SOUTH TEXAS COLLEGE

FISCAL YEAR 2023 2024

SERVING HIDALGO COUNTY & STARR COUNTY, TEXAS

BUDGET

South Texas College
Fiscal Year 2023 – 2024
Budget

Hidalgo County and Starr County, Texas

South Texas College
Budget
For the Fiscal Year Ending August 31, 2024

TABLE OF CONTENTS

INTRODUCTORY SECTION

- Board of Trustees and President 1-2
- Comprehensive Mission: Vision, Mission, and Core Values 3
- Fact Sheet 2023-2024 4
- Meta-Majors Program Clusters 2023-2024 5
- Summary of Fall Semester Headcount, Unduplicated Annual Headcount and
- Annual Full Time Equivalent (FTE) 6
- Summary of Revenues, Expenditures, Transfers and Reserves by Fund 7

UNRESTRICTED FUND REVENUES

- Revenues by Source - Pie Chart 10
- Revenues by Source - Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024 - Pie Chart 11
- Summary of Revenues - Budget and Actual - Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024 12

UNRESTRICTED FUND EXPENDITURES

- Expenditures by Function (Without Transfers and Reserves) - Pie Chart 14
- Expenditures by Function - Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024 - Pie Chart 15
- Expenditures by Classification (Without Transfers and Reserves) - Pie Chart 16
- Expenditures by Classification - Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024 - Pie Chart 17
- Summary of Expenditures by Function and Classification 18-19

UNRESTRICTED FUND CAPITAL EXPENDITURES

- Summary of Capital Expenditures by Function and Organization 21

AUXILIARY FUND

- Summary of Revenues, Expenditures and Transfers – Budget and Actual – Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024 23

RESTRICTED FUND

- Summary of Revenues, Expenditures and Transfers – Budget and Actual – Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024 25

ENDOWMENT FUND

- Summary of Revenues, Expenditures and Transfers – Budget and Actual - Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024 27

PLANT FUNDS

- Summary of Revenues, Expenditures and Transfers 29

South Texas College
Budget
For the Fiscal Year Ending August 31, 2024

SECTION 140.0045 EXPENDITURES

- Summary of Local Government Code Section 140.0045 Expenditures..... 31

RESOLUTION

- Resolution Adopting the Budget of South Texas College for the Fiscal Year 2023-2024.....33-34

APPENDIX

- 2023 Tax Rate Calculation Worksheet 35-43

Introductory Section

South Texas College
Budget
For the Fiscal Year Ending August 31, 2024

Board of Trustees and President

Rose Benavidez, *Chair*

President of Starr County Industrial Foundation

District 1
Representing Starr County

First Elected November 2009; current term through May 2024

Serves as Chair of Board and Member of the Facilities Committee.

Formerly served as Chair and Vice Chair of the Board.

Dr. Alejo Salinas, Jr., *Vice Chair*

Retired Superintendent/Superintendent Emeritus, Hidalgo ISD

District 5
Representing Northwest Hidalgo County, Edinburg, North San Juan, and Northeast Pharr

First Elected May 1996; current term through May 2026

Serves as Vice Chair of the Board, Chair of the Facilities Committee and Member of the Finance, Audit, and Human Resources Committee. Formerly served as Chair and Vice Chair of the Board.

Victoria Cantú, *Secretary*

CEO of Children's Education Station, LLC

District 2
Representing La Joya, Western Mission, Palmview, Sullivan City, Penitas, and West Alton

First Elected May 2018; current term though May 2024

Serves as Secretary of the Board and Chair of the Education and Workforce Development Committee.

Paul R. Rodriguez, *Member*

CEO of Valley Land and Title Co.

District 3
Representing South McAllen, Southwest Pharr, Hidalgo, Sharyland, Southeast Mission, and Granjeno

First Appointed August 2012; current term through May 2028

Serves as Member of the Education and Workforce Development Committee and Member of the Finance, Audit, and Human Resources Committee. Formerly served as Chair and Secretary of the Board.

South Texas College
Budget
For the Fiscal Year Ending August 31, 2024

Board of Trustees and President

Dalinda Gonzalez-Alcantar, *Member*

CEO, Boys & Girls Club of McAllen

District 4
Representing North McAllen, Northwest Pharr, Palmhurst, Northeast Mission, and Southwest Edinburg

First Elected May 2022; current term through May 2028

Rene Guajardo, *Member*

Education Consultant

District 6
Representing Donna, South Alamo, South San Juan, Southeast Pharr, South Weslaco, and Progreso

First Elected May 2018; current term through May 2024

Serves as Chair of the Finance, Audit, and Human Resources Committee.

