

BUDGET BUDGET BUDGET BUDGET
BUDGET **BUDGET** BUDGET
BUDGET BUDGET BUDGET

FISCAL YEAR

2021
2022



**SERVING HIDALGO COUNTY &
STARR COUNTY, TEXAS**

South Texas College Budget

Fiscal Year 2021-2022



**SOUTH TEXAS
COLLEGE**

Hidalgo County and Starr County, Texas

South Texas College
Budget
For the Fiscal Year Ending August 31, 2022

TABLE OF CONTENTS

INTRODUCTORY SECTION

Board of Trustees and President	1-3
Comprehensive Mission: Vision, Mission, and Core Values	4
Fact Sheet 2021-2022	5
Meta-Majors Program Clusters 2021-2022.....	6
Summary of Fall Semester Headcount, Unduplicated Annual Headcount and Annual Full Time Equivalent (FTE).....	7
Summary of Revenues and Transfers and Expenditures, Transfers and Reserves by Fund	8

UNRESTRICTED FUND REVENUES

Revenues by Source - Pie Chart.....	10
Revenues by Source - Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2022 - Pie Chart	11
Summary of Revenues - Budget and Actual - Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2022	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, 2022 - 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, 2022 - 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, 2022	23
--	----

South Texas College
Budget
For the Fiscal Year Ending August 31, 2022

TABLE OF CONTENTS *(Continued)*

RESTRICTED FUND

Summary of Revenues, Expenditures and Transfers - Budget and Actual - Comparison of Previous
Fiscal Years with Fiscal Year Ending August 31, 2022 25

ENDOWMENT FUND

Summary of Revenues, Expenditures and Transfers – Budget and Actual - Comparison of Previous
Fiscal Years with Fiscal Year Ending August 31, 2022 27

PLANT FUNDS

Summary of Revenues, Expenditures and Transfers 29

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 2021-2022 33-34

APPENDIX

2021 Tax Rate Calculation Worksheet 35-49

Introductory Section

South Texas College
Budget
For the Fiscal Year Ending August 31, 2022

Board of Trustees and President

ROSE BENAVIDEZ
CHAIR



President of Starr County Industrial Foundation
District 1
Representing Starr County
First Term: Nov. 2009 – May 2012
Second Term: May 2012 – May 2018
Third Term: May 2018 – May 2024
Serves as Chair of Board, member of the Finance, Audit, & Human Resources Committee, and member of the Facilities Committee.
Formerly served as Chair and Vice Chair of the Board, member of the Facilities Committee, and member of the Finance, Audit, & Human Resources Committee.

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 Term: May 1996 – May 2002
Second Term: May 2002 – May 2008
Third Term: May 2008 – May 2014
Fourth Term: May 2014 – May 2020
Fifth Term: May 2020 – May 2026
Serves as Vice Chair of the Board, Chair of the Education and Workforce Development Committee and member of the Facilities Committee.
Formerly served as Chair and Vice Chair of the Board, Chair and member of the Facilities Committee, Chair and member of the Education and Workforce Development Committee, and member of the Finance, Audit, & Human Resources Committee.

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 Term: May 2018 – May 2024
Serves as Secretary of the Board and member of the Education and Workforce Development Committee.

South Texas College
Budget
For the Fiscal Year Ending August 31, 2022

Board of Trustees and President

PAUL R. RODRIGUEZ
MEMBER



CEO of Valley Land Title Co.
District 3
Representing South McAllen, Southwest Pharr, Hidalgo, Sharyland, Southeast Mission, and Granjeno
First Term: August 2012 – May 2016
Second Term: May 2016 – May 2022
Serves as member of the Finance, Audit, & Human Resources Committee, and member of the Facilities Committee.
Formerly served as Chair and Secretary of the Board, Chair and member of the Finance, Audit, & Human Resources Committee, and member of the Facilities Committee.

