TEXARKANA COLLEGE

# BUDGET

## 2020-2021

Final Draft

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# DISTRICT PROFILE

# BOARD OF TRUSTEES

Mr. Kyle Davis
*President*

Mrs. Kaye Ellison
*Vice President*

Mrs. Anne Farris
*Secretary*

Mr. Ernie Cochran

Mrs. Lesley Ledwell Dukelow

Mr. Derrick McGary

Mr. George Moore

# ADMINISTRATION

Dr. Jason Smith
*President*

Kim Jones, CPA
*Vice President of Finance*

Dr. Donna McDaniel
*Vice President of Instruction*

Mike Dumdei
*Vice President of Information Technology*

Phyllis Deese
*Vice President of Administrative Services*

Katie Andrus ..... *TC Foundation Executive Director & Development Officer*

Ricky Boyette ..... *Director of Facilities Services*

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

Dr. Cat Howard .....*Dean of STEM*

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

Robert Jones..... *Dean of Students*

Steve Mitchell..... *Director of KTXK Radio Station*

Mindy Preston..... *Executive Assistant to the President*

Courtney Shoalmire ..... *Dean of Health Sciences*

Brandon Washington ..... *Dean of Workforce & Continuing Education*

Dr. Mary Ellen Young ..... *Dean of Liberal & Performing Arts*

# MISSION STATEMENT

Advancing our community through
attainable higher education and lifelong learning.

## INSTITUTIONAL CORE VALUES & BELIEFS

### Opportunity

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

### Excellence

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

### Community

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

### Success

TC is committed to student success and completion.

2018
2020

# Strategic Plan

TEXARKANA COLLEGE

## OUR MISSION

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

# MEDIA RELEASE

## JULY 1, 2020

Texarkana, TX- Today, the Texarkana College Foundation announced reaching a milestone of $10 million in assets that secures the viability of the prestigious Presidential Scholarship program for years to come. The announcement is great news for college-bound area high school students who have worked hard to earn a spot in the top tier of their graduating class. The scholarship covers the full cost of tuition, fees and books for qualified students for up to two years. Texarkana College President James Henry Russell said the community's trust and support of TC led to the fulfillment of the strategic goal for the Foundation.

"Our community has rallied in support of local students by giving generously to the TC Foundation," said Russell. "With donor support, these scholarship recipeitns will be able to earn a college degree or certificate that will help them get a great start on their career goals without student loan debt."

Russell said the boost in Foundation funds allows TC to move the needle toward reaching the state's higher education goal of 60x30TX.

"TC's mission is to advance our community through attainable higher education and lifelong learning," said Russell. "We believe that by adhering to our institution's core values of opportunity, excellence, community, and success, we will continue to increase the number of people with higher education credentials in our region and reach the Texas Higher Education Board's 60x30TX regional target goals."

Since 2018, TC has taken a leadership role in the THECB's 60x30TX initiative by providing planning and administrative support for colleges within the Upper East Region to fulfill regional target goals. TC has met the 2020 stretch goal of 1,244 student completers this year and is on pace to meet the goal of 1,547 student completers by 2025.

TC has made changes to its schedules and programs to make them more accessible. More economically disadvantaged students in Bowie County high schools have affordable access to dual credit courses, including the newly expanded Leadership Frameworks class. At-risk high school students now have direct access to college-level advisors who provide guidance through learning communities to prepare students for transition into college, academic success, and career exploration. Since 2018, TC has offered more than half of the core curriculum courses through compressed, 8-week terms, giving students greater flexibility in scheduling. TC has also broadened its tutoring services to include more specialized subject areas.

"Our tutoring will cover more subject areas and more flexible time slots to better align with students' needs and schedules," said Dr. Donna McDaniel, TC's Vice President of Instruction. "More and more students take dual credit courses and are ready to take advanced courses when they come to TC full-time. We want to make sure they have the support they need to succeed."

Over the last two years, the Health Sciences division has expanded its course offerings to include night and weekend options.

"Providing a skilled and ready workforce to support regional economic development efforts is a top priority for TC," said Russell. "The 2018 launch of the AR-TX REDI initiative has brought new commerce to the region, which requires a pipeline of trained workers. TC is showing prospective businesses looking to locate in our area that we have the training opportunites and educated workforce to meet their needs."

To make sure TC's training and instruction meets the demands of today's competitive jobs, instructional spaces at TC have been updated and renovated. This campus-wide effort is part of a long-range capital improvement plan to enhance facilities, increase safety and security, and assure compliance with ADA standards.

"Excellence in instruction, financial management, and facilities provides a safe and secure learning environment here at TC," said Russell. "The quality of instruction provided by our faculty members is unmatched in this region and students thrive from their commitment to success and completion goals. TC is without a doubt, a great place for any student to start, or start over."

## 2018-2020 TOP PRIORITIES

- TC will enhance, upgrade and renovate facilities to meet state and federal ADA compliance standards and to modernize instructional space.
- TC will be actively involved in a regional economic development effort by June 30, 2020.
- The TC Foundation will reach $10 million in assets.

# CORE VALUES & BELIEFS

## Opportunity

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

## Excellence

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

## Community

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

## Success

TC is committed to student success and completion.

## OPPORTUNITY

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

Our goals:

- TC will increase enrollment of economically disadvantaged dual credit students to 450 within Bowie County by 2020.
- The Learning Frameworks class will be piloted to economically disadvantaged dual credit students and will then be scaled to all dual credit students.
- TC will meet 60x30TX goals set by the Texas Higher Education Coordinating Board and will continue to lead the Upper East Texas Region in region-wide efforts to meet 60x30TX goals.

EXCELLENCE

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

Our goals:

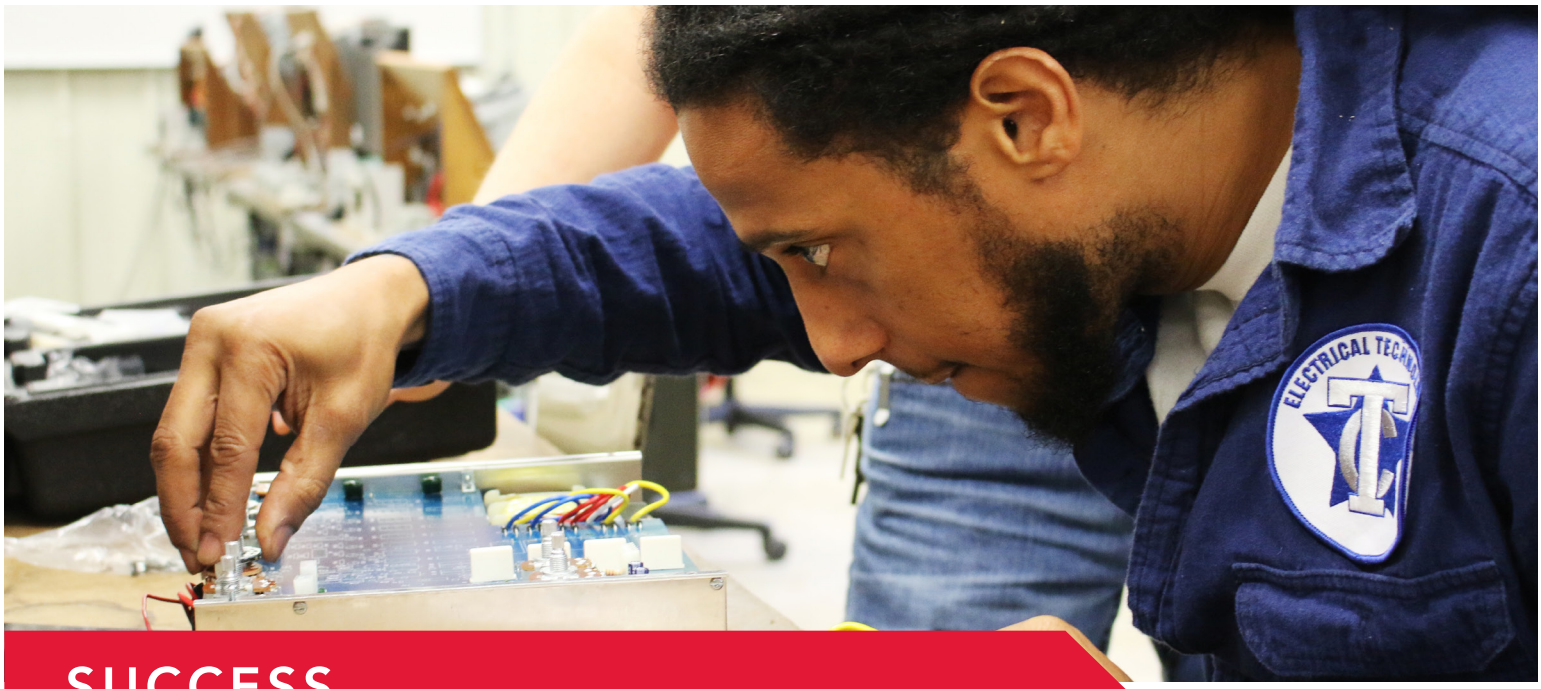
- TC will allocate resources to ensure campus safety and security, including acquiring properties extending from Tucker Street toward New Boston Road.
- TC will enhance, upgrade and renovate facilities to meet state and federal ADA compliance standards and to modernize instructional space.

## COMMUNITY

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

Our goals:

- The TC Foundation will reach $10 million in assets.
- TC will be actively involved in a regional economic development effort by June 30, 2020.




SUCCESS

# TC is committed to student success and completion.

Our goals:

- Health Sciences programs will be expanded and will include night and weekend offerings.
- TC will offer at least 50% of the core curriculum in 8-week terms by 2020.
- TC will launch and promote expanded tutoring services in specialized fields.

# BUDGET DATA

# EXECUTIVE REVIEW

The following documents provide summaries of the Texarkana College's 2020-2021 proposed budget. The FY 2020-21 budget supports the College's mission and strategic plan. The schedules detail projected revenue of $42,550,284 for 2020-2021 when all funds are considered. This includes local tax revenue, state and federal funds and other sources, such as our auxiliary funds. Local M&O tax revenue is projected to be $6,923,477 and State Funding revenue, including benefit funding, is projected to be $9,261,699

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

- This final budget is based on enrollment remaining flat from the 2019-2020 school year to the 2020-2021 school year. Fall enrollment is still ongoing and revenue adjustments may be required as the year progresses.

- Total PELL and Student Loan revenues and expenditures are estimated at $12,000,000.

- Tax revenue is based upon certified values provided to the college by Bowie Central Appraisal District in July of 2020. Tax Revenue is based on keeping the exact same tax rate as current year of $.123081.

Using the projected revenue of $42,550,284 and estimated expenditures of $42,546,934 for all funds, we are projecting a preliminary budget surplus of $3,349 for the year ending August 31, 2021. This is basically a break-even budget and due to the uncertain times that we are currently experiencing with the pandemic, we will be monitoring and adjusting the budget on a frequent and ongoing basis.

This Final Draft of the budget was prepared based on information available as of August 12, 2020 and will be revised and updated as additional information becomes available.

# Texarkana College
# Budget Calendar
# Fiscal Year 2020-2021

| | |
|---|---|
| **Jan. - Mar. 2020:** | Assess needs and develop goals and plans for 2020 - 21 |
| **March - May 2020:** | Divisions and Departments prepare budgets |
| **April - May 2020:** | Division and Department budgets completed and returned for review<br>Development of personnel budget<br>Preparation of First Draft of budget |
| **June 2020:** | First Draft Budget presented to the Board of Trustees |
| **July 2020:** | Second Draft Budget presented to the Board of Trustees |
| **July 25, 2020:** | Certified Appraised Values received from Bowie Central Appraisal District |
| **August 2020:** | Final Draft of Budget presented to the Board of Trustees<br>Public Hearing on Budget/ProposedTax Rate<br>Board Approval of Budget and Tax Rate |

# TEXARKANA COLLEGE
## 2020-21 BUDGET
### Final Draft Proposed as of 8/17/2020

| | 2019-20 Budget | 2020-21 Final Draft Proposed | Difference Final Draft vs. 2019-20 |
|---|---|---|---|
| **INCOME** | | | |
| Tuition, Taxes and Fees | $ 16,979,527 | $ 16,342,564 | $ (636,963) |
| State Appropriations | 9,261,699 | 9,261,699 | - |
| Federal & State Grants and Contracts | 13,797,240 | 13,978,591 | 181,351 |
| Auxiliary Services Income | 1,852,000 | 1,510,780 | (341,220) |
| Misc. Other Income | 1,615,400 | 1,456,650 | (158,750) |
| **Total Income** | $ 43,505,866 | $ 42,550,284 | $ (955,582) |
| **EXPENSE** | | | |
| Instruction | 13,464,301 | 13,314,079 | (150,222) |
| Academic Support | 2,604,338 | 2,612,399 | 8,062 |
| Student Services | 2,363,352 | 2,383,004 | 19,652 |
| Institutional Support | 4,668,896 | 4,538,743 | (130,153) |
| Operation and Maintenance of Plant | 3,501,875 | 3,226,568 | (275,307) |
| Scholarships and Fellowships | 12,825,000 | 12,825,000 | - |
| Auxiliary Enterprises | 1,843,087 | 1,584,995 | (258,092) |
| **Total Expense** | 41,270,848 | 40,484,788 | (786,060) |
| **NET- Before Jenzabar, Depreciation and Donations** | 2,235,018 | 2,065,496 | (169,522) |
| **Less:** | | | |
| Jenzabar Enterprise Resource System | 207,364 | 214,084 | 6,720 |
| Depreciation Expense | 1,948,062 | 1,848,062 | (100,000) |
| | 2,155,426 | 2,062,146 | (93,280) |
| **NET Projected Income (Loss)** | $ 79,592 | $ 3,349 | $ (76,243) |
| Capital Projects Budget | $ 8,730,878 | $ 6,570,097 | $ (2,160,781) |
| **TC3 Flow Through -Fiscal Agent** | | | |
| TC3 Revenue | $ (2,250,000) | $ (3,750,000) | $ (750,000) |
| TC3 Expenditures | $ 2,250,000 | $ 3,750,000 | $ 750,000 |
| **Total Flow Through TC3** | $ - | $ - | $ - |

* HB 1495 Requirements included in Supporting Data

# TEXARKANA COLLEGE
## 2020-21 BUDGET
### By Major Fund Groups as of 8/27/2020

| INCOME | Unrestricted | Federal & State Grants | Auxilliary | Total Combined |
|---|---|---|---|---|
| Tuition, Taxes and Fees | $ 16,342,564 | $ - | $ - | $ 16,342,564 |
| State Appropriations | 9,261,699 | - | - | 9,261,699 |
| Federal & State Grants and Contracts | - | 13,978,591 | - | 13,978,591 |
| Auxiliary Services Income | - | - | 1,510,780 | 1,510,780 |
| Misc. Other Income | 1,456,650 | - | - | 1,456,650 |
| **Total Income** | 27,060,913 | 13,978,591 | 1,510,780 | 42,550,284 |
| | | | | |
| **EXPENSE** | | | | |
| Instruction | 12,455,939 | 858,140 | - | 13,314,079 |
| Academic Support | 2,612,399 | - | - | 2,612,399 |
| Student Services | 1,437,553 | 945,451 | - | 2,383,004 |
| Institutional Support | 4,538,743 | - | - | 4,538,743 |
| Operation and Maintenance of Plant | 3,226,568 | - | - | 3,226,568 |
| Scholarships and Fellowships | 650,000 | 12,175,000 | - | 12,825,000 |
| Auxiliary Enterprises | - | - | 1,584,995 | 1,584,995 |
| **Total Expense** | 24,921,202 | 13,978,591 | 1,584,995 | 40,484,788 |
| | | | | |
| **NET- Before Jenzabar and Depreciation** | 2,139,711 | - | (74,215) | 2,065,496 |
| Less: | | | | |
| Jenzabar Enterprise Resource System | 214,084 | | | 214,084 |
| Depreciation Expenses | 1,848,062 | - | - | 1,848,062 |
| | | | | |
| **NET Projected Income (Loss)** | $ 77,564 | $ - | $ (74,215) | $ 3,349 |

# Texarkana College

## Assessed Valuation of Taxable Property

| Fiscal Year | Assessed Valuation |
|---|---|
| 2020-21 | 5,920,621,794 |
| 2019-20 | 5,830,333,051 |
| 2018-19 | 5,602,976,140 |
| 2017-18 | 5,403,095,174 |
| 2016-17 | 5,292,709,698 |
| 2015-16 | 5,191,936,333 |
| 2014-15 | 5,115,728,940 |