Danny Guzman, *Member*

Right-of-Way Agent, Hidalgo County Precinct #1

District 7
Representing Northeast Hidalgo County, North Weslaco, Edcouch, Elsa, La Villa, Mercedes, Monte Alto, Northeast Alamo, Northeast Edinburg, and Hargill

First Elected November 2020; current term through May 2026

Serves as Member of the Education and Workforce Development Committee.

Dr. Ricardo J. Solis, *President*

College President: July 2021 – Present

VISION, MISSION + CORE VALUES

SOUTH TEXAS COLLEGE

VISION STATEMENT

South Texas College will be a global model in educational innovation serving as a catalyst to drive regional prosperity, economic development and the social mobility of those we serve.

MISSION STATEMENT

South Texas College is a public institution of higher education that provides educational opportunities through excellence in teaching and learning, workforce development, cultural enrichment, community service and regional and global collaborations.

CORE VALUES

STUDENT SUCCESS:
We are committed to the personal, academic and career goals of each student.

EXCELLENCE:
We are committed to excellence and innovation in teaching, learning and services.

OPPORTUNITY:
We are committed to providing access and support for students to achieve their academic and career goals.

COMMUNITY:
We are committed to equitable results through inclusion, diversity, collaboration and engagement.

INTEGRITY:
We are committed to being respectful, professional, honest, accountable and transparent.

BOARD APPROVED DECEMBER 13, 2018

SOUTH TEXAS COLLEGE

FACT SHEET 2022-2023

ABOUT
Founded in 1993, South Texas College is accredited by the Southern Association of Colleges and Schools Commission on Colleges to award baccalaureate and associate degrees. More than 30,000 students attend STC and a faculty and staff of more than 2,200 serve STC's five state-of-the-art campuses, two Higher Education Centers, the STC Regional Center for Public Safety Excellence and one virtual campus.

CREATION
South Texas College was created on September 1, 1993, by Texas Senate Bill 251 to serve Hidalgo and Starr counties. A confirmation election, held on August 12, 1995, established a taxing district for the college. Seven districts, based on population, were also approved for single-member representation on the Board of Trustees. A community leader from each of the seven districts was originally appointed by Governor Ann Richards to serve on the founding Board of Trustees. Since then, an election process has been established and all board members are elected for six-year terms

DUAL CREDIT
The Dual Credit Programs is the only program in the state of Texas to be accredited by the National Alliance of Concurrent Enrollment Partnerships. The Dual Credit Programs offer four options, including dual credit courses, career and technical education programs, designated high schools and academy programs. The program currently collaborates with 21 school districts and 70 high school partners throughout Hidalgo and Starr counties; which allow eligible students to take college courses while attending high school. Since 2000, South Texas College has provided tuition-free dual credit to over 126,000 students; saving families over $280 million.

CONTINUING, PROFESSIONAL & WORKFORCE EDUCATION
The program provides opportunities for lifelong learners who want to upgrade their skills, change careers, renew licenses and certifications, or seek personal enrichment. There is a wide variety of course offerings including online classes. Additionally, the division also offers customized training to area businesses and the community. Training programs are tailored to a client's specific needs in terms of content, schedule and location.

ARTICULATION AGREEMENTS
For those students who wish to continue their education beyond an associate's degree, STC has more than 60 articulation agreements in place with colleges across the country.

ACCREDITATION
South Texas College is accredited by the Southern Association of Colleges and Schools Commission on Colleges to award Baccalaureate and Associate degrees. Contact the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097 or call 404-679-4500 for questions about the accreditation of South Texas College.

South Texas College's offerings are approved by the Texas Higher Education Coordinating Board and the Texas Education Agency.

ASSOCIATE DEGREES & CERTIFICATES
South Texas College offers 127 degrees and certificate program options including associate degrees in various art, science, technology and allied health fields of study. Of those, 35 associate degrees and certificate options are available through South Texas College Online.

BACCALAUREATE DEGREES
South Texas College is proud to be among the first of three community colleges authorized by the 78th Legislative session in 2003 to begin offering baccalaureate degrees in Applied Technology and Applied Science. South Texas College offers Bachelor of Applied Technology degrees in Operations Management, Computer and Information Technologies and Medical and Health Services Management. A Bachelor of Applied Science in Organizational Leadership is also offered. Additionally, South Texas College was granted legislative authority during the 85th Legislative Session to offer the Bachelor of Science in Nursing-RN to BSN.

SOUTH TEXAS COLLEGE ONLINE
Through South Texas College Online, students have access to all online services including registration, library services, advising, counseling, payment services, financial aid and so much more. Currently 21 associate degrees, 7 certificates and all five bachelor programs are available online, making it possible for students to earn their degrees without ever setting foot on campus.

INDUSTRY TRAINING & ECONOMIC DEVELOPMENT
ITED is committed to fostering long-term sustained economic growth in by serving the advanced manufacturing and related industries. Through the Institute for Advanced Manufacturing, ITED provides customized training to new and incumbent workers in these sectors which include suppliers to end producers and supporting services. The goal of the IAM is to develop and deliver advanced, customized training to business, industry and other community partners.