GARY GURWITZ
MEMBER



Managing Partner, Atlas, Hall & Rodriguez, L.L.P., McAllen
District 4
Representing North McAllen, Northwest Pharr, Palmhurst, Northeast Mission, and Southwest Edinburg
(Appointed 1993 - 1998)
Second Term: May 1998 – May 2004
Third Term: May 2004 – May 2010
Fourth Term: May 2010 – May 2016
Fifth Term: May 2016 – May 2022
Serves as Chair of the Facilities Committee and member of the Education and Workforce Development Committee.
Formerly served as Chair, Vice Chair, and Secretary of the Board, Chair and member of the Facilities Committee, member of the Finance, Audit, & Human Resources Committee, and member of the Education and Workforce Development Committee.

RENE GUAJARDO
MEMBER



Student Services Director, Crystal City ISD
District 6
Representing Donna, South Alamo, South San Juan, Southeast Pharr, South Weslaco, and Progreso
First Term: May 2018 – May 2024
Serves as member of the Finance, Audit, & Human Resources Committee.
Formerly served as member of the Education and Workforce Development Committee.

**South Texas College
Budget
For the Fiscal Year Ending August 31, 2022**

Board of Trustees and President

**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 Term: November 2020 – May 2026

**DR. RICARDO J. SOLIS
PRESIDENT**



College President: July 2021 - Present



Vision, Mission, and Core Values

Comprehensive Mission for 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.





**SOUTH TEXAS
COLLEGE**

FACT SHEET



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 45,000 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, a 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 Program is one of the largest in the State of Texas, is a national model of collaboration and is accredited by the National Alliance of Concurrent Enrollment Partnerships. The Dual Credit Programs offers 4 options, including dual credit course, 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 118,000 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, industries 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 their 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 AND CERTIFICATES

South Texas College offers 127 degrees and certificate program options including Associate's degrees in various art, science, technology and allied health fields of study. Of those, 32 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 Technology 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.

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 22 associate degrees, 10 certificates and all four 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.

VITAL STATISTICS

- Over 28,000 credit students (Fall 2020)
- Close to 17,000 non-credit students (2019-2020 year)
- More than 95% of students are Hispanic
- More than 60% of the traditional student population are the first in their families to attend college (excludes dual enrollment)
- More than 60% of traditional students receive Pell grants (excludes dual enrollment)

Class size averages 22 students per faculty 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

PRESIDENT

Dr. Ricardo J. Solis

BOARD OF TRUSTEES

Rose Benavidez
Chair

Dr. Alejo Salinas
Vice Chair

Victoria Cantú
Secretary

Paul R. Rodriguez
Member

Gary Gurwitz
Member

Rene Guajardo
Member

Danny Guzman
Member

SOUTHTEXASCOLLEGE.EDU



Experience
Exceptional

META-MAJORS PROGRAM CLUSTERS 2021-2022

For the 2021-2022 academic year, STC offers 127 degree and certificate options. The awards available to its students include: three Bachelor of Applied Technology (B.A.T.), one Bachelor of Applied Science (B.A.S.), one Bachelor of Science in Nursing (B.S.N.), one Associate of Arts (A.A.) Degree in 22 fields of study, one Associate of Arts in Teaching (A.A.T.) in 3 fields of study, one Associate of Science (A.S.) Degree in 9 fields of study, 40 Associate of Applied Science (A.A.S) Degrees, and 48 Certificates of Completion.

Business

- Administrative Office Assistant
- Business Administration (AA)
- Business Administration (AAS)
- Culinary Arts
- Human Resources Specialist

Computer & Information Technology

- Computer and Advanced Technologies
- Computer Information Systems
- Computer Science
- Cybersecurity
- Information Technology

Education & Kinesiology

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

Fine and Performing Arts

- Dance
- Drama
- Graphic Arts
- Music
- Visual Arts

Health Sciences

- Associate Degree Nursing
- Diagnostic Medical Sonography
- Emergency Medical Technology
- 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 and Interpreting
- Communication
- English
- History
- Interdisciplinary Studies
- Language and 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 and Behavioral Sciences

- Anthropology
- Criminal Justice
- Political Science
- Psychology
- Social Work
- Sociology