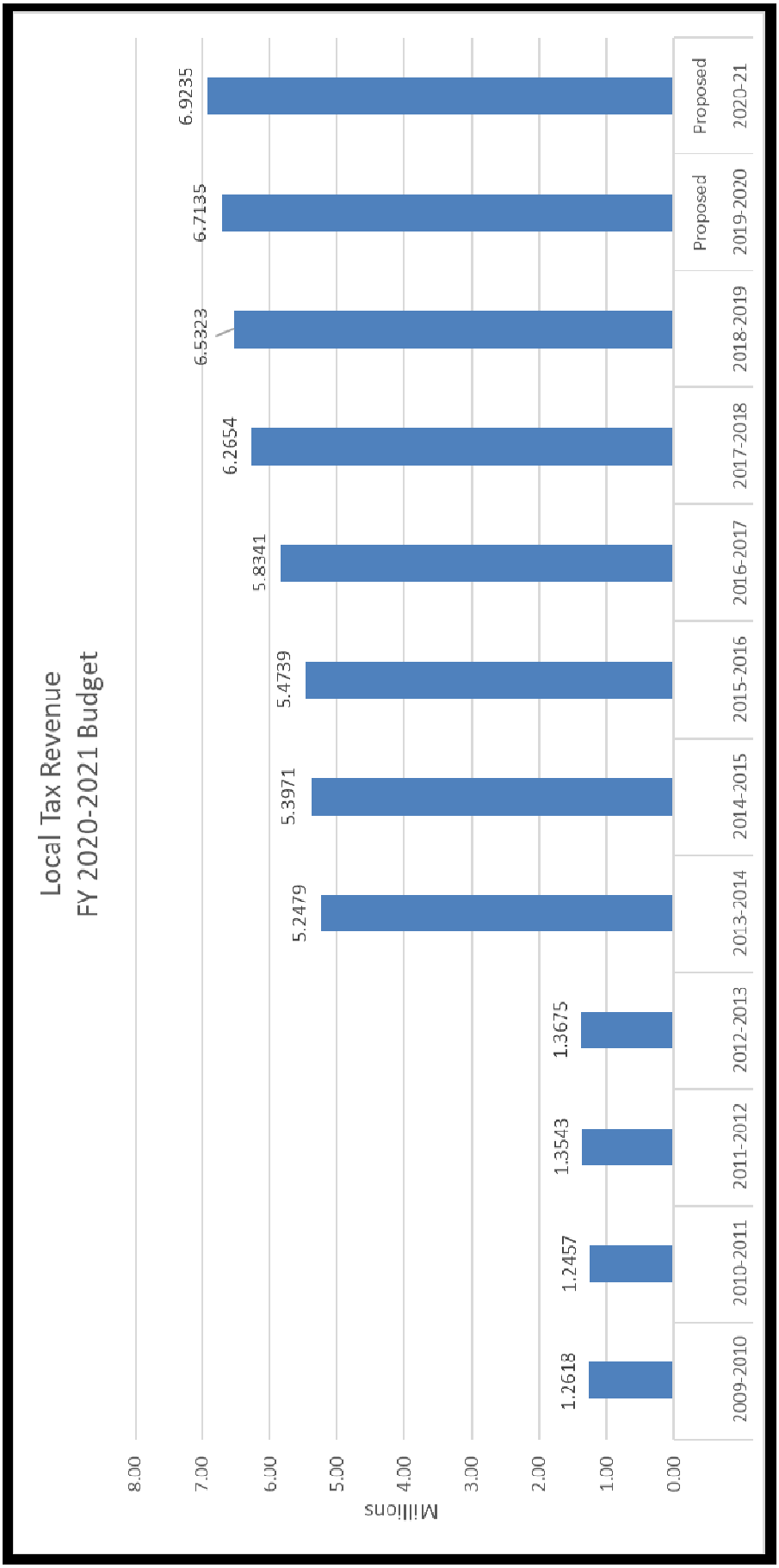
Note: Protested values as of July 2020 are $122,549,711.

# TEXARKANA COLLEGE

## Principal Tax Payers

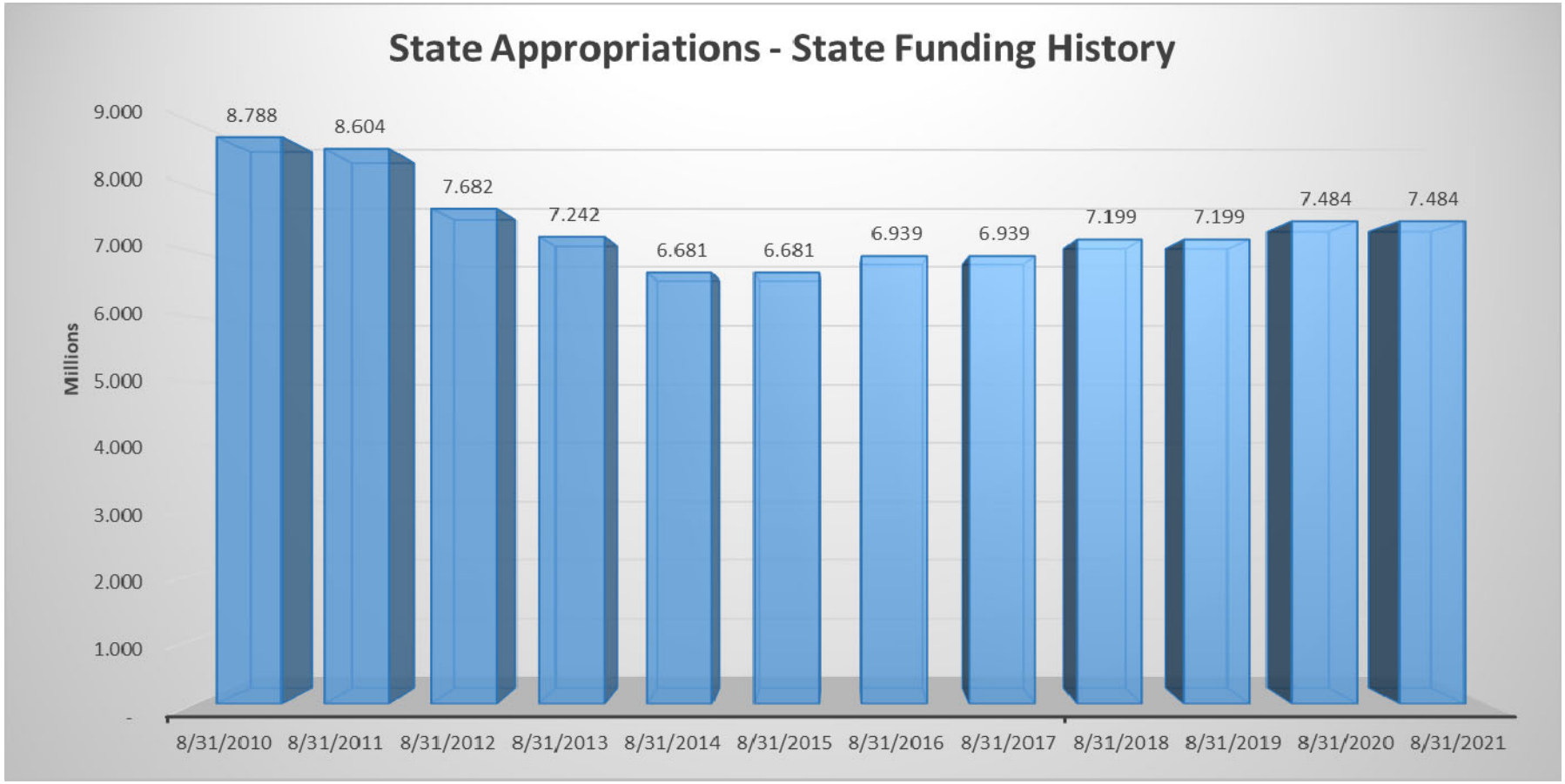
| | |
|---|---|
| TCI Texarkana, Inc | 141,919,756 * |
| AEP Southwestern Electric Co | 83,081,852 |
| Union Pacific Railroad Co. | 40,886,128 |
| West Fraser Wood Products, Inc | 32,128,527 |
| Christus Health Ark LA TX | 28,450,501 |
| Arconic, Inc | 27,035,939 |
| Valor Telecom of Texas LP | 19,745,526 |
| Central Mall Texar Realty Hold L | 18,400,941 |
| MPT of Texarkana-Steward LLC | 18,154,243 |
| Rancho Texarkana Investors LLC | 17,829,026 |
| Total Taxable Value of Top Ten Tax Payers | $ 427,632,439 |

* Value under protest since 2019.


Local Tax Revenue
FY 2020-2021 Budget
Millions
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
1.2618
1.2457
1.3543
1.3675
5.2479
5.3971
5.4739
5.8341
6.2654
6.5323
6.7135
6.9235
2009-2010
2010-2011
2011-2012
2012-2013
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
Proposed
2019-2020
Proposed
2020-21

**_TEXARKANA COLLEGE_**

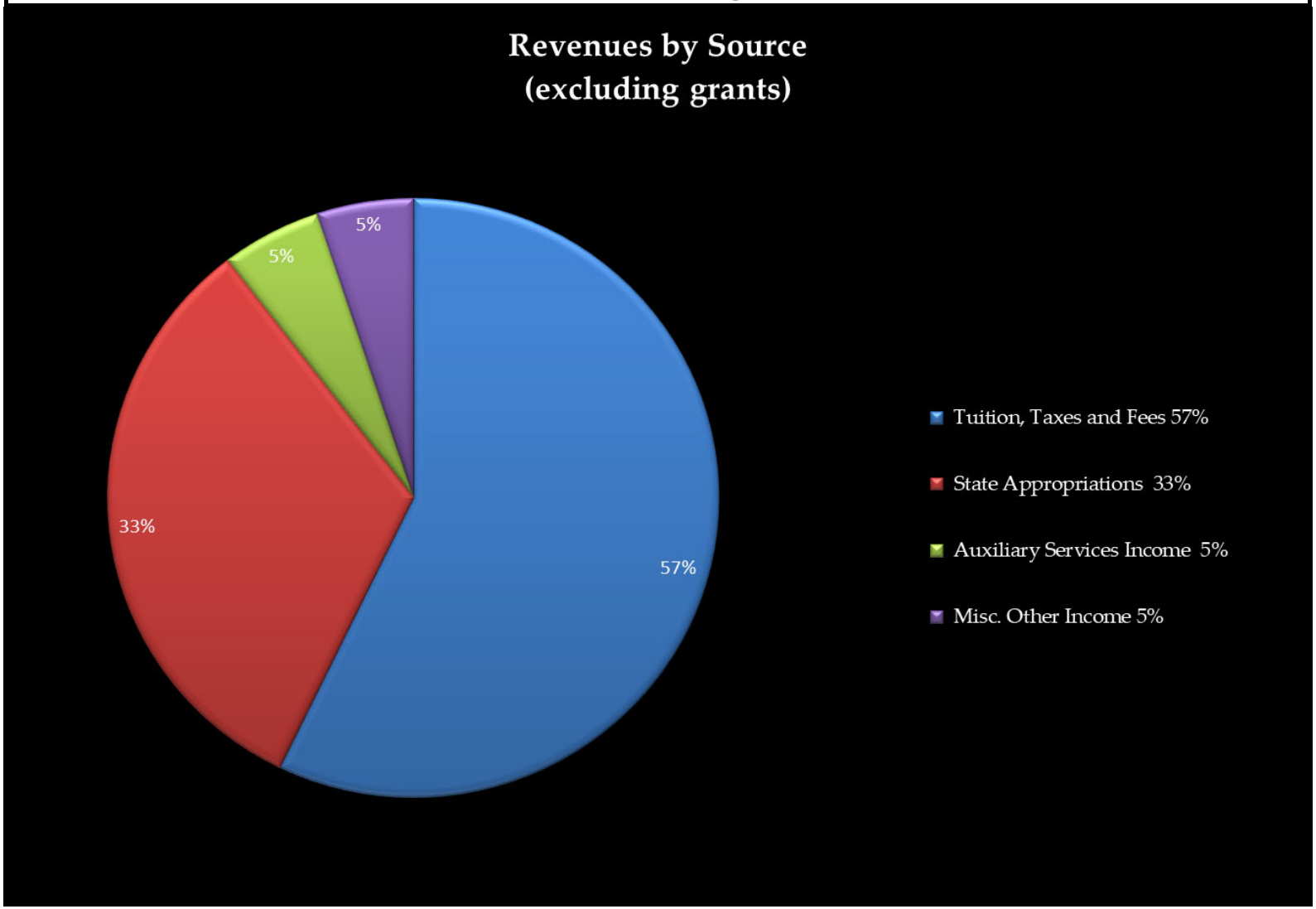
**_2020-21 Preliminary Budget_**




*Note: Does not include State Benefit Funding*

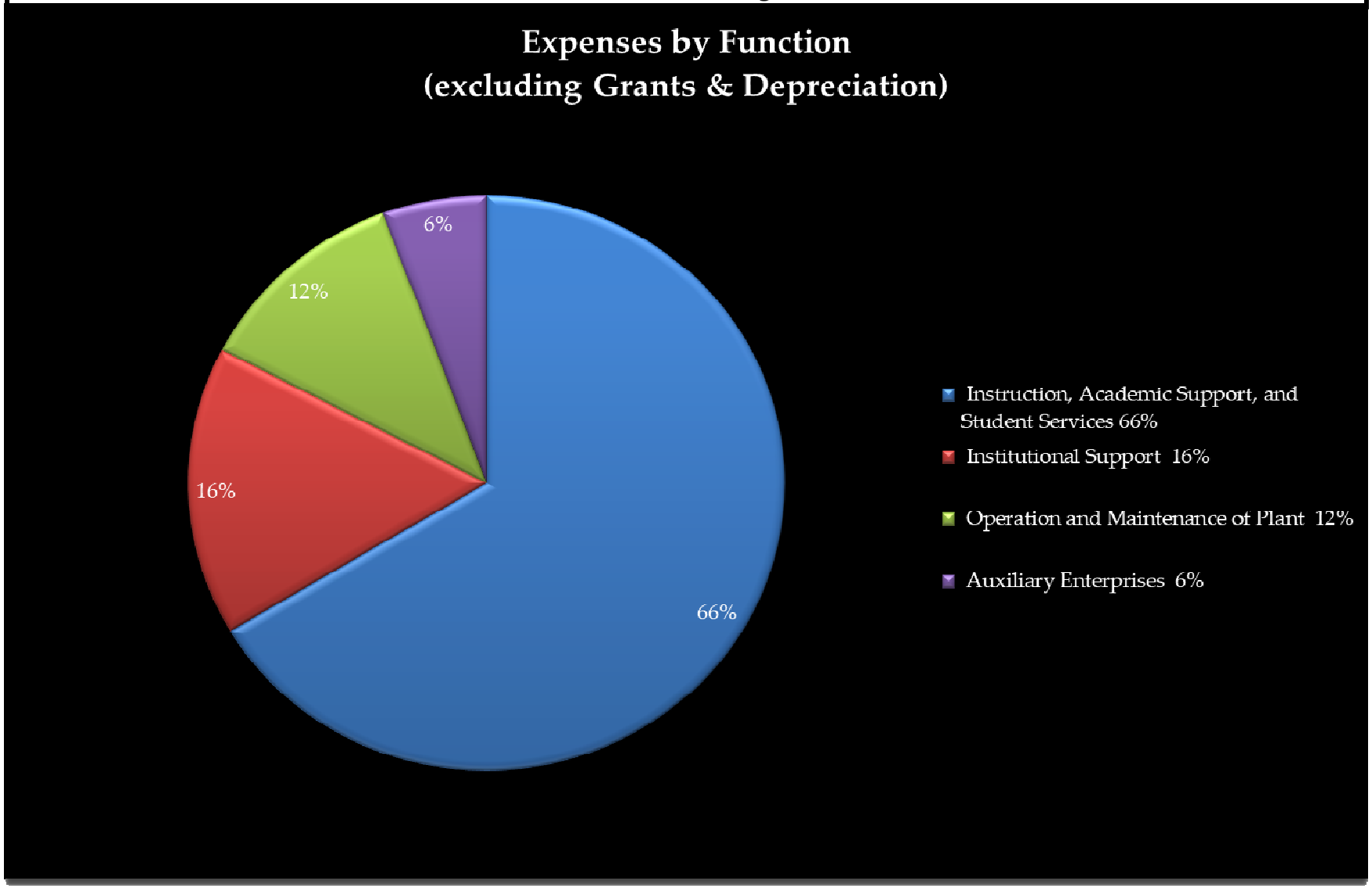
## *TEXARKANA COLLEGE*

### *2020-2021 Budget*



## *TEXARKANA COLLEGE*

### *2020-2021 Budget*



# Texarkana College

**2019-20**

**Capital Budget - Updated**

| Project | | Estimated Cost | FY 2018-2019 Actual | FY 2019-2020 Actual/Budgeted | FY 2020-2021 Budgeted | FY 2021-2022 Budgeted | FY 2020-2023 Budgeted |
|---|---|---|---|---|---|---|---|
| **HVAC Projects** | | | | | | | |
| **Total HVAC Projects** | | **$ 1,501,470** | $ 223,470 | $ 15,116 | $ 1,262,884 | $ - | $ - |
| **STEM Buildings** | | | | | | | |
| **Total STEM Buildings Remodel** | | **$ 9,467,880** | $ 294,646 | $ 3,298,522 | $ 4,124,712 | $ 1,650,000 | $ 100,000 |
| **Restrooms** | | | | | | | |
| **Total Restroom Projects** | | **$ 599,735** | $ 94,872 | $ 68,362 | $ 286,501 | $ 150,000 | $ - |
| **Misc. Campus Upgrades** | | | | | | | |
| **Total Misc. Campus Upgrades** | | **$ 1,616,000** | $ - | $ - | $ 636,000 | $ 805,000 | $ 175,000 |
| **Elevator Repairs** | | | | | | | |
| **Total Elevator Repairs** | | **$ 586,169** | $ 97,894 | $ 33,275 | $ 260,000 | $ 130,000 | $ 65,000 |
| **Infrastructure** | | | | | | | |
| **Total Infrastructure** | | **$ 1,069,240** | $ 292,230 | $ 81,621 | $ - | $ - | $ 695,389 |
| **Contingency** | | | | | | | |
| Contingency | | $ 159,506.00 | $ - | $ - | $ - | $ - | $ 159,506.00 |
| **Total Capital Projects** | | **$ 15,000,000** | **$ 1,003,112** | **$ 3,496,896** | **$ 6,570,097** | **$ 2,735,000** | **$ 1,194,895** |