ADA COMPLIANCE
South Texas College does not tolerate discrimination against any employee, student, or applicant, that is prohibited by College policies, local, state, or federal laws. To request accommodations, contact the Office of Human Resources at 956-872-4448 or Counseling and Student Accessibility Services at 956-872-2173.

President
Dr. Ricardo J. Solis

Board of Trustees
Rose Benavidez
Chair

Dr. Alejo Salinas
Vice Chair

Victoria Cantú
Secretary

Paul R. Rodriguez
Member

Dalinda Gonzalez-Alcantar
Member

Rene Guajardo
Member

Danny Guzman
Member

Locations
Pecan Campus
McAllen, TX

Mid-Valley Campus
Weslaco, TX

Starr County Campus
Rio Grande City, TX

Technology Campus
McAllen, TX

Dr. Ramiro R. Casso
Nursing & Allied Health Campus
McAllen, TX

STC Regional Center
for Public Safety Excellence
Pharr, TX

Higher Education Center at La Joya
La Joya, TX

Higher Education Center at Pharr
Pharr, TX

1-855-GoToSTC
southtexascollege.edu

Over 29,000 credit students (Fall 2021)

21 students per faculty member. (Fall 2021)

More than 60% of the traditional student population are the first in their families to attend college (excludes dual enrollment)

Close to 15,000 non-credit students (2020-2021 year)

MORE THAN 95% of students are Hispanic.

More than 51% of traditional students receive Pell grants. (excludes dual enrollment)

Pending Update

2022-2023 Meta-Majors Program Clusters

Business
- Administrative Office Assistant
- Business Administration (Academic)
- Business Administration (Workforce)
- Culinary Arts
- Human Resources Specialist

Computer & Information Technology
- Computer & Advanced Technologies
- Computer Science
- Cybersecurity
- Information Technology

Education & Kinesiology
- Child Development/Early Childhood
- Education EC-6 Generalist
- Education 4-8 Generalist
- Education 8-12
- Kinesiology

Fine & Performing Arts
- Dance
- Drama
- Graphic Arts
- Music
- Visual Arts

Health Sciences
- Associate Degree Nursing
- Diagnostic Medical Sonography
- Emergency Medical Services
- Health Information Technology
- Medical Assistant Technology
- Occupational Therapy Assistant
- Patient Care Technician
- Pharmacy Technology
- Physical Therapist Assistant
- Radiological Technology
- Respiratory Therapy
- Vocational Nursing

Humanities
- American Sign Language & Interpreting Studies
- Communication
- English
- History
- Interdisciplinary Studies
- Language & Cultural Studies
- Mexican-American Studies
- Philosophy

Math, Science & Engineering
- Biology
- Chemistry
- Engineering
- Interdisciplinary Studies
- Mathematics
- Physics
- Pre-Pharmacy

Public Safety
- Fire Science
- Law Enforcement
- Paralegal
- Public Administration

Social & Behavioral Sciences
- Anthropology
- Criminal Justice
- Political Science
- Psychology
- Social Work
- Sociology

Technology
- Architectural & Engineering Design Technology
- Automotive Technology
- Construction Supervision
- Diesel Technology
- Electrician Technology
- HVACR Technology
- Precision Manufacturing Technology
- Welding

BACCALAUREATE DEGREES
- Bachelor of Applied Science in: Organizational Leadership
- Bachelor of Applied Technology in:
  - Computer & Information Technologies
  - Medical & Health Services Management
  - Operations Management
- Bachelor of Science in Nursing: RN to BSN

1-855-GoToSTC
southtexascollege.edu

Pending Update

updated 08.22

South Texas College

Summary of Fall Semester Headcount, Unduplicated Annual Headcount and Annual Full Time Equivalent (FTE)

Academic Year	Fall Semester Headcount	Unduplicated Annual Headcount	Annual FTE
1993 - 94	1,055	2,719	1,318
1994 - 95	2,227	4,720	2,221
1995 - 96	3,254	6,893	3,087
1996 - 97	5,416	9,756	4,696
1997 - 98	6,849	11,861	5,737
1998 - 99	9,598	14,391	7,572
1999 - 00	10,364	15,214	7,901
2000 - 01	11,183	16,793	8,343
2001 - 02	12,443	18,357	9,275
2002 - 03	13,691	20,447	10,173
2003 - 04	15,228	21,927	10,529
2004 - 05	17,035	23,847	11,384
2005 - 06	16,233	23,594	11,147
2006 - 07	18,460	25,423	11,675
2007 - 08	19,808	27,940	12,805
2008 - 09	21,666	30,734	14,162
2009 - 10	26,368	36,169	17,918
2010 - 11	28,006	36,951	18,708
2011 - 12	29,513	38,900	18,747
2012 - 13	29,812	40,009	19,230
2013 - 14	30,233	40,458	19,509
2014 - 15	30,849	42,079	19,773
2015 - 16	33,994	45,665	21,422
2016 - 17	33,044	44,768	21,239
2017 - 18	31,374	43,251	21,394
2018 - 19	31,640	42,590	20,590
2019 - 20	32,478	43,524	21,705
2020 - 21	27,710	38,161	18,116
2021 - 22	28,184	39,325	18,420
2022 - 23	27,236		
2023 - 24*	27,366		