Technology

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

SouthTexasCollege.edu

1-855-GoToSTC

BACCALAUREATE DEGREES

- Bachelor of Applied Science in **Organizational Leadership**
- Bachelor of Applied Technology in **Computer and Information Technologies**
- Bachelor of Applied Technology in **Medical and Health Services Management**
- Bachelor of Applied Technology in **Technology Management**
- Bachelor of Science in **Nursing: RN to BSN**

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		
2021 - 22*	28,500		

* Projected

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

Budget for Fiscal Year 2021 - 2022

Fund	Revenues and Transfers*	Expenditures, Transfers and Reserves
Unrestricted Fund	\$ 182,717,923	\$ 182,717,923
Auxiliary Fund	\$ 3,963,217	\$ 3,963,217
Restricted Fund	\$ 176,195,958	\$ 176,195,958
Endowment Fund	\$ 300	\$ 300
Plant Fund - Unexpended - Construction	\$ 12,639,709	\$ 12,639,709
Plant Fund - Renewals & Replacements	\$ 6,590,868	\$ 6,590,868
Plant Fund - Retirement of Indebtedness	\$ 13,801,299	\$ 13,801,299

* Amounts may include Fund Balance (Carryover).

Unrestricted Fund Revenues



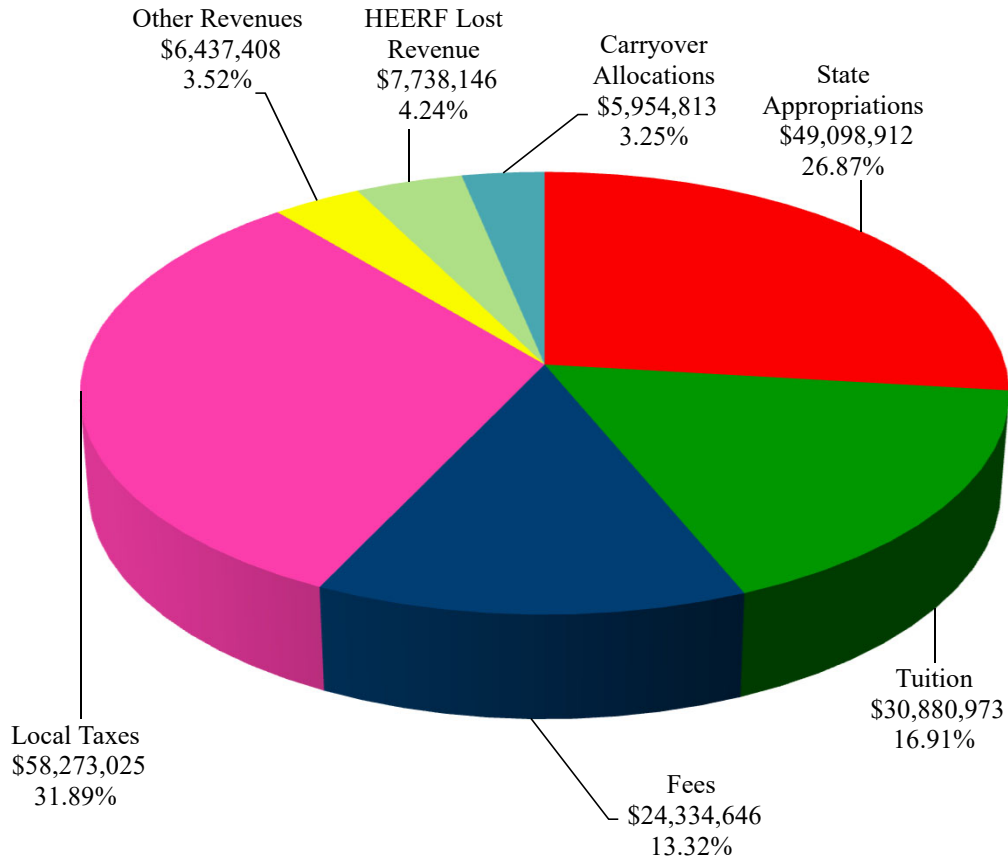
SOUTH TEXAS COLLEGE

This page intentionally left blank.

