	993
Annual Commitments	-	66,264	66,264
Membership Fees	-	199	199
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
VP - Work force Training & CE	-	189,858	189,858
M&O	-	189,858	189,858
Conference & Registration Fees	-	521	521
Instructional Supplies	-	30,000	30,000
Postage	-	546	546
Printing & Duplicating	-	496	496
Office Supplies	-	496	496
Other Supplies	-	1,489	1,489
Freight/Ship & Handling	-	750	750
Certification / License Fees	-	100	100
Contractual Services & Contract Labor	-	10,000	10,000
Annual Commitments	-	145,199	145,199
Membership Fees	-	261	261
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Diesel (WTCE)	-	5,000	5,000
M&O	-	5,000	5,000
Instructional Supplies	-	5,000	5,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Patient Care Technician (WTCE)	-	9,000	9,000
M&O	-	9,000	9,000
Instructional Supplies	-	4,000	4,000
Annual Commitments	-	5,000	5,000
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Construction Programs (WTCE)	-	3,335	3,335
M&O	-	3,335	3,335
Instructional Supplies	-	2,800	2,800
Freight/Ship & Handling	-	100	100
Annual Commitments	-	435	435
Safety Center Program (WTCE)	-	399	399
M&O	-	399	399
Membership Fees	-	399	399
Logistics (WTCE)	-	-	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-



	FY2023	FY 2024	Variance
Auxiliary	3,714,730	1,773,185	(1,941,545)
<b>General Institutional Support</b>	<b>2,654,875</b>	<b>1,021,047</b>	<b>(1,633,828)</b>
General Institutional Support	2,654,875	1,021,047	(1,633,828)
General Institutional Support	2,228,666	678,573	(1,550,093)
M&O	2,228,666	678,573	(1,550,093)
Employee Benefits	419,422	124,403	(295,019)
Employee Salaries	1,809,244	554,170	(1,255,074)
Child Care Center	-	49,000	49,000
M&O	-	49,000	49,000
Electricity	-	49,000	49,000
General Institutional Support	426,209	293,474	(132,735)
M&O	426,209	293,474	(132,735)
Insurance	-	7,641	7,641
Special Projects	426,209	285,833	(140,376)

	FY2023	FY 2024	Variance
<b>Information Technology</b>	<b>7,550</b>	<b>66,383</b>	<b>58,833</b>
VP - Information Technology	7,550	66,383	58,833
Information Technology Service	7,550	66,383	58,833
M&O	7,550	66,383	58,833
Software License Fees	7,550	66,383	58,833
<b>Finance &amp; Administration</b>	<b>228,812</b>	<b>191,012</b>	<b>(37,800)</b>
Facilities	18,355	15,047	(3,308)
Events & Facilities Management	18,355	15,047	(3,308)
M&O	18,355	15,047	(3,308)
Credit Card Processing Fee	74	-	(74)
Furn. Mach.& Equip < \$1,000	-	8,000	8,000
Printing & Duplicating	99	-	(99)
Office Supplies	174	100	(74)
Other Supplies	1,489	2,247	758
Freight/Ship & Handling	99	200	101
Security-Other	1,000	1,000	-
Contractual Services & Contract Labor	15,296	3,000	(12,296)
Annual Commitments	-	500	500
Promotional Activities & Items	124	-	(124)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Financial Auxiliary &amp; Budget Office</b>	<b>56,103</b>	<b>41,989</b>	<b>(14,114)</b>
Scorpion Swag Store	2,993	2,300	(693)
M&O	2,993	2,300	(693)
Credit Card Processing Fee	496	-	(496)
Other Supplies	496	300	(196)
Annual Commitments	2,000	2,000	-
Salary/Wages	-	-	-
Salary/Wages	-	-	-
Cafeteria	19,723	5,300	(14,423)
M&O	19,723	5,300	(14,423)
Other Supplies	25	300	275
Contractual Services & Contract Labor	19,698	5,000	(14,698)
Educational Broadband Services	33,388	34,389	1,001
M&O	33,388	34,389	1,001
Annual Commitments	33,388	34,389	1,001

	FY2023	FY 2024	Variance
<b>Raul J. Guerra Early Childhood Center</b>	<b>154,353</b>	<b>133,976</b>	<b>(20,377)</b>
Child Care Center	154,353	133,976	(20,377)
M&O	154,353	133,976	(20,377)
Fuel-Vehicle	-	100	100
Furn. Mach.& Equip < \$1,000	1,737	937	(800)
Instructional Supplies	1,340	1,800	460
Mileage/Transportation	248	-	(248)
Printing & Duplicating	745	400	(345)
Office Supplies	943	1,000	57
Freight/Ship & Handling	248	300	52
Uniform	248	100	(148)
Annual Commitments	148,347	129,339	(19,008)
Cleaning Supplies	248	-	(248)
Promotional Activities & Items	248	-	(248)