* Projected

South Texas College
Current & Plant Funds
Summary of Revenues, Expenditures, Transfers and Reserves by Fund

Budget for Fiscal Year 2023 - 2024

Fund	Revenues and Transfers*	Expenditures, Transfers and Reserves
Unrestricted Fund	$ 204,151,801	$ 204,151,801
Auxiliary Fund	$ 3,199,638	$ 3,199,638
Restricted Fund	$ 77,448,172	$ 77,448,172
Endowment Fund	$ 8,000	$ 8,000
Plant Fund - Unexpended - Construction	$ 36,744,604	$ 36,744,604
Plant Fund - Renewals & Replacements	$ 11,290,040	$ 11,290,040
Plant Fund - Retirement of Indebtedness	$ 21,974,019	$ 21,974,019

* Amounts may include Fund Balance (Carryover).

SOUTH TEXAS COLLEGE

This page intentionally left blank

Unrestricted Fund Revenues

SOUTH TEXAS COLLEGE

This page intentionally left blank

South Texas College
Unrestricted Fund
Revenues by Source

Budget for Fiscal Year 2023 - 2024

Source of Revenues	FY '24 Budget	Percentage
State Appropriations	$ 52,994,625	25.96%
Tuition	55,810,730	27.35%
Fees	2,912,740	1.43%
Local Taxes	68,095,878	33.36%
Other Revenues	9,794,475	4.80%
Carryover Allocations	14,543,353	7.10%
Total Revenues	**$ 204,151,801**	**100.00%**

South Texas College
Unrestricted Fund
Revenues by Source

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024

Fiscal Year 2022 - 2023

Source of Revenues	FY '23 Budget (As Amended)	Percentage
State Appropriations	$ 40,139,033	20.06%
Tuition	33,444,043	16.71%
Fees	26,617,493	13.30%
Local Taxes	65,888,360	32.93%
Other Revenues	7,939,699	3.97%
HEERF Lost Revenue	7,507,655	3.75%
Carryover Allocations	18,567,464	9.28%
Total Revenues	**$ 200,103,747**	**100.00%**

Fiscal Year 2023 - 2024

Source of Revenues	FY '24 Budget	Percentage
State Appropriations	$ 52,994,625	25.96%
Tuition	55,810,730	27.35%
Fees	2,912,740	1.43%
Local Taxes	68,095,878	33.36%
Other Revenues	9,794,475	4.80%
Carryover Allocations	14,543,353	7.10%
Total Revenues	**$ 204,151,801**	**100.00%**

South Texas College

Unrestricted Fund

Summary of Revenues - Budget and Actual

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024

Revenue Source	FY '22 Budget (As Amended)	FY '22 Actual	FY '23 Budget (As Amended)	FY '23 Estimated*	FY '24 Budget
State Appropriations	$ 49,098,912	$ 48,969,452	$ 40,139,033	$ 40,127,475	$ 52,994,625
Tuition	33,967,161	31,415,641	33,444,043	32,617,834	55,810,730
Fees	28,686,753	31,164,112	26,617,493	27,179,775	2,912,740
Local Taxes	58,273,025	64,294,497	65,888,360	68,997,165	68,095,878
Other Revenues	6,437,408	8,994,859	7,939,699	21,440,314	9,794,475
HEERF Lost Revenue	7,738,146	7,845,047	7,507,655	7,507,655	-
Carryover Allocations	10,032,943	10,032,943	18,567,464	18,567,464	14,543,353
Total Unrestricted Fund Revenues	**$ 194,234,348**	**$ 202,716,551**	**$ 200,103,747**	**$ 216,437,682**	**$ 204,151,801**

* Amounts are estimated. Actual amounts will be available after fiscal year end and completion of audit.

The Unrestricted Fund includes those economic resources of the college which are expendable for the purpose of performing the primary missions of the institution-instruction, research, and public service - and which are not restricted by external sources or designated by the governing board of other than operating expenditures.

Note:
State Appropriations Revenues include state on-behalf benefits which are budgeted in the Unrestricted Fund and are subsequently transferred to the Restricted Fund along with related expenditures for Annual Financial Report purposes.