South Texas College Unrestricted Fund Revenues by Source

Budget for Fiscal Year 2021 - 2022

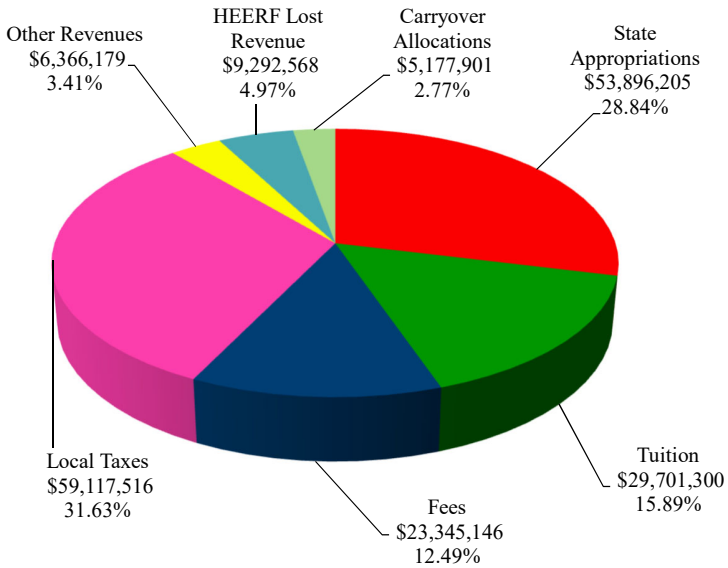
Source of Revenues	FY '22 Budget	Percentage
State Appropriations	\$ 49,098,912	26.87%
Tuition	30,880,973	16.91%
Fees	24,334,646	13.32%
Local Taxes	58,273,025	31.89%
Other Revenues	6,437,408	3.52%
HEERF Lost Revenue	7,738,146	4.24%
Carryover Allocations	5,954,813	3.25%
Total Revenues	\$ 182,717,923	100.00%



South Texas College Unrestricted Fund Revenues by Source

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2022

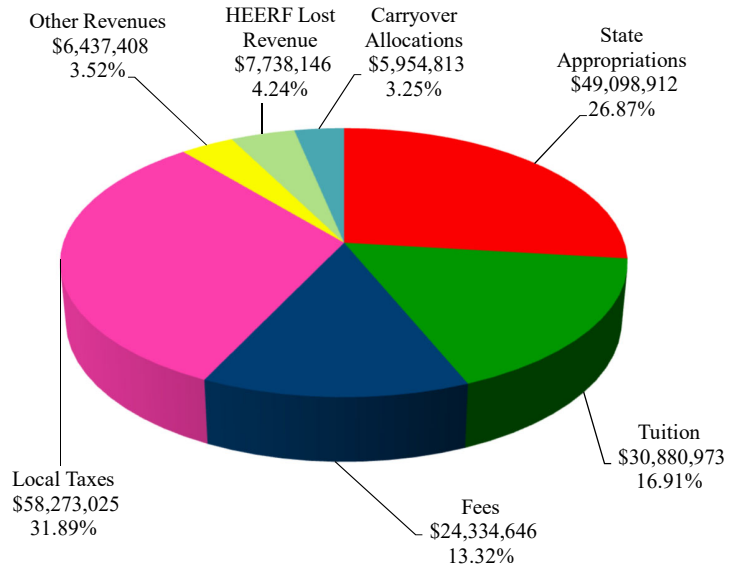
Fiscal Year 2021



Source of Revenues	FY '21 Budget (As Amended)	Percentage
State Appropriations	\$ 53,896,205	28.84%
Tuition	29,701,300	15.89%
Fees	23,345,146	12.49%
Local Taxes	59,117,516	31.63%
Other Revenues	6,366,179	3.41%
HEERF Lost Revenue	9,292,568	4.97%
Carryover Allocations	5,177,901	2.77%
Total Revenues	\$ 186,896,815	100.00%