| **Projects that do not meet MTN building requirements** | | |
|---|---|---|
| **STEM Phase 3** - Atrium Connector | 1-100-60-190-6690 | 1,000,000.00 |
| Items Purchased By Owner | | 50,000.00 |
| Pinkerton Locker Room (ADA) | 1-501-60-190-6683 | 150,000.00 |
| * **IT** - Update Network & Replace Switches | | 170,767.00 |
| | | **1,370,767.00** |

| **Other Capital Items Not yet Addressed with this Capital Plan** | |
|---|---|
| Social Science - Raise Suspended Ceilings | 250,000.00 |
| BCT- Raise Suspended Ceilings | 250,000.00 |
| Expansion Tex America | 500,000.00 |
| Furniture for BCT | 250,000.00 |
| Furniture for 2nd floor of Library | 75,000.00 |
| Restrooms - Administration Building | 100,000.00 |
| Restrooms- Health Science | 100,000.00 |
| Stillwell Theater | 400,000.00 |

# SUPPORTING DATA

# PUBLIC COMMUNITY/JUNIOR COLLEGES

| | For the Years Ending August 31, 2020 | For the Years Ending August 31, 2021 |
|---|---|---|
| **Method of Financing:** | | |
| General Revenue Fund | $ 936,467,516 | $ 931,907,468 |
| **Total, Method of Financing** | $ 936,467,516 | $ 931,907,468 |
| **Items of Appropriation:** | | |
| 1. Educational and General State Support | $ 936,467,516 | $ 931,907,468 |
| **Grand Total,** PUBLIC COMMUNITY/JUNIOR COLLEGES | $ 936,467,516 | $ 931,907,468 |

**This bill pattern represents an estimated 24.9% of this agency's estimated total available funds for the biennium.**

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

| | | |
|---|---|---|
| **A. Goal:** ALAMO COMMUNITY COLLEGE | | |
| **A.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **A.1.2. Strategy:** STUDENT SUCCESS | 9,160,109 | 9,160,109 |
| **A.1.3. Strategy:** CONTACT HOUR FUNDING | 52,933,955 | 52,933,963 |
| **A.2. Objective:** NON-FORMULA SUPPORT | | |
| **A.2.1. Strategy:** VETERAN'S ASSISTANCE CENTERS | $ 4,058,400 | $ 4,058,400 |
| **Total, Goal A:** ALAMO COMMUNITY COLLEGE | $ 66,832,870 | $ 66,832,878 |
| **B. Goal:** ALVIN COMMUNITY COLLEGE | | |
| **B.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **B.1.2. Strategy:** STUDENT SUCCESS | 964,083 | 964,083 |
| **B.1.3. Strategy:** CONTACT HOUR FUNDING | 6,128,147 | 6,128,147 |
| **Total, Goal B:** ALVIN COMMUNITY COLLEGE | $ 7,772,636 | $ 7,772,636 |
| **C. Goal:** AMARILLO COLLEGE | | |
| **C.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **C.1.2. Strategy:** STUDENT SUCCESS | 1,716,038 | 1,716,037 |
| **C.1.3. Strategy:** CONTACT HOUR FUNDING | 12,450,969 | 12,450,968 |
| **Total, Goal C:** AMARILLO COLLEGE | $ 14,847,413 | $ 14,847,411 |
| **D. Goal:** ANGELINA COLLEGE | | |
| **D.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **D.1.2. Strategy:** STUDENT SUCCESS | 830,529 | 830,529 |
| **D.1.3. Strategy:** CONTACT HOUR FUNDING | 5,795,516 | 5,795,515 |
| **D.2. Objective:** NON-FORMULA SUPPORT | | |
| **D.2.1. Strategy:** TEXAS COMMUNITY COLLEGE CONSORTIUM | $ 1,250,000 | $ 1,250,000 |
| **Total, Goal D:** ANGELINA COLLEGE | $ 8,556,451 | $ 8,556,450 |
| **E. Goal:** AUSTIN COMMUNITY COLLEGE | | |
| **E.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **E.1.2. Strategy:** STUDENT SUCCESS | 6,599,466 | 6,599,466 |
| **E.1.3. Strategy:** CONTACT HOUR FUNDING | 37,648,547 | 37,648,546 |
| **E.2. Objective:** NON-FORMULA SUPPORT | | |
| **E.2.1. Strategy:** VIRTUAL COLLEGE OF TEXAS | $ 438,900 | $ 438,900 |
| **E.2.2. Strategy:** TX INNOVATIVE ADULT CAREER ED GRANT | 4,560,000 | UB |
| Texas Innovative Adult Career Education Grant Program. | | |
| **Total, Goal E:** AUSTIN COMMUNITY COLLEGE | $ 49,927,319 | $ 45,367,318 |
| **F. Goal:** BLINN COLLEGE | | |
| **F.1.1. Strategy:** CORE OPERATIONS | $ 680,406 | $ 680,406 |
| **F.1.2. Strategy:** STUDENT SUCCESS | 3,862,501 | 3,862,500 |
| **F.1.3. Strategy:** CONTACT HOUR FUNDING | 19,921,813 | 19,921,813 |

| | | | | |
|---|---|---|---|---|
| **F.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **F.2.1. Strategy:** STAR OF THE REPUBLIC MUSEUM | $ | 410,400 | $ | 410,400 |
| **Total, Goal F:** BLINN COLLEGE | $ | 24,875,120 | $ | 24,875,119 |
| **G. Goal:** BRAZOSPORT COLLEGE | | | | |
| **G.1.1. Strategy:** BACHELOR OF APPLIED TECHNOLOGY | $ | 194,426 | $ | 194,426 |
| **G.1.2. Strategy:** CORE OPERATIONS | | 680,406 | | 680,406 |
| **G.1.3. Strategy:** STUDENT SUCCESS | | 646,022 | | 646,021 |
| **G.1.4. Strategy:** CONTACT HOUR FUNDING | | 3,969,541 | | 3,969,541 |
| **G.2.1. Strategy:** CATALYST PROGRAM | $ | 500,000 | $ | 500,000 |
| **Total, Goal G:** BRAZOSPORT COLLEGE | $ | 5,990,395 | $ | 5,990,394 |
| **H. Goal:** CENTRAL TEXAS COLLEGE | | | | |
| **H.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **H.1.2. Strategy:** STUDENT SUCCESS | | 2,035,846 | | 2,035,846 |
| **H.1.3. Strategy:** CONTACT HOUR FUNDING | | 13,664,588 | | 13,664,587 |
| **Total, Goal H:** CENTRAL TEXAS COLLEGE | $ | 16,380,840 | $ | 16,380,839 |
| **I. Goal:** CISCO JUNIOR COLLEGE | | | | |
| **I.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **I.1.2. Strategy:** STUDENT SUCCESS | | 604,688 | | 604,687 |
| **I.1.3. Strategy:** CONTACT HOUR FUNDING | | 4,067,741 | | 4,067,741 |
| **Total, Goal I:** CISCO JUNIOR COLLEGE | $ | 5,352,835 | $ | 5,352,834 |
| **J. Goal:** CLARENDON COLLEGE | | | | |
| **J.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **J.1.2. Strategy:** STUDENT SUCCESS | | 286,517 | | 286,516 |
| **J.1.3. Strategy:** CONTACT HOUR FUNDING | | 1,966,370 | | 1,966,370 |
| **Total, Goal J:** CLARENDON COLLEGE | $ | 2,933,293 | $ | 2,933,292 |
| **K. Goal:** COASTAL BEND COLLEGE | | | | |
| **K.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **K.1.2. Strategy:** STUDENT SUCCESS | | 730,655 | | 730,655 |
| **K.1.3. Strategy:** CONTACT HOUR FUNDING | | 4,934,085 | | 4,934,085 |
| **K.1.4. Strategy:** FORMULA HOLD HARMLESS | | 459,383 | | 459,383 |
| **Total, Goal K:** COASTAL BEND COLLEGE | $ | 6,804,529 | $ | 6,804,529 |
| **L. Goal:** COLLEGE OF THE MAINLAND | | | | |
| **L.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **L.1.2. Strategy:** STUDENT SUCCESS | | 726,292 | | 726,292 |
| **L.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,126,739 | | 5,126,738 |
| **Total, Goal L:** COLLEGE OF THE MAINLAND | $ | 6,533,437 | $ | 6,533,436 |
| **M. Goal:** COLLIN COUNTY COMMUNITY COLLEGE | | | | |
| **M.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **M.1.2. Strategy:** STUDENT SUCCESS | | 4,946,247 | | 4,946,247 |
| **M.1.3. Strategy:** CONTACT HOUR FUNDING | | 34,207,367 | | 34,207,366 |
| **Total, Goal M:** COLLIN COUNTY COMMUNITY COLLEGE | $ | 39,834,020 | $ | 39,834,019 |
| **N. Goal:** DALLAS COUNTY COMMUNITY COLLEGE | | | | |
| **N.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **N.1.2. Strategy:** STUDENT SUCCESS | | 10,475,427 | | 10,475,426 |
| **N.1.3. Strategy:** CONTACT HOUR FUNDING | | 83,339,382 | | 83,339,382 |
| **N.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **N.2.1. Strategy:** SMALL BUSINESS DEVELOPMENT CENTER | $ | 1,635,385 | $ | 1,635,385 |
| **N.2.2. Strategy:** STARLINK | | 292,938 | | 292,938 |
| **Total, Goal N:** DALLAS COUNTY COMMUNITY COLLEGE | $ | 96,423,538 | $ | 96,423,537 |

| | | | | |
|---|---|---|---|---|
| **O. Goal:** DEL MAR COLLEGE | | | | |
| **O.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **O.1.2. Strategy:** STUDENT SUCCESS | | 1,624,493 | | 1,624,492 |
| **O.1.3. Strategy:** CONTACT HOUR FUNDING | | 14,174,572 | | 14,174,571 |
| **Total, Goal O:** DEL MAR COLLEGE | $ | 16,479,471 | $ | 16,479,469 |
| **P. Goal:** EL PASO COMMUNITY COLLEGE | | | | |
| **P.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **P.1.2. Strategy:** STUDENT SUCCESS | | 4,776,052 | | 4,776,051 |
| **P.1.3. Strategy:** CONTACT HOUR FUNDING | | 26,649,523 | | 26,649,522 |
| **Total, Goal P:** EL PASO COMMUNITY COLLEGE | $ | 32,105,981 | $ | 32,105,979 |
| **Q. Goal:** FRANK PHILLIPS COLLEGE | | | | |
| **Q.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **Q.1.2. Strategy:** STUDENT SUCCESS | | 269,335 | | 269,335 |
| **Q.1.3. Strategy:** CONTACT HOUR FUNDING | | 1,588,800 | | 1,588,800 |
| **Total, Goal Q:** FRANK PHILLIPS COLLEGE | $ | 2,538,541 | $ | 2,538,541 |
| **R. Goal:** GALVESTON COLLEGE | | | | |
| **R.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **R.1.2. Strategy:** STUDENT SUCCESS | | 389,665 | | 389,665 |
| **R.1.3. Strategy:** CONTACT HOUR FUNDING | | 3,538,300 | | 3,538,299 |
| **Total, Goal R:** GALVESTON COLLEGE | $ | 4,608,371 | $ | 4,608,370 |
| **S. Goal:** GRAYSON COUNTY COLLEGE | | | | |
| **S.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **S.1.2. Strategy:** STUDENT SUCCESS | | 684,317 | | 684,317 |
| **S.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,408,215 | | 5,408,215 |
| **S.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **S.2.1. Strategy:** TV MUNSON VITICULTURE&ENOLOGY CNTR | $ | 319,200 | $ | 319,200 |
| NonForm. Spt. Instructional T.V. Munson Viticulture and Enology Center. | | | | |
| **Total, Goal S:** GRAYSON COUNTY COLLEGE | $ | 7,092,138 | $ | 7,092,138 |
| **T. Goal:** HILL COLLEGE | | | | |
| **T.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **T.1.2. Strategy:** STUDENT SUCCESS | | 750,132 | | 750,132 |
| **T.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,335,440 | | 5,335,439 |
| **T.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **T.2.1. Strategy:** HERITAGE MUSEUM/GENEALOGY CENTER | $ | 325,128 | $ | 325,128 |
| Heritage Museum and Genealogy Center. | | | | |
| **Total, Goal T:** HILL COLLEGE | $ | 7,091,106 | $ | 7,091,105 |
| **U. Goal:** HOUSTON COMMUNITY COLLEGE | | | | |
| **U.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **U.1.2. Strategy:** STUDENT SUCCESS | | 8,170,482 | | 8,170,481 |
| **U.1.3. Strategy:** CONTACT HOUR FUNDING | | 58,475,067 | | 58,475,066 |
| **U.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **U.2.1. Strategy:** RGNL RESP EMERGENCY TRAINING CENTER | $ | 1,250,000 | $ | 1,250,000 |
| Regional Response Emergency Training Center. | | | | |
| **Total, Goal U:** HOUSTON COMMUNITY COLLEGE | $ | 68,575,955 | $ | 68,575,953 |
| **V. Goal:** HOWARD COLLEGE | | | | |
| **V.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **V.1.2. Strategy:** STUDENT SUCCESS | | 620,899 | | 620,899 |
| **V.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,543,175 | | 5,543,174 |
| **V.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **V.2.1. Strategy:** SOUTHWEST INSTITUTE FOR THE DEAF | $ | 3,326,403 | $ | 3,326,403 |
| Southwest Collegiate Institute for the Deaf. | | | | |
| **Total, Goal V:** HOWARD COLLEGE | $ | 10,170,883 | $ | 10,170,882 |