Unrestricted Fund Expenditures

SOUTH TEXAS COLLEGE

This page intentionally left blank

South Texas College
Unrestricted Fund
Expenditures by Function
(Without Transfers and Reserves)

Budget for Fiscal Year 2023 - 2024

Function	FY '24 Budget	Percentage
Instruction	$ 88,121,451	45.86%
Public Service	59,839	0.03%
Academic Support	21,836,222	11.36%
Student Services	13,053,031	6.79%
Institutional Support	40,631,729	21.15%
Operation & Maintenance	28,449,529	14.81%
Total Expenditures	**$ 192,151,801**	**100.00%**

South Texas College
Unrestricted Fund
Expenditures by Function
(Without Transfers and Reserves)

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024

Fiscal Year 2022 - 2023

Function	FY '23 Budget (As Amended)	Percentage
Instruction	$ 83,075,562	45.13%
Public Service	1,249,161	0.68%
Academic Support	19,591,485	10.64%
Student Services	11,653,430	6.33%
Institutional Support	42,123,349	22.88%
Operation & Maintenance	26,403,105	14.34%
Total Expenditures	**$ 184,096,092**	**100.00%**

Fiscal Year 2023 - 2024

Function	FY '24 Budget	Percentage
Instruction	$ 88,121,451	45.86%
Public Service	59,839	0.03%
Academic Support	21,836,222	11.36%
Student Services	13,053,031	6.79%
Institutional Support	40,631,729	21.15%
Operation & Maintenance	28,449,529	14.81%
Total Expenditures	**$ 192,151,801**	**100.00%**

South Texas College
Unrestricted Fund
Expenditures by Classification
(Without Transfers and Reserves)

Budget for Fiscal Year 2023 - 2024

Classification	FY '24 Budget	Percentage
Salaries	$ 115,123,059	59.91%
Benefits	26,574,971	13.83%
Operating	44,815,629	23.33%
Travel	2,535,102	1.32%
Capital	3,103,040	1.61%
Total Expenditures	**$ 192,151,801**	**100.00%**

South Texas College
Unrestricted Fund
Expenditures by Classification
(Without Transfers and Reserves)

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024

Fiscal Year 2022 - 2023

Classification	FY '23 Budget (As Amended)	Percentage
Salaries	$ 110,861,613	60.22%
Benefits	25,982,461	14.11%
Operating	41,612,382	22.60%
Travel	2,355,768	1.28%
Capital	3,283,868	1.79%
Total Expenditures	**$ 184,096,092**	**100.00%**

Fiscal Year 2023 - 2024

Classification	FY '24 Budget	Percentage
Salaries	$ 115,123,059	59.91%
Benefits	26,574,971	13.83%
Operating	44,815,629	23.33%
Travel	2,535,102	1.32%
Capital	3,103,040	1.61%
Total Expenditures	**$ 192,151,801**	**100.00%**

South Texas College
Unrestricted Fund
Summary of Expenditures by Function and Classification

Budget for Fiscal Year 2023 - 2024

Function / Classification	Salaries	Percent of Total	Benefits	Percent of Total	Operating	Percent of Total
Instruction	$ 58,960,209	51.22%	$ 13,565,122	51.04%	$ 12,296,783	27.44%
Public Service	1	0.00%	20,329	0.08%	34,923	0.08%
Academic Support	14,564,704	12.65%	3,249,690	12.23%	3,240,733	7.23%
Student Services	9,117,000	7.92%	2,138,127	8.05%	1,565,808	3.49%
Institutional Support	20,299,882	17.63%	4,700,786	17.69%	14,680,931	32.76%
Operation & Maintenance - Plant	12,181,263	10.58%	2,900,917	10.91%	12,996,451	29.00%
Total - Without Transfers & Reserves	**115,123,059**	**100.00%**	**26,574,971**	**100.00%**	**44,815,629**	**100.00%**
Percent of Total Expenditures Without Transfers & Reserves	59.91%		13.83%		23.33%	
Transfers and Reserves						
Transfer-Construction Fund	-		-		10,000,000	
Contingency	-		-		2,000,000	
Total Transfers and Reserves	-		-		**12,000,000**	
Total Unrestricted Budget Expenditures/Transfers/Reserves	**$ 115,123,059**		**$ 26,574,971**		**$ 56,815,629**	
Percent of Total Expenditures With Transfers and Reserves	56.39%		13.02%		27.83%	

South Texas College
Unrestricted Fund
Summary of Expenditures by Function and Classification

Budget for Fiscal Year 2023 - 2024

(Continued)