	FY2023	FY 2024	Variance
<b>Student Services</b>	<b>342,393</b>	<b>494,743</b>	<b>152,350</b>
Athletics & Civility	342,393	494,743	152,350
Recreation Center	342,393	387,893	45,500
M&O	342,393	387,893	45,500
Advertising	50	-	(50)
Conference & Registration Fees	298	600	302
Credit Card Processing Fee	74	-	(74)
Equipment Rental & Leases	496	1,000	504
Furn, Mach, & Equip > \$5,000	17,373	7,000	(10,373)
Furn. Mach.& Equip < \$1,000	4,820	6,000	1,180
Furn.Mach. & Equip \$1K-\$5K	30,025	14,353	(15,672)
Insurance	3,000	-	(3,000)
Printing & Duplicating	99	800	701
Office Supplies	298	500	202
Other Supplies	9,928	6,000	(3,928)
Fees And Other Charges	149	400	251

	FY2023	FY 2024	Variance
Freight/Ship & Handling	4,467	5,000	533
Certification / License Fees	596	600	4
Security-Other	360	-	(360)
Water & Sewer	19,000	-	(19,000)
Electricity	110,000	-	(110,000)
Contractual Services & Contract Labor	22,833	13,000	(9,833)
Telecommunication Services	993	-	(993)
PUB - City Fees	240	-	(240)
Annual Commitments	113,000	332,140	219,140
Promotional Activities & Items	2,383	-	(2,383)
Membership Fees	1,018	500	(518)
Toner	893	-	(893)
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
Athletics	-	106,850	106,850
M&O	-	106,850	106,850
Catalogs, Publications & News	-	200	200
Travel Expenses	-	12,000	12,000
Office Supplies	-	2,150	2,150
Other Supplies	-	5,000	5,000
Freight/Ship & Handling	-	1,000	1,000
Contractual Services & Contract Labor	-	8,000	8,000
Student Travel	-	44,000	44,000
Annual Commitments	-	34,500	34,500
Salary/Wages	-	-	-
Salary/Wages	-	-	-

	FY2023	FY 2024	Variance
<b>Workforce Training and Continuing Education</b>	<b>481,100</b>	<b>-</b>	<b>(481,100)</b>
Workforce Development	481,100	-	(481,100)
Forklift (WTCE)	6,184	-	(6,184)
M&O	6,184	-	(6,184)
Instructional Supplies	496	-	(496)
Insurance	100	-	(100)
Other Supplies	397	-	(397)
Freight/Ship & Handling	199	-	(199)
Certification / License Fees	2,013	-	(2,013)
Contractual Services & Contract Labor	2,482	-	(2,482)
Promotional Activities & Items	496	-	(496)
Insulation (WTCE)	3,027	-	(3,027)
M&O	3,027	-	(3,027)
Instructional Supplies	1,489	-	(1,489)
Insurance	700	-	(700)
Other Supplies	149	-	(149)
Freight/Ship & Handling	298	-	(298)
Promotional Activities & Items	391	-	(391)



	FY2023	FY 2024	Variance
<b>Rigging (WTCE)</b>	3,256	-	(3,256)
M&O	3,256	-	(3,256)
Instructional Supplies	496	-	(496)
Other Supplies	397	-	(397)
Freight/Ship & Handling	377	-	(377)
Certification / License Fees	496	-	(496)
Contractual Services & Contract Labor	1,489	-	(1,489)
<b>Roofing (WTCE)</b>	2,158	-	(2,158)
M&O	2,158	-	(2,158)
Instructional Supplies	591	-	(591)
Insurance	400	-	(400)
Other Supplies	347	-	(347)
Freight/Ship & Handling	347	-	(347)
Certification / License Fees	199	-	(199)
Promotional Activities & Items	273	-	(273)

	FY2023	FY 2024	Variance
Academy of Lifelong Learning	15,608	-	(15,608)
M&O	15,608	-	(15,608)
Instructional Supplies	3,998	-	(3,998)
Printing & Duplicating	11,212	-	(11,212)
Office Supplies	199	-	(199)
Other Supplies	199	-	(199)
Certified Nursing Assistant	10,264	-	(10,264)
M&O	10,264	-	(10,264)
Instructional Supplies	1,489	-	(1,489)
Insurance	302	-	(302)
Postage	85	-	(85)
Printing & Duplicating	248	-	(248)
Office Supplies	199	-	(199)
Other Supplies	674	-	(674)
Freight/Ship & Handling	119	-	(119)
Certification / License Fees	3,971	-	(3,971)
Uniform	695	-	(695)
Contractual Services & Contract Labor	2,482	-	(2,482)