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|---|---|---|---|---|
| **W. Goal:** KILGORE COLLEGE | | | | |
| **W.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **W.1.2. Strategy:** STUDENT SUCCESS | | 960,454 | | 960,454 |
| **W.1.3. Strategy:** CONTACT HOUR FUNDING | | 7,527,457 | | 7,527,456 |
| **W.1.4. Strategy:** FORMULA HOLD HARMLESS | | 73,954 | | 73,954 |
| **Total, Goal W:** KILGORE COLLEGE | $ | 9,242,271 | $ | 9,242,270 |
| **X. Goal:** LAREDO COMMUNITY COLLEGE | | | | |
| **X.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **X.1.2. Strategy:** STUDENT SUCCESS | | 1,434,745 | | 1,434,744 |
| **X.1.3. Strategy:** CONTACT HOUR FUNDING | | 9,232,776 | | 9,232,776 |
| **X.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **X.2.1. Strategy:** IMPORT/EXPORT TRNG CTR | $ | 148,594 | $ | 148,594 |
| Regional Import/Export Training Center. | | | | |
| **Total, Goal X:** LAREDO COMMUNITY COLLEGE | $ | 11,496,521 | $ | 11,496,520 |
| **Y. Goal:** LEE COLLEGE | | | | |
| **Y.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **Y.1.2. Strategy:** STUDENT SUCCESS | | 1,150,346 | | 1,150,345 |
| **Y.1.3. Strategy:** CONTACT HOUR FUNDING | | 8,593,687 | | 8,593,686 |
| **Total, Goal Y:** LEE COLLEGE | $ | 10,424,439 | $ | 10,424,437 |
| **Z. Goal:** LONE STAR COLLEGE SYSTEM | | | | |
| **Z.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **Z.1.2. Strategy:** STUDENT SUCCESS | | 10,180,733 | | 10,180,732 |
| **Z.1.3. Strategy:** CONTACT HOUR FUNDING | | 67,796,794 | | 67,796,794 |
| **Total, Goal Z:** LONE STAR COLLEGE SYSTEM | $ | 78,657,933 | $ | 78,657,932 |
| **AA. Goal:** MCLENNAN COMMUNITY COLLEGE | | | | |
| **AA.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AA.1.2. Strategy:** STUDENT SUCCESS | | 1,416,778 | | 1,416,778 |
| **AA.1.3. Strategy:** CONTACT HOUR FUNDING | | 10,403,331 | | 10,403,331 |
| **Total, Goal AA:** MCLENNAN COMMUNITY COLLEGE | $ | 12,500,515 | $ | 12,500,515 |
| **AB. Goal:** MIDLAND COLLEGE | | | | |
| **AB.1.1. Strategy:** BACHELOR OF APPLIED TECHNOLOGY | $ | 92,779 | $ | 92,779 |
| **AB.1.2. Strategy:** CORE OPERATIONS | | 680,406 | | 680,406 |
| **AB.1.3. Strategy:** STUDENT SUCCESS | | 838,614 | | 838,613 |
| **AB.1.4. Strategy:** CONTACT HOUR FUNDING | | 5,672,780 | | 5,672,779 |
| **AB.1.5. Strategy:** FORMULA HOLD HARMLESS | | 441,132 | | 441,132 |
| **AB.2. Objective:** NON-FORMULA SUPPORT | | | | |
| **AB.2.1. Strategy:** PERMIAN BASIN PETROLEUM MUSEUM | $ | 324,057 | $ | 324,056 |
| **Total, Goal AB:** MIDLAND COLLEGE | $ | 8,049,768 | $ | 8,049,765 |
| **AC. Goal:** NAVARRO COLLEGE | | | | |
| **AC.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AC.1.2. Strategy:** STUDENT SUCCESS | | 1,529,252 | | 1,529,251 |
| **AC.1.3. Strategy:** CONTACT HOUR FUNDING | | 11,153,177 | | 11,153,176 |
| **Total, Goal AC:** NAVARRO COLLEGE | $ | 13,362,835 | $ | 13,362,833 |
| **AD. Goal:** NORTH CENTRAL TEXAS COLLEGE | | | | |
| **AD.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AD.1.2. Strategy:** STUDENT SUCCESS | | 1,497,378 | | 1,497,378 |
| **AD.1.3. Strategy:** CONTACT HOUR FUNDING | | 9,546,052 | | 9,546,052 |
| **Total, Goal AD:** NORTH CENTRAL TEXAS COLLEGE | $ | 11,723,836 | $ | 11,723,836 |
| **AE. Goal:** NORTHEAST TEXAS COMMUNITY COLLEGE | | | | |
| **AE.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AE.1.2. Strategy:** STUDENT SUCCESS | | 513,675 | | 513,674 |
| **AE.1.3. Strategy:** CONTACT HOUR FUNDING | | 3,773,678 | | 3,773,678 |
| **Total, Goal AE:** NORTHEAST TEXAS COMMUNITY COLLEGE | $ | 4,967,759 | $ | 4,967,758 |

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|---|---|---|---|---|
| **AF. Goal:** ODESSA COLLEGE | | | | |
| **AF.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AF.1.2. Strategy:** STUDENT SUCCESS | | 920,842 | | 920,842 |
| **AF.1.3. Strategy:** CONTACT HOUR FUNDING | | 8,040,322 | | 8,040,321 |
| **Total, Goal AF:** ODESSA COLLEGE | $ | 9,641,570 | $ | 9,641,569 |
| **AG. Goal:** PANOLA COLLEGE | | | | |
| **AG.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AG.1.2. Strategy:** STUDENT SUCCESS | | 448,467 | | 448,467 |
| **AG.1.3. Strategy:** CONTACT HOUR FUNDING | | 3,732,910 | | 3,732,909 |
| **Total, Goal AG:** PANOLA COLLEGE | $ | 4,861,783 | $ | 4,861,782 |
| **AH. Goal:** PARIS JUNIOR COLLEGE | | | | |
| **AH.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AH.1.2. Strategy:** STUDENT SUCCESS | | 930,927 | | 930,926 |
| **AH.1.3. Strategy:** CONTACT HOUR FUNDING | | 6,330,320 | | 6,330,319 |
| **Total, Goal AH:** PARIS JUNIOR COLLEGE | $ | 7,941,653 | $ | 7,941,651 |
| **AI. Goal:** RANGER COLLEGE | | | | |
| **AI.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AI.1.2. Strategy:** STUDENT SUCCESS | | 411,969 | | 411,969 |
| **AI.1.3. Strategy:** CONTACT HOUR FUNDING | | 2,770,716 | | 2,770,715 |
| **Total, Goal AI:** RANGER COLLEGE | $ | 3,863,091 | $ | 3,863,090 |
| **AJ. Goal:** SAN JACINTO COLLEGE | | | | |
| **AJ.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AJ.1.2. Strategy:** STUDENT SUCCESS | | 5,185,675 | | 5,185,675 |
| **AJ.1.3. Strategy:** CONTACT HOUR FUNDING | | 36,213,885 | | 36,213,885 |
| **Total, Goal AJ:** SAN JACINTO COLLEGE | $ | 42,079,966 | $ | 42,079,966 |
| **AK. Goal:** SOUTH PLAINS COLLEGE | | | | |
| **AK.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AK.1.2. Strategy:** STUDENT SUCCESS | | 1,553,581 | | 1,553,580 |
| **AK.1.3. Strategy:** CONTACT HOUR FUNDING | | 11,153,712 | | 11,153,712 |
| **Total, Goal AK:** SOUTH PLAINS COLLEGE | $ | 13,387,699 | $ | 13,387,698 |
| **AL. Goal:** SOUTH TEXAS COLLEGE | | | | |
| **AL.1.1. Strategy:** BACHELOR OF APPLIED TECHNOLOGY | $ | 1,307,616 | $ | 1,307,616 |
| **AL.1.2. Strategy:** CORE OPERATIONS | | 680,406 | | 680,406 |
| **AL.1.3. Strategy:** STUDENT SUCCESS | | 5,346,394 | | 5,346,393 |
| **AL.1.4. Strategy:** CONTACT HOUR FUNDING | | 34,837,645 | | 34,837,644 |
| **Total, Goal AL:** SOUTH TEXAS COLLEGE | $ | 42,172,061 | $ | 42,172,059 |
| **AM. Goal:** SOUTHWEST TEXAS JUNIOR COLLEGE | | | | |
| **AM.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AM.1.2. Strategy:** STUDENT SUCCESS | | 1,036,666 | | 1,036,665 |
| **AM.1.3. Strategy:** CONTACT HOUR FUNDING | | 6,745,638 | | 6,745,638 |
| **Total, Goal AM:** SOUTHWEST TEXAS JUNIOR COLLEGE | $ | 8,462,710 | $ | 8,462,709 |
| **AN. Goal:** TARRANT COUNTY COLLEGE | | | | |
| **AN.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AN.1.2. Strategy:** STUDENT SUCCESS | | 8,250,769 | | 8,250,769 |
| **AN.1.3. Strategy:** CONTACT HOUR FUNDING | | 47,900,537 | | 47,900,536 |
| **Total, Goal AN:** TARRANT COUNTY COLLEGE | $ | 56,831,712 | $ | 56,831,711 |
| **AO. Goal:** TEMPLE COLLEGE | | | | |
| **AO.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AO.1.2. Strategy:** STUDENT SUCCESS | | 871,011 | | 871,010 |
| **AO.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,471,043 | | 5,471,042 |
| **Total, Goal AO:** TEMPLE COLLEGE | $ | 7,022,460 | $ | 7,022,458 |

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|---|---|---|---|---|
| **AP. Goal:** TEXARKANA COLLEGE | | | | |
| **AP.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AP.1.2. Strategy:** STUDENT SUCCESS | | 796,833 | | 796,832 |
| **AP.1.3. Strategy:** CONTACT HOUR FUNDING | | 6,007,201 | | 6,007,200 |
| **Total, Goal AP:** TEXARKANA COLLEGE | $ | 7,484,440 | $ | 7,484,438 |
| **AQ. Goal:** TEXAS SOUTHMOST COLLEGE | | | | |
| **AQ.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AQ.1.2. Strategy:** STUDENT SUCCESS | | 762,301 | | 762,300 |
| **AQ.1.3. Strategy:** CONTACT HOUR FUNDING | | 5,606,099 | | 5,606,098 |
| **Total, Goal AQ:** TEXAS SOUTHMOST COLLEGE | $ | 7,048,806 | $ | 7,048,804 |
| **AR. Goal:** TRINITY VALLEY COMMUNITY COLLEGE | | | | |
| **AR.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AR.1.2. Strategy:** STUDENT SUCCESS | | 1,373,732 | | 1,373,731 |
| **AR.1.3. Strategy:** CONTACT HOUR FUNDING | | 9,872,679 | | 9,872,679 |
| **Total, Goal AR:** TRINITY VALLEY COMMUNITY COLLEGE | $ | 11,926,817 | $ | 11,926,816 |
| **AS. Goal:** TYLER JUNIOR COLLEGE | | | | |
| **AS.1.1. Strategy:** BACHELOR OF APPLIED TECHNOLOGY | $ | 20,027 | $ | 20,027 |
| **AS.1.2. Strategy:** CORE OPERATIONS | | 680,406 | | 680,406 |
| **AS.1.3. Strategy:** STUDENT SUCCESS | | 1,989,922 | | 1,989,921 |
| **AS.1.4. Strategy:** CONTACT HOUR FUNDING | | 15,391,039 | | 15,391,038 |
| **Total, Goal AS:** TYLER JUNIOR COLLEGE | $ | 18,081,394 | $ | 18,081,392 |
| **AT. Goal:** VERNON COLLEGE | | | | |
| **AT.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AT.1.2. Strategy:** STUDENT SUCCESS | | 543,725 | | 543,725 |
| **AT.1.3. Strategy:** CONTACT HOUR FUNDING | | 4,114,319 | | 4,114,318 |
| **Total, Goal AT:** VERNON COLLEGE | $ | 5,338,450 | $ | 5,338,449 |
| **AU. Goal:** VICTORIA COLLEGE | | | | |
| **AU.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AU.1.2. Strategy:** STUDENT SUCCESS | | 649,676 | | 649,675 |
| **AU.1.3. Strategy:** CONTACT HOUR FUNDING | | 4,204,979 | | 4,204,978 |
| **Total, Goal AU:** VICTORIA COLLEGE | $ | 5,535,061 | $ | 5,535,059 |
| **AV. Goal:** WEATHERFORD COLLEGE | | | | |
| **AV.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AV.1.2. Strategy:** STUDENT SUCCESS | | 967,298 | | 967,298 |
| **AV.1.3. Strategy:** CONTACT HOUR FUNDING | | 7,411,974 | | 7,411,974 |
| **Total, Goal AV:** WEATHERFORD COLLEGE | $ | 9,059,678 | $ | 9,059,678 |
| **AW. Goal:** WESTERN TEXAS COLLEGE | | | | |
| **AW.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AW.1.2. Strategy:** STUDENT SUCCESS | | 401,471 | | 401,471 |
| **AW.1.3. Strategy:** CONTACT HOUR FUNDING | | 2,847,985 | | 2,847,984 |
| **Total, Goal AW:** WESTERN TEXAS COLLEGE | $ | 3,929,862 | $ | 3,929,861 |
| **AX. Goal:** WHARTON COUNTY JUNIOR COLLEGE | | | | |
| **AX.1.1. Strategy:** CORE OPERATIONS | $ | 680,406 | $ | 680,406 |
| **AX.1.2. Strategy:** STUDENT SUCCESS | | 1,315,039 | | 1,315,039 |
| **AX.1.3. Strategy:** CONTACT HOUR FUNDING | | 7,649,839 | | 7,649,838 |
| **Total, Goal AX:** WHARTON COUNTY JUNIOR COLLEGE | $ | 9,645,284 | $ | 9,645,283 |
| **Grand Total,** PUBLIC COMMUNITY/JUNIOR COLLEGES | $ | 936,467,516 | $ | 931,907,468 |
| **Object-of-Expense Informational Listing:** | | | | |
| Salaries and Wages | $ | 536,597,592 | $ | 536,597,546 |
| Other Personnel Costs | | 917,601 | | 917,601 |
| Faculty Salaries (Higher Education Only) | | 375,358,623 | | 375,358,625 |

| | | |
|---|---|---|
| Consumable Supplies | 55,131 | 55,131 |
| Utilities | 242,703 | 242,703 |
| Other Operating Expense | 13,524,816 | 13,524,812 |
| Client Services | 438,900 | 438,900 |
| Grants | 5,060,000 | 500,000 |
| Capital Expenditures | 4,272,150 | 4,272,150 |
| **Total, Object-of-Expense Informational Listing** | $ 936,467,516 | $ 931,907,468 |
| **Estimated Allocations for Employee Benefits and Debt Service Appropriations Made Elsewhere in this Act:** | | |
| Employee Benefits | | |
| Retirement | $ 84,284,008 | $ 87,985,078 |
| Group Insurance | 178,406,837 | 186,532,234 |
| **Total, Estimated Allocations for Employee Benefits and Debt Service Appropriations Made Elsewhere in this Act** | $ 262,690,845 | $ 274,517,312 |

2. **Administration of Appropriated Funds.** Funds appropriated above shall be administered by the Texas Higher Education Coordinating Board.

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

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

   b. On or before the dates for reporting official enrollments each semester to the Texas Higher Education Coordinating Board, each college will collect in full from each student that is to be counted for state aid purposes the amounts set as tuition by the respective governing boards. Valid contracts with the United States government for instruction of eligible military personnel, and valid contracts with private business and public service-type organizations or institutions such as hospitals, may be considered as collections thereunder, but subject to adjustments after final payment thereof. Financial aid awards processed by the financial aid office but not yet issued to the student shall be considered as collections thereunder but subject to adjustments after final payment thereof.

   c. Each community/junior college must use a registration and financial reporting system which is sufficient to satisfy the audit requirements of the State Auditor and furnish any reports and information as the auditor may require.

   d. Each community/junior college must file by December 1 of each fiscal year directly with the Governor, Legislative Budget Board, the Legislative Reference Library, and the Texas Higher Education Coordinating Board, a copy of an annual operating budget, and subsequent amendments thereto, approved by the community/junior college governing board. The operating budget shall be in such form and manner as may be prescribed by the board and/or agency with the advice of the State Auditor providing, however, that each report include departmental operating budgets by function.

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

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

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

# CERTIFICATION OF 2020 APPRAISAL ROLL

# FOR

# TEXARKANA COLLEGE

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

Chief Appraiser_____Date 7/20/2020
John Michael Brower

State of Texas
County of Bowie

Before me, a notary, on this day, Monday, July 20, 2020, personally appeared John M. Brower, known to me to be the person whose name is subscribed to the foregoing document and being by me first duly sworn, declared that the statements therein contained are true and correct.

Melanie Thomas
Notary Public's Signature

MELANIE THOMAS
Notary ID #128069007
My Commission Expires
July 19, 2023

# TEXARKANA COLLEGE
# 2020 CERTIFIED VALUES

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

*Taxable Values do not include Protested Items.