Travel	Percent of Total	Capital	Percent of Total	Total	Percent of Total Budget W/O Trans/Reserv	Percent of Total Budget With Trans/Reserv
$ 1,300,757	51.31%	$ 1,998,580	64.41%	$ 88,121,451	45.86%	43.16%
4,586	0.18%	-	0.00%	59,839	0.03%	0.03%
446,355	17.61%	334,740	10.79%	21,836,222	11.36%	10.70%
232,096	9.16%	-	0.00%	13,053,031	6.79%	6.39%
435,410	17.18%	514,720	16.59%	40,631,729	21.15%	19.90%
115,898	4.56%	255,000	8.21%	28,449,529	14.81%	13.94%
2,535,102	**100.00%**	**3,103,040**	**100.00%**	**192,151,801**	**100.00%**	**94.12%**
1.32%		1.61%		100.00%		
-		-		10,000,000		
-		-		2,000,000		
-		-		**12,000,000**		**5.88%**
$ 2,535,102		**$ 3,103,040**		**$ 204,151,801**		**100.00%**
1.24%		1.52%		100.00%		

SOUTH TEXAS COLLEGE

This page intentionally left blank

Unrestricted Fund Capital Expenditures

South Texas College
Unrestricted Fund
Summary of Capital Expenditures by Function and Organization

Budget for Fiscal Year 2023 - 2024

Organization Name	Organization Code	Total
Instruction		
RCPSE - Non State	150049	$ 200,000
RCPSE - State	150050	100,000
Learning Outcomes	210027	90,000
Culinary Arts	221106	48,000
Biology	221301	60,000
HVACR	221407	22,880
Welding	221415	1,012,700
Emergency Medical Technology	224003	250,000
CPWE-State	600007	200,000
The Institute for Adv Manufacturing	600010	15,000
Total Instruction		**1,998,580**
Academic Support		
Dual Credit Programs	212100	64,740
Library Acquisition	530002	170,000
BAT and Support Materials	530008	35,000
Educ Tech Maintenance & Replacement	540008	65,000
Total Academic Support		**334,740**
Institutional Support		
Cashiers Office	410050	54,720
Systems and Networking	520002	460,000
Total Institutional Support		**514,720**
Operation & Maintenance		
Campus Police	450051	105,000
Security Surveillance	450053	150,000
Total Operation & Maintenance		**255,000**
Total Capital Expenditures		**$ 3,103,040**

SOUTH TEXAS COLLEGE

This page intentionally left blank

Auxiliary Fund

South Texas College

Auxiliary Fund

Summary of Revenues, Expenditures and Transfers - Budget and Actual

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024

Fiscal Year	Revenues* / Expenditures / Transfers	Budget	Actual**
2021-2022	Revenues	$ 3,963,217	$ 2,400,166
	Expenditures and Transfers	$ 3,963,217	$ 2,219,495
2022-2023	Revenues	$ 3,519,251	$ 3,519,251
	Expenditures and Transfers	$ 3,519,251	$ 3,519,251
2023-2024	Revenues	$ 3,199,638	
	Expenditures and Transfers	$ 3,199,638	

* Revenues may include Fund Balance (Carryover)
** Projected for Fiscal Year 2023

The *Auxiliary Fund* accounts for transactions of self-supporting activities. The fund exists to provide goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public. The assessed fee is direct related to, although not necessarily equal to, the cost of the goods or services. Examples include the College bookstore, food service, wellness center, child care center and general conferences.

SOUTH TEXAS COLLEGE

This page intentionally left blank

Restricted Fund

South Texas College

Restricted Fund

Summary of Revenues, Expenditures and Transfers - Budget and Actual

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024

Fiscal Year	Revenues / Expenditures/Transfers	Budget	Actual*
2021-2022	Revenues and Transfers	$ 176,195,958	$ 88,503,018
	Expenditures and Transfers	$ 176,195,958	$ 87,740,820
2022-2023	Revenues and Transfers	$ 109,408,572	$ 109,408,572
	Expenditures and Transfers	$ 109,408,572	$ 109,408,572
2023-2024	Revenues and Transfers	$ 77,448,172	
	Expenditures and Transfers	$ 77,448,172	

* Projected for Fiscal Year 2023

The *Restricted Fund* accounts for operating funds that have been restricted for a specific purpose by external parties, grants, contracts, donors, or legislation.

SOUTH TEXAS COLLEGE

This page intentionally left blank

Endowment Fund

South Texas College

Endowment Fund

Summary of Revenues, Expenditures and Transfers - Budget and Actual

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2024

Fiscal Year	Revenues* / Expenditures / Transfers	Budget	Actual**
2021-2022	Revenues	$ 300	$ 460
	Expenditures and Transfers	$ 300	$ 460
2022-2023	Revenues	$ 450	$ 12,173
	Expenditures and Transfers	$ 450	$ 12,173
2023-2024	Revenues	$ 8,000	
	Expenditures and Transfers	$ 8,000	

* Revenues may include Fund Balance (Carryover)
** Projected for Fiscal Year 2023

The Endowment Fund accounts for donor restricted gifts that are invested as per the donor's stated terms.