	FY2023	FY 2024	Variance
Drone (WTCE)	198,738	-	(198,738)
M&O	198,738	-	(198,738)
Annual Commitments	198,738	-	(198,738)
Electrical (WTCE)	14,412	-	(14,412)
M&O	14,412	-	(14,412)
Instructional Supplies	12,409	-	(12,409)
Insurance	519	-	(519)
Printing & Duplicating	15	-	(15)
Office Supplies	159	-	(159)
Other Supplies	81	-	(81)
Freight/Ship & Handling	149	-	(149)
Certification / License Fees	298	-	(298)
Promotional Activities & Items	782	-	(782)
Health Care Center (WTCE)	1,489	-	(1,489)
M&O	1,489	-	(1,489)
Instructional Supplies	496	-	(496)
Other Supplies	993	-	(993)

	FY2023	FY 2024	Variance
Photo Macro Forensics (WTCE)	5,559	-	(5,559)
M&O	5,559	-	(5,559)
Instructional Supplies	4,467	-	(4,467)
Printing & Duplicating	298	-	(298)
Office Supplies	199	-	(199)
Other Supplies	99	-	(99)
Freight/Ship & Handling	496	-	(496)
Pipefitting Program (WTCE)	8,744	-	(8,744)
M&O	8,744	-	(8,744)
Instructional Supplies	7,913	-	(7,913)
Printing & Duplicating	248	-	(248)
Office Supplies	50	-	(50)
Freight/Ship & Handling	37	-	(37)
Promotional Activities & Items	496	-	(496)

	FY2023	FY 2024	Variance
<b>Plumbing (WTCE)</b>	12,215	-	(12,215)
M&O	12,215	-	(12,215)
Instructional Supplies	9,928	-	(9,928)
Insurance	500	-	(500)
Printing & Duplicating	397	-	(397)
Office Supplies	99	-	(99)
Other Supplies	50	-	(50)
Freight/Ship & Handling	397	-	(397)
Certification / License Fees	347	-	(347)
Promotional Activities & Items	496	-	(496)
<b>Scaffolding (WTCE)</b>	4,263	-	(4,263)
M&O	4,263	-	(4,263)
Instructional Supplies	993	-	(993)
Insurance	100	-	(100)
Printing & Duplicating	86	-	(86)
Freight/Ship & Handling	12	-	(12)
Certification / License Fees	2,482	-	(2,482)
Contractual Services & Contract Labor	199	-	(199)
Promotional Activities & Items	391	-	(391)

	FY2023	FY 2024	Variance
Welding Program (WTCE)	51,177	-	(51,177)
M&O	51,177	-	(51,177)
Instructional Supplies	45,352	-	(45,352)
Insurance	2,500	-	(2,500)
Printing & Duplicating	347	-	(347)
Office Supplies	99	-	(99)
Other Supplies	248	-	(248)
Freight/Ship & Handling	199	-	(199)
Certification / License Fees	993	-	(993)
Promotional Activities & Items	1,241	-	(1,241)
Membership Fees	199	-	(199)

	FY2023	FY 2024	Variance
VP - Work force Training & CE	144,007	-	(144,007)
M&O	144,007	-	(144,007)
Conference & Registration Fees	521	-	(521)
Instructional Supplies	49,142	-	(49,142)
Mileage/Transportation	2,482	-	(2,482)
Postage	546	-	(546)
Printing & Duplicating	496	-	(496)
Office Supplies	496	-	(496)
Other Supplies	1,489	-	(1,489)
Freight/Ship & Handling	782	-	(782)
Certification / License Fees	293	-	(293)
Contractual Services & Contract Labor	10,038	-	(10,038)
Annual Commitments	77,070	-	(77,070)
Promotional Activities & Items	391	-	(391)
Membership Fees	261	-	(261)