## Market Values

| Category | Amount | Items | Exempt | Items | | |
|---|---|---|---|---|---|---|
| Homesite Land | 301,978,013 | 17,591 | 19,800 | 3 | | |
| Market of Ag and Timber | 984,166,088 | 7,299 | 0 | 0 | | |
| Other Land | 1,015,958,405 | 26,832 | 308,510,035 | 3,009 | | |
| Total Land | 2,302,102,506 | 53,488 | 308,529,835 | 2,961 | Net Land | 1,993,572,671 (+) |
| Homesite Improvements | 2,204,301,205 | 18,986 | 216,115 | 4 | | |
| Other Improvements | 3,281,910,229 | 21,184 | 1,404,708,929 | 1,003 | | |
| Total Improvements | 5,486,211,434 | 40,084 | 1,404,925,044 | 1,007 | Net Improvements | 4,081,286,390 (+) |
| Homesite Personal | 85,265 | 1 | 0 | 0 | | |
| Other Personal | 902,405,870 | 4,577 | 7,901,025 | 128 | | |
| Total Personal | 902,491,135 | 4,577 | 7,901,025 | 128 | Net Personal | 894,590,110 (+) |
| Total Minerals | 3,895,635 | 352 | 30,505 | 4 | Net Mineral | 3,865,130 (+) |
| Total Market | 8,694,700,710 | 62,900 | 1,721,386,409 | 3,305 | Net Market Value | 6,973,314,301 (=) |

## Assessed Values

| Category | Amount | Items | | |
|---|---|---|---|---|
| Market of Ag Land | 560,077,334 | 5,635 | Net Market Value | 6,973,314,301 (+) |
| Market of Timber Land | 424,088,754 | 4,281 | | |
| Productivity of Ag Land | 38,484,698 | 5,635 | | |
| Productivity of Timber Lan | 28,888,491 | 4,281 | | |
| Productivity Loss | 916,792,899 | 7,299 | Productivity Loss | 916,792,899 (-) |
| Timber Floor Gain | 0 | 0 | Timber Floor Gain | 0 (+) |
| Market of Capped Homesites | 124,223,532 | 899 | | |
| Homesite Cap | 108,953,239 | 899 | | |
| Homesite Cap Loss | 15,270,293 | 899 | Homesite Cap Loss | 15,270,293 (-) |
| Net Appraised | 6,041,251,109 | 59,595 | Net Appraised | 6,041,251,109 (=) |

## Taxable Values

| Category | Amount | Items | | |
|---|---|---|---|---|
| | | | Net Appraised | 6,041,251,109 (+) |
| State General Homestead | 0 | 18,640 | | |
| State Over 65 | 0 | 7,380 | | |
| State Disabled Person | 0 | 1,278 | | |
| Disabled Veteran | 82,027,357 | 1,712 | | |
| Local General Homestead | 0 | 18,640 | | |
| Local Over 65 | 35,468,193 | 7,380 | | |
| Local Disabled Person | 0 | 1,278 | | |
| Minimum $500 | 138,058 | 478 | | |
| Freeport / GIT | 0 | 0 | | |
| TECQ Pollution Control | 1,831,935 | 21 | | |
| Solar / Wind Powered | 0 | 0 | | |
| Historical | 0 | 0 | | |
| Water Conservation | 0 | 0 | | |
| Absolute | 1,163,772 | 9 | | |
| Foreign Trade Zone | 0 | 0 | | |
| Abatement | 0 | 0 | | |
| Chapter 313 | 0 | 0 | | |
| Miscellaneous | 0 | 0 | | |
| Total Exemptions | 120,629,315 | 19,405 | Total Exemptions | 120,629,315 (-) |
| Total Taxable | 5,920,621,794 | 58,689 | Excludes 132 Withheld Items | Total Taxable 5,920,621,794 (=) |

## Tax Levy

| Category | Amount | Items |
|---|---|---|
| Total Taxable | 5,920,621,794 | 58,689 |
| Tax Rate | | .123081 |
| Gross Tax Levy | 7,287,159.62 | 58,667 |
| Taxable of Frozen Items | 972,885,626 | 8,541 |
| Tax on Frozen Items | 1,197,437.27 | 8,541 |
| Frozen Taxes | 943,365.68 | 8,541 |
| Frozen Tax Loss | 254,071.59 | 8,000 |
| Late Ag Penalty Gain | 543.62 | 58 |
| Late Rendition Penalty Gai | 8,715.87 | 2,075 |
| Chapter 313 I&S Gain | .00 | 0 |
| Tax Levy Gain | 9,259.49 | 2,133 |
| Total Tax Levy | 7,042,347.52 | 58,667 |

Excludes 132 Withheld Items

| | |
|---|---|
| Gross Tax Levy | 7,287,159.62 (+) |
| Frozen Tax Loss | 254,071.59 (-) |
| Tax Levy Gain | 9,259.49 (+) |
| Total Tax Levy | 7,042,347.52 (=) |

## PTD Use Code Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| A/Single Family Residence | 2,949,395,384 | 2,840,636,886 | 27,293 |
| B/Multifamily Residence | 213,049,879 | 212,783,909 | 587 |
| C/Vacant Lot | 161,290,092 | 156,387,489 | 13,278 |
| D/Ag Land | 1,122,353,154 | 222,104,074 | 8,766 |
| E/Farm & Ranch Improvement | 464,074,794 | 431,573,014 | 3,390 |
| F1/Commercial Real | 1,004,464,733 | 1,002,166,606 | 2,421 |
| F2/Industrial Real | 94,072,762 | 94,072,762 | 116 |
| G/Minerals | 3,865,130 | 3,840,065 | 348 |
| H/Tangible Personal | 0 | 0 | 0 |
| J/Industrial | 189,541,629 | 189,541,629 | 316 |
| L1/Commercial Personal | 361,960,929 | 361,849,471 | 3,849 |
| L2/Industrial Personal | 297,951,744 | 296,118,274 | 375 |
| M/Tangible Other | 57,080,813 | 55,385,038 | 3,067 |
| N/Intangible | 0 | 0 | 0 |
| O/Residential Inventory | 8,609,409 | 8,604,409 | 1,805 |
| S/Special Inventory Tax | 45,135,808 | 45,135,808 | 86 |
| X/Totally Exempt Property | 468,041 | 422,360 | 40 |
| Y/Unidentified Category | 0 | 0 | 0 |

÷ $108,064 Avg. Home

## Withheld Item Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| Withheld | 0 | 0 | 0 |
| Uncertifiable | 0 | 0 | 0 |
| Under Protest | 122,992,600 | 122,549,711 | 132 |
| Total Withheld | 122,992,600 | 122,549,711 | 132 |

## Effective Tax Rate Data

| Category | Market | Taxable | Items |
|---|---|---|---|
| New Absolute Exemption | 8,180,049 | 0 | 39 |
| New Partial Exemption | 5,333,704 | 0 | 292 |
| New Productivity Loss | 7,636,106 | 0 | 130 |
| Homesite New Improvements | 12,835,914 | 12,641,264 | 140 |
| Other New Improvements | 46,661,214 | 45,527,466 | 221 |
| Homesite New Personal | 0 | 0 | 0 |
| Other New Personal | 0 | 0 | 0 |

7 $58,168,730 New Imp.

## Market Values

| Category | Amount | Items | Exempt | Items | | |
|---|---|---|---|---|---|---|
| Homesite Land | 157,230 | 7 | 0 | 0 | | |
| Market of Ag and Timber | 471,638 | 4 | 0 | 0 | | |
| Other Land | 32,714,331 | 104 | 0 | 0 | | |
| Total Land | 33,343,199 | 114 | 0 | 0 | Net Land | 33,343,199 (+) |
| Homesite Improvements | 1,453,203 | 7 | 0 | 0 | | |
| Other Improvements | 86,578,925 | 93 | 0 | 0 | | |
| Total Improvements | 88,032,128 | 100 | 0 | 0 | Net Improvements | 88,032,128 (+) |
| Homesite Personal | 0 | 0 | 0 | 0 | | |
| Other Personal | 1,617,273 | 16 | 0 | 0 | | |
| Total Personal | 1,617,273 | 16 | 0 | 0 | Net Personal | 1,617,273 (+) |
| Total Minerals | 0 | 0 | 0 | 0 | Net Mineral | 0 (+) |
| Total Market | 122,992,600 | 132 | 0 | 0 | Net Market Value | 122,992,600 (=) |

## Assessed Values

| Category | Amount | Items | | | |
|---|---|---|---|---|---|
| Market of Ag Land | 1,717 | 1 | | Net Market Value | 122,992,600 (+) |
| Market of Timber Land | 469,921 | 4 | | | |
| Productivity of Ag Land | 132 | 1 | | | |
| Productivity of Timber Lan | 28,617 | 4 | | | |
| Productivity Loss | 442,889 | 4 | | Productivity Loss | 442,889 (-) |
| Timber Floor Gain | 0 | 0 | | Timber Floor Gain | 0 (+) |
| Market of Capped Homesites | 0 | 0 | | | |
| Homesite Cap | 0 | 0 | | | |
| Homesite Cap Loss | 0 | 0 | | Homesite Cap Loss | 0 (-) |
| Net Appraised | 122,549,711 | 132 | Represents 2.03% Withheld | Net Appraised | 122,549,711 (=) |

## Taxable Values

| Category | Amount | Items | | |
|---|---|---|---|---|
| State General Homestead | 0 | 7 | Net Appraised | 122,549,711 (+) |
| State Over 65 | 0 | 0 | | |
| State Disabled Person | 0 | 1 | | |
| Disabled Veteran | 0 | 0 | | |
| Local General Homestead | 0 | 7 | | |
| Local Over 65 | 0 | 0 | | |
| Local Disabled Person | 0 | 1 | | |
| Minimum $500 | 0 | 0 | | |
| Freeport / GIT | 0 | 0 | | |
| TECQ Pollution Control | 0 | 0 | | |
| Solar / Wind Powered | 0 | 0 | | |
| Historical | 0 | 0 | | |
| Water Conservation | 0 | 0 | | |
| Absolute | 0 | 0 | | |
| Foreign Trade Zone | 0 | 0 | | |
| Abatement | 0 | 0 | | |
| Chapter 313 | 0 | 0 | | |
| Miscellaneous | 0 | 0 | | |
| Total Exemptions | 0 | 7 | Total Exemptions | 0 (-) |
| Total Taxable | 122,549,711 | 132 | Total Taxable | 122,549,711 (=) |

## Tax Levy

| Category | Amount | Items |
|---|---|---|
| Total Taxable | 122,549,711 | 132 |
| Tax Rate | | .123081 |
| Gross Tax Levy | 150,835.46 | 132 |
| Taxable of Frozen Items | 4,754 | 1 |
| Tax on Frozen Items | 5.85 | 1 |
| Frozen Taxes | 5.85 | 1 |
| Frozen Tax Loss | .00 | 0 |
| Late Ag Penalty Gain | 24.61 | 1 |
| Late Rendition Penalty Gai | 10.76 | 3 |
| Chapter 313 I&S Gain | .00 | 0 |
| Tax Levy Gain | 35.37 | 4 |
| Total Tax Levy | 150,870.83 | 132 |

| | |
|---|---|
| Gross Tax Levy | 150,835.46 (+) |
| Frozen Tax Loss | .00 (-) |
| Tax Levy Gain | 35.37 (+) |
| Total Tax Levy | 150,870.83 (=) |

## PTD Use Code Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| A/Single Family Residence | 2,392,923 | 2,392,923 | 11 |
| B/Multifamily Residence | 26,614,969 | 26,614,969 | 8 |
| C/Vacant Lot | 3,308,308 | 3,308,308 | 13 |
| D/Ag Land | 899,566 | 456,677 | 5 |
| E/Farm & Ranch Improvement | 282,670 | 282,670 | 2 |
| F1/Commercial Real | 85,988,005 | 85,988,005 | 61 |
| F2/Industrial Real | 1,888,886 | 1,888,886 | 16 |
| G/Minerals | 0 | 0 | 0 |
| H/Tangible Personal | 0 | 0 | 0 |
| J/Industrial | 0 | 0 | 0 |
| L1/Commercial Personal | 1,617,273 | 1,617,273 | 16 |
| L2/Industrial Personal | 0 | 0 | 0 |
| M/Tangible Other | 0 | 0 | 0 |
| N/Intangible | 0 | 0 | 0 |
| O/Residential Inventory | 0 | 0 | 0 |
| S/Special Inventory Tax | 0 | 0 | 0 |
| X/Totally Exempt Property | 0 | 0 | 0 |
| Y/Unidentified Category | 0 | 0 | 0 |

## Withheld Item Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| Withheld | 0 | 0 | 0 |
| Uncertifiable | 0 | 0 | 0 |
| Under Protest | 122,992,600 | 122,549,711 | 132 |
| Total Withheld | 122,992,600 | 122,549,711 | 132 |

## Market Values

| Category | Amount | Items | Exempt | Items | | |
|---|---|---|---|---|---|---|
| Homesite Land | 302,135,243 | 17,598 | 19,800 | 3 | | |
| Market of Ag and Timber | 984,637,726 | 7,303 | 0 | 0 | | |
| Other Land | 1,048,672,736 | 26,936 | 308,510,035 | 3,009 | | |
| Total Land | 2,335,445,705 | 53,602 | 308,529,835 | 2,961 | Net Land | 2,026,915,870 (+) |
| Homesite Improvements | 2,205,754,408 | 18,993 | 216,115 | 4 | | |
| Other Improvements | 3,368,489,154 | 21,277 | 1,404,708,929 | 1,003 | | |
| Total Improvements | 5,574,243,562 | 40,184 | 1,404,925,044 | 1,007 | Net Improvements | 4,169,318,518 (+) |
| Homesite Personal | 85,265 | 1 | 0 | 0 | | |
| Other Personal | 904,023,143 | 4,593 | 7,901,025 | 128 | | |
| Total Personal | 904,108,408 | 4,593 | 7,901,025 | 128 | Net Personal | 896,207,383 (+) |
| Total Minerals | 3,895,635 | 352 | 30,505 | 4 | Net Mineral | 3,865,130 (+) |
| Total Market | 8,817,693,310 | 63,032 | 1,721,386,409 | 3,305 | Net Market Value | 7,096,306,901 (=) |

## Assessed Values

| Category | Amount | Items | | |
|---|---|---|---|---|
| Market of Ag Land | 560,079,051 | 5,636 | Net Market Value | 7,096,306,901 (+) |
| Market of Timber Land | 424,558,675 | 4,285 | | |
| Productivity of Ag Land | 38,484,830 | 5,636 | | |
| Productivity of Timber Lan | 28,917,108 | 4,285 | | |
| Productivity Loss | 917,235,788 | 7,303 | Productivity Loss | 917,235,788 (-) |
| Timber Floor Gain | 0 | 0 | Timber Floor Gain | 0 (+) |
| Market of Capped Homesites | 124,223,532 | 899 | | |
| Homesite Cap | 108,953,239 | 899 | | |
| Homesite Cap Loss | 15,270,293 | 899 | Homesite Cap Loss | 15,270,293 (-) |
| Net Appraised | 6,163,800,820 | 59,727 | Net Appraised | 6,163,800,820 (=) |

## Taxable Values

| Category | Amount | Items | | |
|---|---|---|---|---|
| | | | Net Appraised | 6,163,800,820 (+) |
| State General Homestead | 0 | 18,647 | | |
| State Over 65 | 0 | 7,380 | | |
| State Disabled Person | 0 | 1,279 | | |
| Disabled Veteran | 82,027,357 | 1,712 | | |
| Local General Homestead | 0 | 18,647 | | |
| Local Over 65 | 35,468,193 | 7,380 | | |
| Local Disabled Person | 0 | 1,279 | | |
| Minimum $500 | 138,058 | 478 | | |
| Freeport / GIT | 0 | 0 | | |
| TECQ Pollution Control | 1,831,935 | 21 | | |
| Solar / Wind Powered | 0 | 0 | | |
| Historical | 0 | 0 | | |
| Water Conservation | 0 | 0 | | |
| Absolute | 1,163,772 | 9 | | |
| Foreign Trade Zone | 0 | 0 | | |
| Abatement | 0 | 0 | | |
| Chapter 313 | 0 | 0 | | |
| Miscellaneous | 0 | 0 | | |
| Total Exemptions | 120,629,315 | 19,412 | Total Exemptions | 120,629,315 (-) |
| Total Taxable | 6,043,171,505 | 58,821 | Includes 132 Withheld Items | Total Taxable 6,043,171,505 (=) |