SOUTH TEXAS COLLEGE

This page intentionally left blank

Plant Funds

South Texas College
Plant Funds
Summary of Revenues, Expenditures and Transfers

Budget for Fiscal Year 2023 - 2024

Fund	Revenues and Transfers*	Expenditures and Transfers
Plant Fund - Unexpended - Construction Fund	$ 36,744,604	$ 36,744,604
Plant Fund - Renewals & Replacements Fund	$ 11,290,040	$ 11,290,040
Plant Fund - Retirement of Indebtedness Fund	$ 21,974,019	$ 21,974,019

*Amounts may include Fund Balance (Carryover).

The *Unexpended - Construction Fund* accounts for resources to be used for plant construction or acquisition.

The *Renewals and Replacements Fund* accounts for resources to be used for renewing and replacing facilities on existing College capital assets.

The *Retirement of Indebtedness Fund* accounts for funds held in reserve for paying principal and interest on debt, as well as related costs in accordance with bond indentures.

SOUTH TEXAS COLLEGE

This page intentionally left blank

Section 140.0045
Expenditures

South Texas College

Summary of Local Government Code Section 140.0045 Expenditures

Itemization of Certain Expenditures
Required in Certain Political Subdivision Budgets**

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2024

Expenditures	FY '22 Budget	FY '22 Actual	FY '23 Budget	FY '23 Estimated*	FY '24 Budget
Total Section 140.0045 Expenditures	$ 50,216	$ 108,246	$ 90,133	$ 117,509	$ 123,142

The budgeted and estimated expenditure amounts are included in various departmental organization budgets.

* Amounts are estimated. Audited actual amounts will be available after fiscal year end and completion of financial audit.
** Expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

SOUTH TEXAS COLLEGE

This page intentionally left blank

Resolution

Resolution No. 2023-010

A RESOLUTION ADOPTING THE BUDGET OF SOUTH TEXAS COLLEGE FOR THE FISCAL YEAR BEGINNING SEPTEMBER 1, 2023 AND ENDING AUGUST 31, 2024 IN ACCORDANCE WITH THE PROVISIONS OF THE TEXAS EDUCATION CODE AND ORDERING OTHER PROVISIONS RELATED TO THE SUBJECT MATTER HEREOF.

BE IT ORDERED BY THE BOARD OF TRUSTEES OF SOUTH TEXAS COLLEGE, THAT:

SECTION I: The Budget Estimate of revenues for South Texas College District (the "College District") and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning September 1, 2023, and ending August 31, 2024, as submitted by the President of the College, be, and the same is in all things, adopted and approved as the budget of all of the current revenues and expenses for the fiscal year beginning the 1st day of September, 2023, and ending the 31st day of August, 2024.

SECTION II: The amount of ad valorem taxes and revenue from other sources, as estimated by the President, is hereby appropriated out of the various Funds for the payment of operating expenses and capital outlay of the College District. A copy of the Budget Summary indicating such revenues and appropriating their expenditures is attached hereto and made a part hereof for all purposes as Exhibit "A" and shall remain on file in the Office of the President.

SECTION III: The sums indicated in Exhibit "A" are hereby appropriated in the Unrestricted Fund and College's Debt Service Fund out of the current year ad valorem taxes as collected for the purposes of maintenance and operation of the College District, as applicable, and applying the interest due on the general obligation bonds, redeeming the bonds as they mature, and creating sinking funds as required by such bonds.

SECTION IV: All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

SECTION V: This Resolution shall be and remain in full force and effect as of September 1, 2023.

SECTION VI: If any part, or parts, of this Resolution are found to be invalid or unconstitutional by a court having competent jurisdiction, then such invalidity or unconstitutionality shall not affect the remaining parts hereof and such remaining parts shall remain in full force and effect, and to the extent this Resolution is considered severable.

CONSIDERED, PASSED and **APPROVED** this _____ day of August, 2023 at a meeting of the Board of Trustees of South Texas College District at which a quorum was present and which was held in accordance with the Texas Government Code Chapter *551.*

SIGNED this _____ day of August, 2023.