Fiscal Year 2022

Source of Revenues	FY '22 Budget	Percentage
State Appropriations	\$ 49,098,912	26.87%
Tuition	30,880,973	16.91%
Fees	24,334,646	13.32%
Local Taxes	58,273,025	31.89%
Other Revenues	6,437,408	3.52%
HEERF Lost Revenue	7,738,146	4.24%
Carryover Allocations	5,954,813	3.25%
Total Revenues	\$ 182,717,923	100.00%



South Texas College
Unrestricted Fund
Summary of Revenues - Budget and Actual

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2022

Revenue Source	FY '20 Budget (As Amended)	FY '20 Actual	FY '21 Budget (As Amended)	FY '21 Estimated*	FY '22 Budget
State Appropriations	\$ 48,445,377	\$ 48,642,952	\$ 53,896,205	\$ 53,901,840	\$ 49,098,912
Tuition	37,736,025	32,688,955	29,701,300	30,600,491	30,880,973
Fees	28,870,091	29,035,554	23,345,146	24,950,853	24,334,646
Local Taxes	51,707,955	56,146,535	59,117,516	59,972,798	58,273,025
Other Revenues	8,762,488	11,297,928	6,366,179	8,845,588	6,437,408
HEERF Lost Revenue	-	-	9,292,568	11,340,769	7,738,146
Carryover Allocations	6,455,238	6,455,238	5,177,901	5,177,901	5,954,813
Total Unrestricted Fund Revenues	\$ 181,977,174	\$ 184,267,162	\$ 186,896,815	\$ 194,790,240	\$ 182,717,923

* 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



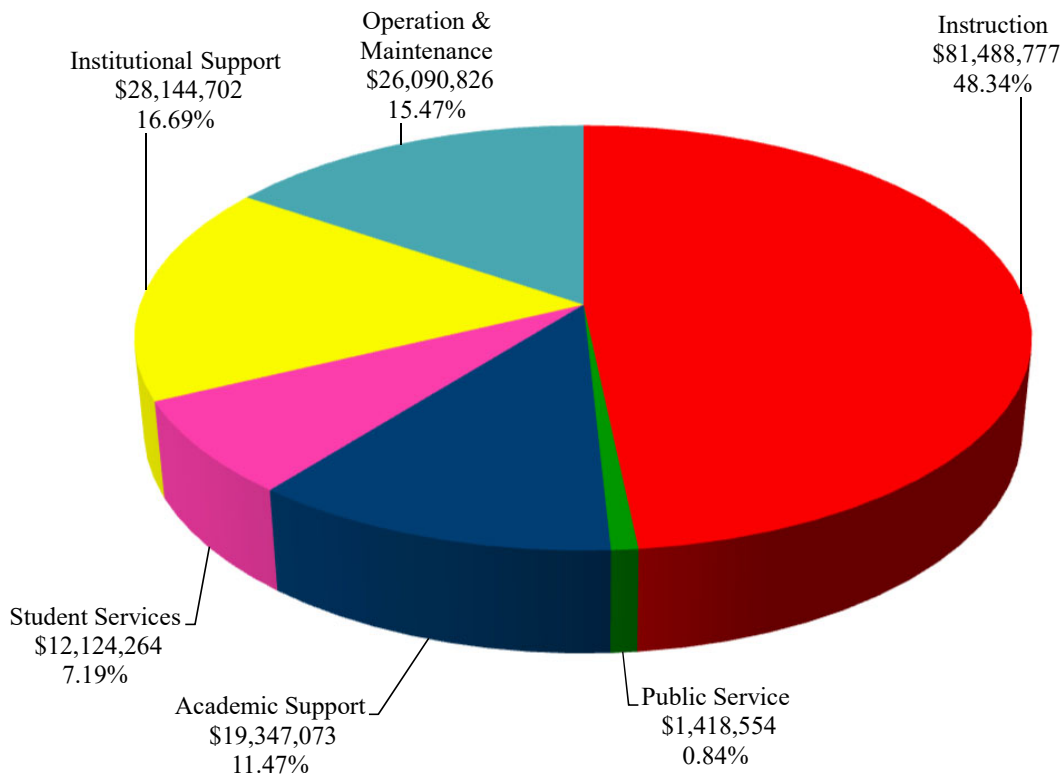
SOUTH TEXAS COLLEGE

This page intentionally left blank.