## Tax Levy

| Category | Amount | Items |
|---|---|---|
| Total Taxable | 6,043,171,505 | 58,821 |
| Tax Rate | | .123081 |
| Gross Tax Levy | 7,437,995.08 | 58,799 |
| Taxable of Frozen Items | 972,890,380 | 8,542 |
| Tax on Frozen Items | 1,197,443.12 | 8,542 |
| Frozen Taxes | 943,371.53 | 8,542 |
| Frozen Tax Loss | 254,071.59 | 8,000 |
| Late Ag Penalty Gain | 568.23 | 59 |
| Late Rendition Penalty Gai | 8,726.63 | 2,078 |
| Chapter 313 I&S Gain | .00 | 0 |
| Tax Levy Gain | 9,294.86 | 2,137 |
| Total Tax Levy | 7,193,218.35 | 58,799 |

| | |
|---|---|
| Gross Tax Levy | 7,437,995.08 (+) |
| Frozen Tax Loss | 254,071.59 (-) |
| Tax Levy Gain | 9,294.86 (+) |
| Total Tax Levy | 7,193,218.35 (=) |

## PTD Use Code Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| A/Single Family Residence | 2,951,788,307 | 2,843,029,809 | 27,304 |
| B/Multifamily Residence | 239,664,848 | 239,398,878 | 595 |
| C/Vacant Lot | 164,598,400 | 159,695,797 | 13,291 |
| D/Ag Land | 1,123,252,720 | 222,560,751 | 8,771 |
| E/Farm & Ranch Improvement | 464,357,464 | 431,855,684 | 3,392 |
| F1/Commercial Real | 1,090,452,738 | 1,088,154,611 | 2,482 |
| F2/Industrial Real | 95,961,648 | 95,961,648 | 132 |
| G/Minerals | 3,865,130 | 3,840,065 | 348 |
| H/Tangible Personal | 0 | 0 | 0 |
| J/Industrial | 189,541,629 | 189,541,629 | 316 |
| L1/Commercial Personal | 363,578,202 | 363,466,744 | 3,865 |
| L2/Industrial Personal | 297,951,744 | 296,118,274 | 375 |
| M/Tangible Other | 57,080,813 | 55,385,038 | 3,067 |
| N/Intangible | 0 | 0 | 0 |
| O/Residential Inventory | 8,609,409 | 8,604,409 | 1,805 |
| S/Special Inventory Tax | 45,135,808 | 45,135,808 | 86 |
| X/Totally Exempt Property | 468,041 | 422,360 | 40 |
| Y/Unidentified Category | 0 | 0 | 0 |

## Withheld Item Breakdown

| Category | Market | Taxable | Items |
|---|---|---|---|
| Withheld | 0 | 0 | 0 |
| Uncertifiable | 0 | 0 | 0 |
| Under Protest | 122,992,600 | 122,549,711 | 132 |
| Total Withheld | 122,992,600 | 122,549,711 | 132 |

## Effective Tax Rate Data

| Category | Market | Taxable | Items |
|---|---|---|---|
| New Absolute Exemption | 8,180,049 | 0 | 39 |
| New Partial Exemption | 5,333,704 | 0 | 292 |
| New Productivity Loss | 7,636,106 | 0 | 130 |
| Homesite New Improvements | 12,835,914 | 12,641,264 | 140 |
| Other New Improvements | 46,661,214 | 45,527,466 | 221 |
| Homesite New Personal | 0 | 0 | 0 |
| Other New Personal | 0 | 0 | 0 |

# TEXARKANA COLLEGE
# 2019 CERTIFIED VALUES

| | |
|---|---|
| TAXABLE VALUE | $5,830,099,126 |
| TAXABLE VALUES OF FROZEN ITEMS | $902,983,590 |
| NEW IMPROVEMENTS | $45,854,540 |
| ANNEXATIONS | N/A |
| FROZEN TAX | $894,248 |
| 2019 AVG HOME | $103,540 |
| 2018 AVG HOME | $99,878 |
| NEW ABSOLUTE EXEMPTIONS | $6,503,702 |
| NEW PARTIAL EXEMPTIONS | $5,480,966 |
| NEW PRODUCTIVITY LOSS | $9,029,461 |
| PROTESTED VALUES (22)<br>ARB Hearing 08/12/19 | $2,685,598 |

| Rank | Owner ID | Owner | Appraised Value | Taxable Value | Tax Levy |
|---|---|---|---|---|---|
| 1 | 208376 | TCI TEXARKANA, INC | 141,919,756 | 141,919,756 | 174,676.26 |
| 2 | 199939 | AEP SOUTHWESTERN ELEC POWER CO | 83,081,852 | 83,081,852 | 102,257.97 |
| 3 | 199969 | UNION PACIFIC RAILROAD CO | 40,886,128 | 40,886,128 | 50,323.06 |
| 4 | 211035 | WEST FRASER WOOD PRODUCTS INC | 32,128,527 | 32,128,527 | 39,544.12 |
| 5 | 29287 | CHRISTUS HEALTH ARK LA TX | 124,964,109 | 28,450,501 | 35,017.16 |
| 6 | 211038 | ARCONIC INC. | 27,035,939 | 27,035,939 | 33,276.10 |
| 7 | 199974 | VALOR TELECOM OF TEXAS LP | 19,745,526 | 19,745,526 | 24,302.99 |
| 8 | 209621 | CENTRAL MALL TEXAR REALTY HOLD L | 18,400,941 | 18,400,941 | 22,648.06 |
| 9 | 203922 | MPT OF TEXARKANA-STEWARD LLC | 18,154,243 | 18,154,243 | 22,344.42 |
| 10 | 198356 | RANCHO TEXARKANA INVESTORS LLC | 17,829,026 | 17,829,026 | 21,944.13 |
| 11 | 24784 | WALMART STORES #01-2123 | 16,956,382 | 16,956,382 | 20,870.09 |
| 12 | 200292 | STERNO PRODUCTS | 14,262,317 | 14,262,317 | 17,554.20 |
| 13 | 87236 | DILLARD TEXAS FOUR-POINT,LLC | 13,412,057 | 13,412,057 | 16,507.70 |
| 14 | 195112 | LPG APARTMENTS LP | 13,200,000 | 13,200,000 | 16,246.69 |
| 15 | 191522 | PATMOS HOLDING LLC | 12,380,260 | 12,380,260 | 15,237.75 |
| 16 | 164519 | ARKLATEX REAL ESTATE LP | 12,126,545 | 12,126,545 | 14,925.48 |
| 17 | 161507 | ORR, WILLIAM GREGG | 11,923,038 | 11,923,038 | 14,674.99 |
| 18 | 74854 | WALMART STORES #01-0181 | 11,639,332 | 11,639,332 | 14,325.80 |
| 19 | 209832 | MCN TEXARKANA LLC | 10,500,000 | 10,500,000 | 12,923.51 |
| 20 | 199935 | BOWIE CASS ELECTRIC COOP INC | 10,229,334 | 10,229,334 | 12,590.34 |
| 21 | 197661 | GOLDWATER REALTY INC | 10,103,555 | 10,103,555 | 12,435.56 |
| 22 | 177322 | WAGGONER CREEK CROSSING LP | 11,177,903 | 10,053,677 | 12,374.17 |
| 23 | 183917 | IASIS HEALTHCARE | 9,912,223 | 9,912,223 | 12,200.06 |
| 24 | 190810 | HUMCO HOLDING GROUP | 9,874,905 | 9,862,659 | 12,139.05 |
| 25 | 197975 | KANSAS CITY SOUTHERN RAILWAY | 9,840,570 | 9,840,570 | 12,111.87 |

| Local PTD Use Code | State PTD Use Code | Market Value | Taxable Value | Items |
|---|---|---|---|---|
| A1/SINGLE FAMILY RESIDENCE | A | 2,818,492,708 | 2,716,481,602 | 23,395 |
| A2/SINGLE FAMILY RESIDENCE | A | 70,007,185 | 66,054,819 | 1,610 |
| A2L/SINGLE FAMILY RESIDENCE | A | 21,890,644 | 20,819,141 | 1,217 |
| A2M/SINGLE FAMILY RESIDENCE | A | 27,621,690 | 26,268,703 | 846 |
| A3/SINGLE FAMILY RESIDENCE | A | 13,789,631 | 13,405,544 | 237 |
| Total for A | | 2,951,801,858 | 2,843,029,809 | 27,305 |
| B1/MULTIFAMILY RESIDENCE | B | 294,291 | 206,891 | 4 |
| B10/MULTIFAMILY RESIDENCE | B | 758,551 | 758,551 | 2 |
| B11/MULTIFAMILY RESIDENCE | B | 380,299 | 380,299 | 2 |
| B12/MULTIFAMILY RESIDENCE | B | 5,012,277 | 5,012,277 | 9 |
| B14/MULTIFAMILY RESIDENCE | B | 961,645 | 961,645 | 2 |
| B15/MULTIFAMILY RESIDENCE | B | 306,647 | 306,647 | 1 |
| B16/MULTIFAMILY RESIDENCE | B | 4,530,936 | 4,530,936 | 8 |
| B17/MULTIFAMILY RESIDENCE | B | 2,070,336 | 2,070,336 | 3 |
| B2/MULTIFAMILY RESIDENCE | B | 54,591,214 | 54,412,644 | 410 |
| B20/MULTIFAMILY RESIDENCE | B | 8,394,126 | 8,394,126 | 8 |
| B24/MULTIFAMILY RESIDENCE | B | 2,658,413 | 2,658,413 | 5 |
| B3/MULTIFAMILY RESIDENCE | B | 4,292,773 | 4,292,773 | 28 |
| B32/MULTIFAMILY RESIDENCE | B | 1,516,776 | 1,516,776 | 2 |
| B33/MULTIFAMILY RESIDENCE | B | 2,521,152 | 2,521,152 | 1 |
| B36/MULTIFAMILY RESIDENCE | B | 5,448,354 | 5,448,354 | 3 |
| B39/MULTIFAMILY RESIDENCE | B | 1,038,816 | 1,038,816 | 1 |
| B4/MULTIFAMILY RESIDENCE | B | 6,764,669 | 6,764,669 | 40 |
| B4B/MULTIFAMILY RESIDENCE | B | 1,091,682 | 1,091,682 | 2 |
| B40/MULTIFAMILY RESIDENCE | B | 9,579,040 | 9,579,040 | 7 |
| B41/MULTIFAMILY RESIDENCE | B | 2,843,473 | 2,843,473 | 7 |
| B5/MULTIFAMILY RESIDENCE | B | 167,882 | 167,882 | 1 |
| B50/MULTIFAMILY RESIDENCE | B | 4,712,786 | 4,712,786 | 1 |
| B55/MULTIFAMILY RESIDENCE | B | 8,474,976 | 8,474,976 | 3 |
| B6/MULTIFAMILY RESIDENCE | B | 2,773,942 | 2,773,942 | 7 |
| B60/MULTIFAMILY RESIDENCE | B | 8,735,910 | 8,735,910 | 4 |
| B68/MULTIFAMILY RESIDENCE | B | 6,282,815 | 6,282,815 | 3 |
| B7/MULTIFAMILY RESIDENCE | B | 20,604 | 20,604 | 1 |
| B75/MULTIFAMILY RESIDENCE | B | 1,000,000 | 1,000,000 | 1 |
| B8/MULTIFAMILY RESIDENCE | B | 2,883,606 | 2,883,606 | 9 |
| B93/MULTIFAMILY RESIDENCE | B | 2,304,737 | 2,304,737 | 1 |
| B99/MULTIFAMILY RESIDENCE | B | 87,252,120 | 87,252,120 | 19 |
| Total for B | | 239,664,848 | 239,398,878 | 595 |
| C1A/VACANT LOT | C1 | 12,869,825 | 12,430,648 | 882 |
| C1B/VACANT LOT | C1 | 15,930 | 15,930 | 3 |
| C1C/VACANT LOT | C1 | 76,984,038 | 74,466,427 | 1,063 |
| C1R/VACANT LOT | C1 | 37,256,207 | 36,902,881 | 4,070 |
| C1S/VACANT LOT | C1 | 37,477,150 | 35,879,911 | 2,738 |
| Total for C | | 164,603,150 | 159,695,797 | 8,756 |
| D1/QUALIFIED AG LAND | D1 | 588,004,717 | 100,061,075 | 5,028 |
| D1A/QUALIFIED AG LAND | D1 | 16,458,520 | 9,592,425 | 185 |
| D1B/QUALIFIED AG LAND | D1 | 66,142,486 | 10,985,825 | 528 |
| D1F/QUALIFIED AG LAND | D1 | 2,285,997 | 1,103,717 | 15 |
| D1M/QUALIFIED AG LAND | D1 | 7,280,375 | 2,137,594 | 123 |
| D1S/QUALIFIED AG LAND | D1 | 8,941,593 | 1,968,606 | 89 |
| D2/QUALIFIED AG LAND | D1 | 338,827,513 | 76,954,214 | 2,260 |
| D2A/QUALIFIED AG LAND | D1 | 12,812,060 | 2,430,296 | 78 |
| D2B/QUALIFIED AG LAND | D1 | 47,859,480 | 9,577,007 | 238 |
| D2F/QUALIFIED AG LAND | D1 | 127,991 | 127,991 | 1 |
| D2M/QUALIFIED AG LAND | D1 | 4,000,191 | 1,254,461 | 46 |
| D2S/QUALIFIED AG LAND | D1 | 11,637,636 | 1,897,098 | 95 |
| D3/QUALIFIED AG LAND | D1 | 14,990,457 | 3,239,392 | 52 |

| Local PTD Use Code | State PTD Use Code | Market Value | Taxable Value | Items |
|---|---|---|---|---|
| D3A/QUALIFIED AG LAND | D1 | 71,628 | 71,628 | 1 |
| D3B/QUALIFIED AG LAND | D1 | 600,750 | 130,033 | 1 |
| D3S/QUALIFIED AG LAND | D1 | 2,714,204 | 627,245 | 4 |
| D4/QUALIFIED AG LAND | D1 | 497,122 | 402,144 | 27 |
| Total for D | | 1,123,252,720 | 222,560,751 | 8,771 |
| E1/FARM OR RANCH IMPROVEMENT | E | 443,533,240 | 413,705,664 | 2,921 |
| E2/FARM OR RANCH IMPROVEMENT | E | 18,518,977 | 16,026,502 | 421 |
| E3/FARM OR RANCH IMPROVEMENT | E | 2,182,390 | 2,000,661 | 48 |
| E4/FARM OR RANCH IMPROVEMENT | E | 122,857 | 122,857 | 2 |
| Total for E | | 464,357,464 | 431,855,684 | 3,392 |
| F1/COMMERCIAL REAL PROPERTY | F1 | 1,068,602,631 | 1,064,123,500 | 2,414 |
| F1B/COMMERCIAL REAL PROPERTY | F1 | 24,690,157 | 24,031,111 | 87 |
| F2/INDUSTRIAL REAL PROPERTY | F2 | 103,223,589 | 93,729,236 | 134 |
| F2B/INDUSTRIAL REAL PROPERTY | F2 | 2,232,412 | 2,232,412 | 3 |
| Total for F | | 1,198,748,789 | 1,184,116,259 | 2,638 |
| G1/OIL AND GAS | G1 | 3,865,130 | 3,840,065 | 348 |
| Total for G | | 3,865,130 | 3,840,065 | 348 |
| J2/GAS DISTRIBUTION SYSTEM | J2 | 11,866,155 | 11,866,155 | 26 |
| J3/ELECTRIC COMPANY (INCL COOP) | J3 | 96,788,776 | 96,788,776 | 57 |
| J4/TELEPHONE COMPANY (INCL COOP) | J4 | 20,018,164 | 20,018,164 | 36 |
| J5/RAILROAD | J5 | 53,647,668 | 53,647,668 | 46 |
| J6/PIPELINE COMPANY | J6 | 1,831,532 | 1,831,532 | 93 |
| J7/CABLE TELEVISION COMPANY | J7 | 5,389,334 | 5,389,334 | 19 |
| Total for J | | 189,541,629 | 189,541,629 | 277 |
| L1/COMMERCIAL PERSONAL PROPERTY | L1 | 363,571,093 | 363,459,635 | 3,802 |
| L2/INDUSTRIAL PERSONAL | L2 | 297,951,744 | 296,118,274 | 348 |
| Total for L | | 661,522,837 | 659,577,909 | 4,150 |
| M3/TANGIBLE OTHER PER,MOBILE HOME | M1 | 57,080,813 | 55,385,038 | 3,067 |
| Total for M | | 57,080,813 | 55,385,038 | 3,067 |
| OA1/RESIDENTIAL INVENTORY | O | 2,077,724 | 2,072,724 | 12 |
| O1/RESIDENTIAL INVENTORY | O | 6,434,930 | 6,434,930 | 583 |
| Total for O | | 8,512,654 | 8,507,654 | 595 |
| S/SPECIAL INVENTORY TAX | S | 45,135,808 | 45,135,808 | 86 |
| SUB/SUBDIVIDED | O | 96,755 | 96,755 | 1,210 |
| Total for S | | 45,232,563 | 45,232,563 | 1,296 |
| X/TOTALLY EXEMPT PROPERTY | XV | 600,872 | 30,076 | 26 |
| XA3/TOTALLY EXEMPT PROPERTY | XV | 0 | 0 | 2 |
| XC1/TOTALLY EXEMPT PROPERTY | XV | 1,505,370 | 92,230 | 25 |
| XD1/TOTALLY EXEMPT PROPERTY | XV | 0 | 0 | 1 |
| XD2/TOTALLY EXEMPT PROPERTY | XV | 157,886 | 14,143 | 2 |
| XFB/TOTALLY EXEMPT PROPERTY | XV | 0 | 0 | 1 |
| XF1/TOTALLY EXEMPT PROPERTY | XV | 330,568 | 285,911 | 4 |
| XL1/TOTALLY EXEMPT PROPERTY | XV | 0 | 0 | 1 |
| XL2/TOTALLY EXEMPT PROPERTY | L2 | 0 | 0 | 1 |
| XXX/UNKNOWN | C1 | 0 | 0 | 1 |
| Total for X | | 2,594,696 | 422,360 | 64 |
| Z/CARRIED AT ACCOUNTS (ALL Z'S) | C1 | 0 | 0 | 4,537 |
| ZJ1/UNIDENTIFIED CATEGORY | J1 | 0 | 0 | 12 |
| ZJ2/UNIDENTIFIED CATEGORY | J2 | 0 | 0 | 4 |
| ZJ3/UNIDENTIFIED CATEGORY | J3 | 0 | 0 | 11 |
| ZJ4/UNIDENTIFIED CATEGORY | J4 | 0 | 0 | 7 |
| ZJ5/UNIDENTIFIED CATEGORY | J5 | 0 | 0 | 3 |
| ZJ8/UNIDENTIFIED CATEGORY | J8 | 0 | 0 | 2 |
| ZL1/UNIDENTIFIED CATEGORY | L1 | 7,109 | 7,109 | 63 |
| ZL2/UNIDENTIFIED CATEGORY | L2 | 0 | 0 | 26 |
| Total for Z | | 7,109 | 7,109 | 4,665 |
| Jurisdiction Total | | 7,110,786,260 | 6,043,171,505 | 65,919 |