SOUTH TEXAS COLLEGE DISTRICT

By: _____
Rose Benavidez, Chair

ATTEST:

By: _____
Victoria Cantú, Secretary

Appendix

2022 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

South Texas College	956-872-3558
Taxing Unit Name	Phone *(area code and number)*
3201 W Pecan McAllen TX 78501	www.southtexascollege.edu
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 46,129,368,076
2.	**2021 tax ceilings.** Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 4,992,466,715
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 41,136,901,361
4.	**2021 total adopted tax rate.**		$ 0.1715 /$100
5.	**2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**		
	A. Original 2021 ARB values:	$ 115,087,969	
	B. 2021 values resulting from final court decisions:	- $ 96,008,221	
	C. 2021 value loss. Subtract B from A.[3]		$ 19,079,748
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$ 178,648,085	
	B. 2021 disputed value:	- $ 28,103,582	
	C. 2021 undisputed value. Subtract B from A.[4]		$ 150,544,503
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 169,624,251

[1] Tex. Tax Code § 26.012(14)
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)

Pending Update

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 41,306,525,612
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory.[5]	$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2021 market value: ..... $ 57,889,588 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + $ 38,430,706 **C. Value loss.** Add A and B.[6]	$ 96,320,294
11.	**2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. **A. 2021 market value:** ..... $ 744,625 **B. 2022 productivity or special appraised value:** ..... - $ 41,510 **C. Value loss.** Subtract B from A.[7]	$ 703,115
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 97,023,409
13.	**2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 41,209,502,203
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 70,674,296
16.	**Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.[9]	$ 67,313
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 70,741,609
18.	**Total 2022 taxable value on the 2022 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** ..... $ 50,864,349,747 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ ____ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **D. Tax increment financing:** Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] ..... - $ 0 **E. Total 2022 value.** Add A and B, then subtract C and D.	$ 50,864,349,747

Pending Update

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. 2022 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 796,432,852 **B. 2022 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 796,432,852
20.	**2022 tax ceilings.** Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 5,423,563,664
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 46,237,218,935
22.	**Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed. [18]	$ 0
23.	**Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2022. [19]	$ 1,237,847,927
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 1,237,847,927
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 44,999,371,008
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.1572 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. [21]	$ _____ /$100

Pending Update

SECTION 2: Voter-Approval Tax Rate

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

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 Worksheet	Amount/Rate
28.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.1400 /$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 41,306,525,612

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 57,829,135
31.	**Adjusted 2021 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2021.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	+ $ 54,400	
	B. **2021 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **2021 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 54,400	
	E. Add Line 30 to 31D.		$ 57,883,535
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet*		$ 44,999,371,008
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.1286 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. **2022 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **2021 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	$ 0	
	B. **2021 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

Pending Update

[22] [Reserved for expansion]
[23] Tex. Tax Code § 26.044
[24] Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	$ 0	
	B. **2021 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$ 0	
	B. **2021 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
	A. **Amount appropriated for public safety in 2021.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
	B. **Expenditures for public safety in 2021.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.1286 /$100
40.	**Adjustment for 2021 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0 /$100	
	C. Add Line 40B to Line 39.		$ 0.1286 /$100
41.	**2022 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.1388 /$100

Pending Update

[25] Tex. Tax Code § 26.0442
[26] Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2022 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total 2022 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount ..... $ 13,198,523 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 2,600,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 10,598,523
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$ 10,598,523
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector. [30] ..... 100.00 % **B.** Enter the 2021 actual collection rate. ..... 100.94 % **C.** Enter the 2020 actual collection rate. ..... 103.01 % **D.** Enter the 2019 actual collection rate. ..... 101.23 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.94 %
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 10,499,824
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 46,237,218,935
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.0227 /$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.1615 /$100
D49.	***Disaster Line 49 (D49):* 2022 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ /$100

Pending Update

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 46,237,218,935
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.1572 /$100
56.	**2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$ 0.1572 /$100
57.	**2022 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.1615 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.1615 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 46,237,218,935
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2022 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.1615 /$100

[32] Tex. Tax Code § 26.041(d)
[33] Tex. Tax Code § 26.041(i)
[34] Tex. Tax Code § 26.041(d)
[35] Tex. Tax Code § 26.04(c)
[36] Tex. Tax Code § 26.04(c)
[37] Tex. Tax Code § 26.045(d)
[38] Tex. Tax Code § 26.045(i)

Pending Update

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.0067 /$100
64.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.0075 /$100
65.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$ 0 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.0000 /$100
67.	**2022 voter-approval tax rate, adjusted for unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.1615 /$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.1286 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 46,237,218,935
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.0010 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.0227 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.0000 /$100

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

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

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

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

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

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)

Pending Update

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.1715 /$100
74.	**Adjusted 2021 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. **- or -** If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2021 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.1715 /$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 41,209,502,203
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 70,674,296
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 44,999,371,008
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0 /$100
80.	**2022 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.1615 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.1572 /$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate ..... $ 0.1615 /$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate. ..... $ 0.0000 /$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. [50]

print here Vice President for Finance and Adminstrative Services
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative Date

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §§ 26.04(c-2) and (d-2)

Pending Update

SOUTH TEXAS COLLEGE

This page intentionally left blank

SOUTH TEXAS COLLEGE

BUDGET

FISCAL YEAR

2023
2024