	FY2023	FY 2024	Variance
DebtServiceFunds	6,787,675	6,793,963	6,288
<b>Debt Service</b>	<b>6,787,675</b>	<b>6,793,963</b>	<b>6,288</b>
General Obligation Bonds & Tax Notes	1,297,700	1,300,700	3,000
General Institutional Support	1,297,700	1,300,700	3,000
Fiscal Agent Fees	16,100	16,100	-
Fiscal Agent Fees	16,100	16,100	-
Interest Payment	356,600	319,600	(37,000)
Interest Payment	356,600	319,600	(37,000)
Principal	925,000	965,000	40,000
Principal	925,000	965,000	40,000
Revenue Bond Funds	5,489,975	5,493,263	3,288
General Institutional Support	5,489,975	5,493,263	3,288
Fiscal Agent Fees	27,700	27,700	-
Fiscal Agent Fees	27,700	27,700	-
Interest Payment	1,052,275	845,563	(206,712)
Interest Payment	1,052,275	845,563	(206,712)
Principal	4,410,000	4,620,000	210,000
Principal	4,410,000	4,620,000	210,000
<b>Grand Total</b>	<b>49,458,320</b>	<b>56,378,801</b>	<b>6,920,481</b>



# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

TEXAS SOUTHMOST COLLEGE DISTRI

956-295-3409

Taxing Unit Name

Phone (area code and number)

80 Fort Brown Brownsville TX 78520

www.tsc.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.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 16,665,286,299
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 1,540,808,433
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 15,124,477,866
4.	<b>2022 total adopted tax rate.</b>	\$ 0.144916 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 32,555,934
	B. 2022 values resulting from final court decisions: .....	-\$ 27,330,655
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 5,225,279
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 0
	B. 2022 disputed value: .....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 5,225,279

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 15,129,703,145
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>3,096,422</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>29,217,883</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ <u>32,314,305</u>
11.	<p><b>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.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> ..... \$ <u>0</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>32,314,305</u>
13.	<b>2022 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 15,097,388,840
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>21,878,532</u>
16.	<b>Taxes refunded for years preceding tax year 2022.</b> 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. <sup>9</sup>	\$ <u>97,723</u>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>21,976,255</u>
18.	<p><b>Total 2023 taxable value on the 2023 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 include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ <u>19,843,754,675</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u></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: ..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ <u>0</u></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>19,843,754,675</u>

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 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> ..... \$ <u>699,738,000</u></p> <p><b>B. 2023 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 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. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>699,738,000</u></span></p>	
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ <u>1,727,200,980</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>18,816,291,695</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 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 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 <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>306,609,273</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>306,609,273</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>18,509,682,422</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.118728</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <u>0</u> /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.11426</u> /\$100
29.	<b>2022 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> .	\$ <u>15,129,703,145</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>17,287,198</u>
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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. .... + \$ <u>74,820</u></p> <p><b>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u></p> <p><b>C. 2022 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>74,820</u></p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ <u>17,362,018</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,509,682,422</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.093799</u> /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 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. \$ <u>0</u></p> <p><b>B. 2022 state 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. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 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, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.093799</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.093799</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p><b>- or -</b></p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.097081</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ <u>0</u> /\$100</p>
<b>42.</b>	<p><b>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><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. 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>4,560,575</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>4,560,575</u></p>	
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>355,934</u>
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>4,204,641</u>
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>98.5</u> %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... <u>99</u> %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... <u>98.5</u> %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... <u>107.1</u> %</p> <p><b>E.</b> 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>31</sup></p>	<p><u>98.5</u> %</p>
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>4,268,671</u>
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,816,291,695</u>
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.022686</u> /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.119767</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	<p>\$ <u>0.022686</u> /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ <u>0</u> /\$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.	<b>Taxable Sales.</b> 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. <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 2022, enter 0.	\$ <u>0</u>
52.	<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 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,816,291,695</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	<b>2023 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> .	\$ <u>0.118728</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.118728</u> /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.119767</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.119767</u> /\$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.	<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>	\$ <u>0</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,816,291,695</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.119767</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> 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).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>64.</b>	<b>Year 2 component.</b> 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).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>65.</b>	<b>Year 1 component.</b> 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).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0</u> /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	\$ <u>0.119767</u> /\$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 §§26.0501(a) and (c)

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

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

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> 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.<sup>44</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>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0</u> /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0</u> /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0</u> /\$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.<sup>46</sup>

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.<sup>47</sup>

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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.144916</u> /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> 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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. <b>- or -</b> 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. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> 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.	\$ <u>0</u> /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.144916</u> /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>15,097,388,840</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>21,878,532</u>
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,509,682,422</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.1182</u> /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.001567</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.118728 /\$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: 26


**Voter-approval tax rate.** ..... \$ 0.119767 /\$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 /\$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.<sup>50</sup>

**print here** ▶ Dr. Gisela Figueroa  
 Printed Name of Taxing Unit Representative

**sign here** ▶   
Gisela Figueroa (Aug 4, 2023 19:38 CDT)  
 Taxing Unit Representative

08/04/2023  
 Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)