This report does not include properties that are totally exempt.

# Texarkana College
# HB 1495 Requirements
# Fiscal Year 2020-2021

| | 2019-2020 Actual Expenditures | 2020-2021 Budgeted Expenditures |
|---|---|---|
| **Total** | $ 13,381 | $ 14,000 |

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

# APPENDIX A

TEXARKANA COLLEGE

# 2020-2021

# Employee Handbook & Compensation Plan

# 2020-2021 Texarkana College Employee Handbook and Compensation Plan

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

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

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

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

## Employee Evaluation

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

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

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

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

## Pay Description and Distribution

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

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

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

Employees will be paid according to the College's payroll schedule. All employees are paid by Direct Deposit to each employee's bank account on the day of payroll. The payroll schedule for 2020-2021 is as follows:

| | | | |
|---|---|---|---|
| September 15, 2020 | December 15, 2020 | March 15, 2021 | June 15, 2021 |
| September 30, 2020 | December 18, 2020* | March 31, 2021 | June 30, 2021 |
| October 15, 2020 | January 15, 2021 | April 15, 2021 | July 15, 2021 |
| October 30, 2020 | January 29, 2021 | April 30, 2021 | July 30, 2021 |
| November 13, 2020 | February 15, 2021 | May 14, 2021 | August 13, 2021 |
| November 30, 2020 | February 26, 2021 | May 28, 2021 | August 31, 2021 |

**This pay date is scheduled early, instead of being on December 31, 2020*

## Merit Employee Pay

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

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

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

## Applying for Interdepartmental Transfer

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

## Job Classifications

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

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

## Overtime

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

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

## 2020-2021 Summary of Benefits

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

Retirement – FICA-Alternative account

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

### Part-time Employees (21 to 29 hours weekly)

Retirement – TRS (Teacher Retirement System)

- Employee contribution – 7.7% of eligible gross earnings
- Employer match contribution – 7.5% of eligible gross earnings

### Benefit-eligible Employees (30 or more hours weekly)

Retirement – TRS (Teacher Retirement System)

- Employee contribution – 7.7% of eligible gross earnings
- Employer match contribution – 7.5% of eligible gross earnings

*Or*

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

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

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

- Health Select of Texas
  - Employee only – $0 cost to employee, $624.82 employer contribution (monthly)
  - Employee and Spouse – $357.54 cost to employee, $982.36 employer contribution (monthly)
  - Employee and Children - $239.38 cost to employee, $864.20 employer contribution (monthly)
  - Employee and Family - $596.92 cost to employee, $1,221.74 employer contribution (monthly)

Long Term Disability – Premium paid by the College

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

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

Additional Optional Benefits – employee expense

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

## Employee Leave

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

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

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

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

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

## Catastrophic Leave Bank

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

*Definition of Catastrophic Leave*

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

*Bank Year*

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

*Full-Time Personnel*

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

*Day*

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

*Bank Membership*

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

*Loss of Bank Membership*

An employee shall lose membership in the bank when:

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

*Bank Leave*

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

*Request for Award of Bank Leave*

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

*Administrative Regulations*

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

*Catastrophic Leave Bank Committee*

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

*Appeal*

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

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

## Work Calendars

| | |
|---|---|
| 9-Month Faculty | Aug. 17, 2020– May 17, 2021<br>(Eligible for all scheduled holidays) |
| 12-Month Faculty | Aug. 17, 2020 – August 9, 2021<br>(Eligible for all scheduled holidays) |
| 12-Month Administrative and Office Staff | September 1, 2020 – August 31, 2021<br>(Eligible for all scheduled holidays) |
| 12-Month Facilities and Security Staff | September 1, 2020 – August 31, 2021 with 15 Paid Holidays:<br>*Sept. 2, 2020, Nov. 27-29, 2020, Dec. 23-25, 31, 2020*<br>*Jan. 1, 2021, Jan. 20, 2021, Mar. 18-20, 2021*<br>*May 25, 2021 and Jul. 3, 2021* |

**2020-2021 TC Holidays**

Labor Day – September 7, 2020
Thanksgiving – November 23-27, 2020
Christmas – December 21-January 1, 2021
MLK Day – January 18, 2021
Spring Break – March 15-19, 2021
Memorial Day – May 31, 2021
Independence Day – July 2, 2021

**2020-2021 Faculty In-service Days**

August 17 & 18, 2020*
January 14 & 15, 2021*
**Dates subject to change*

**2020-2021 Graduation Dates**

December 15, 2020*
May 13, 2021* **Dates subject to change*

## Semester Begin and End Dates

| Term | Begin | End |
|---|---|---|
| Fall, 2020 | August 19, 2020 | December 15, 2020 |
| Workforce Spring, 2021 | January 11, 2021 | May 13, 2021 |
| Spring, 2021 | January 19, 2021 | May 13, 2021 |
| LVN & Workforce Summer, 2021 | May 17, 2021 | August 6, 2021 |
| Summer 1 (5-week), 2021 | June 1, 2021 | July 1, 2021 |
| Summer 2 (5-week), 2021 | July 5, 2021 | August 6, 2021 |

## *2020-2021 Texarkana College Administrative Pay Categories*

| | *Minimum* | *Average* | *Maximum* |
|---|---|---|---|
| **Category P1 - Department Administration** | *$60,000* | *$76,700* | *$95,000* |

Controller
Database Administrator
Director of Admissions
Director of Campus Police / Chief of Police
Director of Financial Aid
Director of Purchasing & Staff Accountant
Director of TexAmericas Center
Executive Director of Academic Affairs
Executive Director of Library Services / TRIO
Manager Bookstore

| | | | |
|---|---|---|---|
| Manager Business Office | | | |
| Network Systems Administrator | | | |
| Registrar / Director of Advising | | | |
| **Category P2 – Executive Administration** | *$66,000* | *$83,900* | *$102,000* |
| Director of Facility Services | | | |
| Director of Institutional Advancement | | | |
| Director of KTXK Radio | | | |
| Executive Director and Development Officer for Foundation | | | |
| Executive Director of President/Board Operations | | | |
| Executive Director of Workforce and Business Development | | | |
| **Category P3 – Division/Student Administration** | *$70,000* | *$89,500* | *$105,000* |
| CIO / Dean of Business and Social Sciences | | | |
| Dean of Health Sciences | | | |
| Dean of Liberal and Performing Arts | | | |
| Dean of STEM | | | |
| Dean of Students | | | |
| Dean of Workforce and Continuing Education | | | |
| Director of Adult Education | | | |
| **Category P4 - Executive Leadership** | *$105,000* | *$139,100* | *$160,000* |
| Vice President of Administrative Services | | | |
| Vice President of Finance | | | |
| Vice President of Information Technology | | | |
| Vice President of Instruction | | | |

## *2020-2021 Texarkana College Professional and Support Employee Pay Categories*

| | | *Minimum* | *Average* | *Maximum* |
|---|---|---|---|---|
| **Category PS1- Campus Security / Facility Services** | Yearly | *$20,800* | *$26,800* | *$40,000* |
| Facilities and Security Staff | Hourly | *$10.00* | *$12.88* | *$19.23* |
| **Category PS2 – Office and Program Services** | Yearly | *$22,000* | *$30,800* | *$40,000* |
| Administrative Assistant | Hourly | *$10.58* | *$14.81* | *$19.23* |
| Bookstore/Bistro Staff | | | | |
| Enrollment Services Staff | | | | |
| Library / TRIO Staff | | | | |
| Switchboard Operator | | | | |
| **Category PS3 – Business, Campus, and IT Services** | Yearly | *$26,000* | *$35,100* | *$44,000* |
| Business Office / HR | Hourly | *$12.50* | *$16.88* | |
| Enrollment Services | | | | |
| Pinkerton Recreation Center | | | | |
| Technical Support | | | | |
| **Category PS4 – Instructional and Student Support** | Yearly | *$25,000* | *$36,900* | *$52,000* |
| Business Development | Hourly | *$12.50* | *$17.74* | |

| | | | | |
|---|---|---|---|---|
| Educational Specialist | | | | |
| Lab Assistant - Workforce | | | | |
| Research | | | | |
| Retention and Recruitment | | | | |
| Category PS5 – Police / Facility Services Management | Yearly | *$40,000* | *$48,700* | *$67,000* |
| Facilities Custodial Supervisor | | | | |
| Facilities Specialist | | | | |
| Police Officer | | | | |
| Category PS6 – Program Management | Yearly | *$46,000* | *$55,700* | *$70,000* |
| Allied Health | | | | |
| Business Office Management | | | | |
| Enrollment Services Management | | | | |
| Graphic Design | | | | |
| Librarian | | | | |
| Payroll | | | | |
| Technology Systems Management | | | | |
| Testing Center | | | | |

## *2020-2021 Texarkana College Part-Time Employee Pay Grades*

| | | *Minimum* | *Average* | *Maximum* |
|---|---|---|---|---|
| Category PT1 - Part-Time Clerical and Support | *Hourly* | *$7.25* | *$7.75* | *$9.99* |
| Office Clerical | | | | |
| Peer Tutor | | | | |
| Pinkerton - Lifeguard | | | | |
| Pinkerton - Reception | | | | |
| Radio Station | | | | |
| Student Workers | | | | |
| Category PT2 - Part-Time Specialized Support | *Hourly* | *$10.00* | *$11.90* | *$16.99* |
| Lab/Bistro Assistant | | | | |
| Office Clerical - Specialized | | | | |
| Professional Tutor | | | | |
| Radio Host - KTXK | | | | |
| Security / Facility Services | | | | |
| Testing Proctor | | | | |
| Category PT3 - Part-Time Professional Support | *Hourly* | *$17.00* | *$25.76* | *$50.00* |
| Adult Education Instruction | | | | |
| Advisement/Retention | | | | |
| Business / Health Professional | | | | |
| Fire Academy / EMT Instructor | | | | |
| Police Officer / Evening Administrator | | | | |
| Professional Counselor | | | | |
| Professional Services | | | | |
| Substitute Instructor | | | | |
| Teacher Assistant | | | | |

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

## *2020-2021 Texarkana College Salary Schedule for 9-Month Faculty*

| Years of Completed Experience | Less than Bachelors | Bachelors | Masters | Masters +24 | Masters +48 | Doctorate |
|---|---|---|---|---|---|---|
| 0 | $32,744 | $37,109 | $43,658 | $45,738 | $47,815 | $50,466 |
| 1 | $33,300 | $37,740 | $44,400 | $46,482 | $48,556 | $51,206 |
| 2 | $33,865 | $38,380 | $45,153 | $47,239 | $49,309 | $51,958 |
| 3 | $34,429 | $39,020 | $45,905 | $47,993 | $50,068 | $52,714 |
| 4 | $34,997 | $39,663 | $46,663 | $48,749 | $50,827 | $53,469 |
| 5 | $35,568 | $40,310 | $47,423 | $49,501 | $51,578 | $54,220 |
| 6 | $36,132 | $40,949 | $48,176 | $50,260 | $52,336 | $54,976 |
| 7 | $36,701 | $41,595 | $48,935 | $51,016 | $53,096 | $55,738 |
| 8 | $37,266 | $42,234 | $49,687 | $51,767 | $53,845 | $56,491 |
| 9 | $37,831 | $42,876 | $50,441 | $52,531 | $54,603 | $57,245 |
| 10 | $38,403 | $43,523 | $51,204 | $53,281 | $55,379 | $58,009 |
| 11 | $39,252 | $44,486 | $52,336 | $54,456 | $56,491 | $59,136 |
| 12 | $39,677 | $44,968 | $52,903 | $55,002 | $57,060 | $59,703 |
| 13 | $40,102 | $45,449 | $53,469 | $55,548 | $57,630 | $60,270 |
| 14 | $40,527 | $45,931 | $54,036 | $56,116 | $58,194 | $60,839 |
| 15 | $40,952 | $46,412 | $54,603 | $56,685 | $58,757 | $61,409 |
| 16 | $41,377 | $46,895 | $55,170 | $57,250 | $59,326 | $61,971 |
| 17 | $41,803 | $47,377 | $55,738 | $57,815 | $59,893 | $62,533 |
| 18 | $42,227 | $47,857 | $56,303 | $58,383 | $60,457 | $63,102 |
| 19 | $42,651 | $48,337 | $56,868 | $58,950 | $61,023 | $63,670 |
| 20 | $42,942 | $48,666 | $57,255 | $59,328 | $61,402 | $64,049 |
| 21 | $43,231 | $48,995 | $57,642 | $59,705 | $61,782 | $64,427 |
| 22 | $43,521 | $49,324 | $58,029 | $60,083 | $62,162 | $64,806 |
| 23 | $43,812 | $49,655 | $58,554 | $60,459 | $62,537 | $65,182 |
| 24 | $43,812 | $49,655 | $58,554 | $60,837 | $62,914 | $65,559 |
| 25 | $43,812 | $49,655 | $58,554 | $61,215 | $63,290 | $65,936 |
| 26 | $43,812 | $49,655 | $58,554 | $61,592 | $63,670 | $66,314 |
| 27 | $43,812 | $49,655 | $58,554 | $61,971 | $64,050 | $66,692 |
| 28 | $43,812 | $49,655 | $58,554 | $62,348 | $64,430 | $67,069 |
| 29 | $43,812 | $49,655 | $58,554 | $62,773 | $64,808 | $67,447 |
| 30 | $43,812 | $49,655 | $58,554 | $63,197 | $65,185 | $67,824 |
| 31 | $43,812 | $49,655 | $58,554 | $63,621 | $65,563 | $68,202 |
| 32 | $43,812 | $49,655 | $58,554 | $64,101 | $65,940 | $68,579 |
| 33 | $43,812 | $49,655 | $58,554 | $64,101 | $66,319 | $68,958 |
| 34 | $43,812 | $49,655 | $58,554 | $64,101 | $66,697 | $69,336 |
| 35+ | $43,812 | $49,655 | $58,554 | $64,101 | $67,086 | $69,687 |

## *2020-2021 Texarkana College Salary Schedule for 12-Month Faculty*

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

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

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

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

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

## *2020-2021 Texarkana College Adjunct / Overload Course Pay*

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

| Dual Credit Instruction | | |
|---|---|---|
| Lecture (per credit hour) | $550 | |
| Lab (2/3 of lecture rate) | $367 | |
| Health Sciences Clinical pay | M | B |
| VN 1st Semester Clinical (288 CH) | $10,080 | $8,640 |
| VN 2nd Semester Clinical (256 CH) | $8,960 | $7,680 |
| VN 3rd Semester Clinical (320 CH) | $11,200 | $9,600 |
| ADN 1st Semester Clinical (144 CH) | $5,040 | $4,320 |
| ADN 2nd Semester Clinical (192 CH) | $6,720 | $5,760 |
| ADN 3rd Semester Clinical (192 CH) | $6,720 | $5,760 |
| ADN 4th Semester Clinical (256 CH) | $8,960 | $7,680 |
| ADN Transition Clinical (48 CH) | $1,680 | $1,440 |
| ADN Tran. Clinical/Theory (128 CH) | $4,480 | $3,840 |
| B=Less than Masters Degree | M=Masters Degree | |

LLB courses are paid based on weekly contact hours (time spent in class)

Courses not included on this list will be paid with consideration to SCH and contact hours.

**All TC Course Rates are based on the minimum class size (12 students). Courses that do not meet the minimum criteria will be prorated on a per-student basis.** Example: the per-student rate for a 3CH course is $1800/12 = $150.

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

# TEXARKANA COLLEGE

## TUITION & MANDATORY FEES

| TUITION: | Fall 2019-20 Academic & Workforce Tuition per Semester Hour | Fall 2020-21 Academic & Workforce Tuition per Semester Hour |
|---|---|---|
| In-District | $ 56 | $ 60 |
| Out-of-District | $ 60 | $ 67 |
| Non-Resident | $ 65 | $ 76 |

| FEES: | Fees | Fees |
|---|---|---|
| General Fee (per hour) | $ 31 | $ 31 |
| Student Service Fee (per hour) | $ 5 | $ 5 |
| Registration Fee (per student) | $ 30 | $ 30 |
| Public Safety Fee (per student) | $ 20 | $ 20 |
| Out-of District Fee (per hour) | $ 52 | $ 52 |
| Non- Resident Fee (per hour) | $ 102 | $ 102 |

| HOW MUCH DOES IT COST? | Per 12 Semester Credit Hours | Per 12 Semester Credit Hours |
|---|---|---|
| In-District | $ 1,154 | $ 1,202 |
| Out-of-District | $ 1,826 | $ 1,910 |
| Non-Resident | $ 2,486 | $ 2,618 |

| DUAL CREDIT FEES: | DC Fees | DC Fees |
|---|---|---|
| **Academic:** | | |
| In-District | $ 100 | $ 100 |
| Out-of-District | $ 125 | $ 125 |
| Non-Resident | $ 150 | $ 150 |
| **Workforce:** | | |
| *Classes held on TC Campus:* | | |
| In-District | $ 300 | $ 300 |
| Out-of-District | $ 325 | $ 325 |
| Non-Resident | $ 350 | $ 350 |
| Non- Funded Course Fee | $ 150 | $ 150 |
| *Classes held on ISD Campus:* | | |
| In-District | $ 125 | $ 125 |
| Out-of-District | $ 150 | $ 150 |
| Non-Resident | $ 175 | $ 175 |

# Texarkana College

## Community & Business Education

## Community & Business Education (CBE) Pricing Guidelines

## 2020-2021

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

Tuition Pricing Procedures:

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

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

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

Note: Personal Enrichment Instructors from 2012 are grandfathered under the prior 70/30 profit procedures.

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

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

# APPENDIX B

# Taxing Units Other Than School Districts or Water Districts
# 2020 Tax Rate Calculation Worksheet

Date: 07/25/2020 08:51 AM

| | |
|---|---|
| **2020 Texarkana College** | **903-823-3456** |
| **Taxing Unit Name** | **Phone (area code and number** |
| **2500 N Robison Rd., Texarkana, TX, 75599** | **www.texarkanacollege.edu** |
| **Taxing Unit 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 apprasier delivers to the taxing unit the certified appraisal roll and the estimated values of properites 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 emplyee 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 For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

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.

## STEP 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 year.

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 operation 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 Rate Activity | | Amount/Rate |
|---|---|---|---|
| 1. | **2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year s certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). | | $5,819,414,098 |
| 2. | **2019 tax ceilings.** Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step | | $914,453,016 |
| 3. | **Preliminary 2019 adopted taxable value.** Subtract Line 2 from Line 1. | | $4,904,961,082 |
| 4. | **2019 total adopted tax rate** | | $.123081 |
| 5. | **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:** | | |
| | A. **Original 2019 ARB values:** | $0 | |
| | B. **2019 values resulting from final court decisions:** | $0 | |
| | C. **2019 value loss.** Subtract B from A.[3] | | $0 |
| 6. | **2019 taxable value subject to appear under Chapter 42, as of July 25.** | | |
| | **A. 2019 ARB certified value** | | |

| Line | No-New-Revenue Rate Activity | | Amount/Rate |
|---|---|---|---|
| | | 0 | |
| | **B. 2019 disputed value** | 0 | |
| | **C. 2019 undisputed value** Subtract B from A | | 0 |
| 7. | **2019 Chapter 42-related adjusted values.** Add Line 5 and 6 | | 0 |
| 8. | **2019 taxable value, adjusted for court-ordered reductions.** Add Line 3 and Line 7 | | $4,904,961,082 |
| 9. | **2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.** Enter the 2019 value of property in deannexed territory.[4] | | $0 |
| 10. | **2019 taxable value lost because property first qualified for an exemption in 2020.** 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, goodsin-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | | |
| | **A. Absolute exemptions.** Use 2019 market value: | $8,180,049 | |
| | **B. Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: | $5,333,704 | |
| | **C. Value loss.** Add A and B. | | $13,513,753 |
| 11. | **2019 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 2020.** Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | | |
| | **A. Use 2019 market value:** | $7,636,106 | |
| | **B. 2020 productivity or special appraised value:** | $0 | |
| | **C. Value loss.** Subtract B from A. | | $7,636,106 |
| **12.** | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | | $21,149,859 |
| **13.** | **Adjusted 2019 taxable value.** Subtract Line 12 from Line 8 | | $4,883,811,223 |
| **14.** | **Adjusted 2019 taxes.** Multiply Line 4 by Line 13 and divide by $100 | | $6,011,043 |
| **15.** | **Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8] | | $12,212 |
| 16. | **Taxes in tax increment financing (TIF) for tax year 2019** 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 2020 captured appraised value in Line 18D, enter 0. | | $0 |
| 17. | **Adjusted 2019 levy with refunds and TIF adjustment.** Add Lines 14, and 15, subtract Line 16. | | $6,023,255 |
| 18. | **Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. | | |
| | **A.Certified values** | $5,920,621,794 | |
| | **B. Counties** Include railroad rolling stock values certified by the Comptroller's office | $0 | |
| | **C. Pollution control and energy storage system exemption** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property | $0 | |
| | **D. Tax increment financing** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. | $0 | |

| Line | No-New-Revenue Rate Activity | | Amount/Rate |
|---|---|---|---|
| | **E. Total 2020 value** Add A and B, then subtract C and D | | $5,920,621,794 |
| 19. | **Total value of properties under protest or not included on certified appraisal role. [13]** | | |
| | **A. 2020 taxable value of properties under protest** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district s value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest | $122,549,711 | |
| | **B. 2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. | $0 | |
| | **C. Total value under protest or not certified.**Add A and B. | | $122,549,711 |
| 20. | **2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. | | $972,885,626 |
| 21. | **2020 total taxable value.** Add Lines 18E and 19C. Subtract Line 20C. | | $5,070,285,879 |
| 22. | **Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed. | | $0 |
| **23.** | **Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020. | | $58,168,730 |
| **24.** | **Total adjustments to the 2020 taxable value.** Add Lines 22 and 23. | | $58,168,730 |
| **25.** | **Adjusted 2020 taxable value.** Subtract Line 24 from Line 21. | | $5,012,117,149 |
| 26. | **2020 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. | | $.120174 /$100 |
| 27. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate | | $.120173 /$100 |

**[1]Tex. Tax Code Section**

**[2]Tex. Tax Code Section**

**[3]Tex. Tax Code Section**

**[4]Tex. Tax Code Section**

**[5]Tex. Tax Code Section**

**[6]Tex. Tax Code Section**

**[7]Tex. Tax Code Section**

**[8]Tex. Tax Code Section**

**[9]Tex. Tax Code Section**

**[10]Tex. Tax Code Section**

**[11]Tex. Tax Code Section**

**[12]Tex. Tax Code Section**

**[13]Tex. Tax Code Section**

**[14]Tex. Tax Code Section**

**[15]Tex. Tax Code Section**

**[16]Tex. Tax Code Section**

**[17]Tex. Tax Code Section**

**[18]Tex. Tax Code Section**

**[19]Tex. Tax Code Section**

**[20]Tex. Tax Code Section**

**[21]Tex. Tax Code Section**

## STEP 2: Voter-Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

| Line | Voter Approval Tax Rate Activity | | Amount/Rate |
|---|---|---|---|
| 28. | **2019 M&O tax rate.** Enter the 2019 M&O tax rate. | | $.123081 |
| 29. | **2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | | 4,904,961,082 |
| 30. | **Total 2019 M&O levy.** Multiply Line 28 by Line 29 and divide by $100 | | 6,037,075 |
| 31. | **Adjusted 2019 levy for calculating NNR M&O rate.** | | |
| | **A. 2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent | 0 | |
| | **B. M&O taxes refunded for years preceding tax year 2019.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019 | 12,212 | |
| | **C. 2019 taxes in TIF:** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0 | 0 | |
| | **D. 2019 transferred function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 | |
| | **2019 M&O levy adjustments.** Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | | 12,212 |
| 32. | **Adjusted 2020 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | | 5,012,117,149 |
| 33. | **2020 NNR M&O rate (unadjusted)** Divide Line 31 by Line 32 and multiply by $100. | | 0.120450 |
| 34. | **Rate adjustment for state criminal justice mandate.** Enter the rate calculated in C. If not applicable, enter 0. | | 0.000000 |
| | **A. 2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 | |
| | **B. 2019 state criminal justice mandate** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 | |

| Line | Voter Approval Tax Rate Activity | | Amount/Rate |
|---|---|---|---|
| | **C.** Subtract B from A and divide by Line 32 and multiply by $100 | 0.000000 | |
| **35.** | **Rate adjustment for indigent health care expenditures** Enter the rate calculated in C. If not applicable, enter 0 | | 0.000000 |
| | **A. 2020 indigent health care expenditures** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 | |
| | **B. 2019 indigent health care expenditures** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 | |
| | **C.** Subtract B from A and divide by Line 32 and multiply by $100 | 0.000000 | |
| **36.** | **Rate adjustment for county indigent defense compensation** Enter the lessor of C and D. If not applicable, enter 0 | | 0.000000 |
| | **A. 2020 indigent defense compensation expenditures** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 | |
| | **B. 2019 indigent defense compensation expenditures** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 | |
| | **C.** Subtract B from A and divide by Line 32 and multiply by $100 | 0.000000 | |
| | **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100 | 0.000000 | |
| **37.** | **Rate adjustment for county hospital expenditures.** Enter the lessor of C and D, if applicable. If not applicable, enter 0. | | 0 |
| | **A. 2020 eligible county hospital expenditures** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 | |
| | **B. 2019 eligible county hospital expenditures** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 | |
| | **C.** Subtract B from A and divide by Line 32 and multiply by $100 | 0.000000 | |
| | **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100 | 0.000000 | |
| **38.** | **Adjusted 2020 NNR M&O rate.** Add Lines 33, 34, 35, 36, and 37 | | 0 |
| **39.** | **2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit** If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08<br>**-or-**<br>**Other Taxing Unit** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.<br>**-or-**<br>**Taxing unit affected by disaster declaration** If the taxing unit is located in an area declared as disater area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | | 0.130086 |
| **40.** | **Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:<br>**(1)** are paid by property taxes,<br>**(2)** are secured by property taxes,<br>**(3)** are scheduled for payment over a period longer than one year, and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses. | | |

| Line | Voter Approval Tax Rate Activity | | Amount/Rate |
|---|---|---|---|
| | **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount | 0 | |
| | **B.** Subtract **unencumbered fund amount** used to reduce total debt. | 0 | |
| | **C.** Subtract **certified amount spent from sales tax to reduce debt**(enter zero if none) | 0 | |
| | **D.** Subtract **amount paid** from other resource | 0 | |
| | **E. Adjusted debt** Subtract B, C and D from A | | 0 |
| **41.** | **Certified 2019 excess debt collections** Enter the amount certified by the collector. | | 0 |
| **42.** | **Adjusted 2020 debt** Subtract Line 41 from Line 40E | | 0 |
| **43.** | **2020 anticipated collection rate.** . 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% | | 99.00 |
| | **A.** Enter the 2020 anticipated collection rate certified by the collector | 99.00 | |
| | **B.** Enter the 2019 actual collection rate | 99.00 | |
| | **C.** Enter the 2018 actual collection rate | 100.00 | |
| | **D.** Enter the 2017 actual collection rate | 99.00 | |
| **44.** | **2020 debt adjusted for collections.** Divide Line 42 by Line 43. | | 0 |
| **45.** | **2020 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | | 5,070,285,879 |
| **46.** | **2020 debt rate** Divide Line 44 by Line 45 and multiply by $100. | | 0.000000 |
| **47.** | **2020 voter-approval tax rate** | | 0.130086 |
| **48.** | **COUNTIES ONLY** | | 0.130086 |

STEP 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 |
|---|---|---|
| **49.** | **Taxable sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| **50.** | **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] **-or-** **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |
| **51.** | **2020 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*. | 5,070,285,879 |
| **52.** | **Sales tax adjustment rate.** Divide Line 50 by Line 51 and multiply by $100. | 0 |
| **53.** | **2020 NNR tax rate, unadjusted for sales tax.[35]** Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $.120174 |
| **54.** | **2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | $.120173 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|---|---|
| **55.** | **2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 47 or Line 48 as applicable, of the *Voter-Approval Tax Rate Workshee* | 0.130086 |
| **56.** | **2020 voter-approval tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax rate in November 2019 or in May 2020.** Subtract Line 53 from Line 54. Skip to Line 56 if you adopted the additional sales tax before November 2019. | 0.130086 |

**[37]Tex. Tax Code Section** **[38]Tex. Tax Code Section**

## STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only by 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 | Activity | Amount/Rate |
|---|---|---|
| 57. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).[6]** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7] | $0 |
| 58. | **2020 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet* | $5,070,285,879 |
| 59. | **Additional rate for pollution control.** Divide Line 57 by Line 58 and multiply by $100. | 0.000000 |
| 60. | **2020 voter-approval tax rate, adjusted for pollution control.** Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.130086 |

**[37]Tex. Tax Code Section** **[38]Tex. Tax Code Section**

## STEP 5: Voter-Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the differnece between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|---|---|---|
| **61.** | **2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| **62.** | **2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2028 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| **63.** | **2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| **64.** | **2020 unused increment rate.** Add Lines 61, 62 and 63. | 0.000000 |
| **65.** | **2020 voter-approval tax rate, adjusted for unused increment rate.** Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | 0.000000 |

## STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no=new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|---|---|---|
| **66.** | **Adjusted 2020 NNR M&O tax rate.** Enter the rate from Line 38 of the *Voter-Approval Tax Rate Worksheet* | 0.000000 |
| **67.** | **2020 total taxable value** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet* | 0 |
| **68.** | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 67 and multiply by $100. | 0.000000 |
| **69.** | **2020 debt rate** Enter the rate from Line 46 of the *Voter- Approval Tax Rate Worksheet* | 0.000000 |
| **70.** | **De minimis rate** Add Lines 66, 68 and 69. | 0.000000 |

## STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate** 0.120173

**Voter-Approval Tax Rate** 0.130086

**De minimis rate** 0.000000

## STEP 8: Taxing Unit Representative Name and Signature

print here _____

Printed Name of Taxing Unit Representative

sign here _____ _____

Taxing Unit Representative Date