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

Budget for Fiscal Year 2021 - 2022

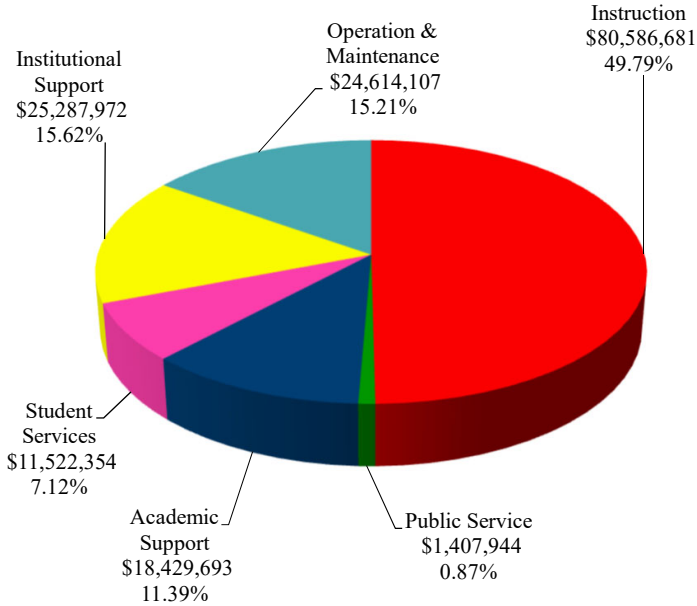
Function	FY '22 Budget	Percentage
Instruction	\$ 81,488,777	48.34%
Public Service	1,418,554	0.84%
Academic Support	19,347,073	11.47%
Student Services	12,124,264	7.19%
Institutional Support	28,144,702	16.69%
Operation & Maintenance	26,090,826	15.47%
Total Expenditures	\$ 168,614,196	100.00%



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

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2022

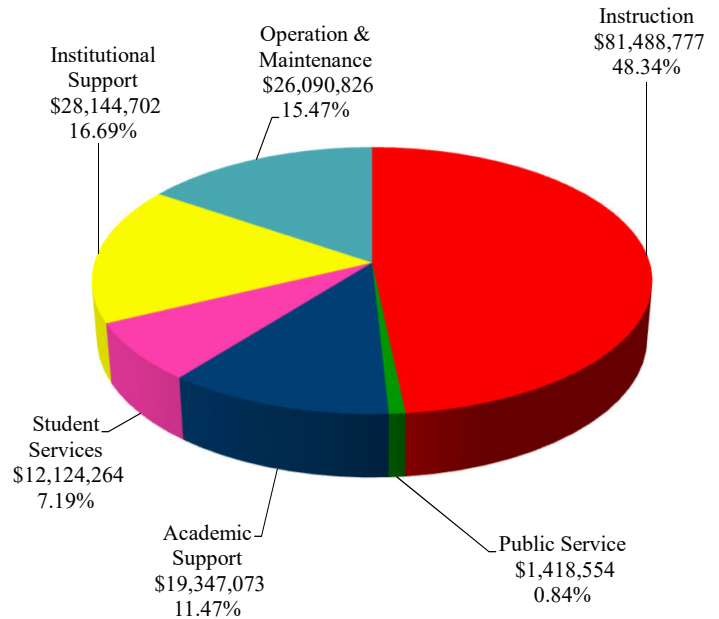
Fiscal Year 2021



Function	FY '21 Budget (As Amended)	Percentage
Instruction	\$ 80,586,681	49.79%
Public Service	1,407,944	0.87%
Academic Support	18,429,693	11.39%
Student Services	11,522,354	7.12%
Institutional Support	25,287,972	15.62%
Operation & Maintenance	24,614,107	15.21%
Total Expenditures	\$ 161,848,751	100.00%

Fiscal Year 2022

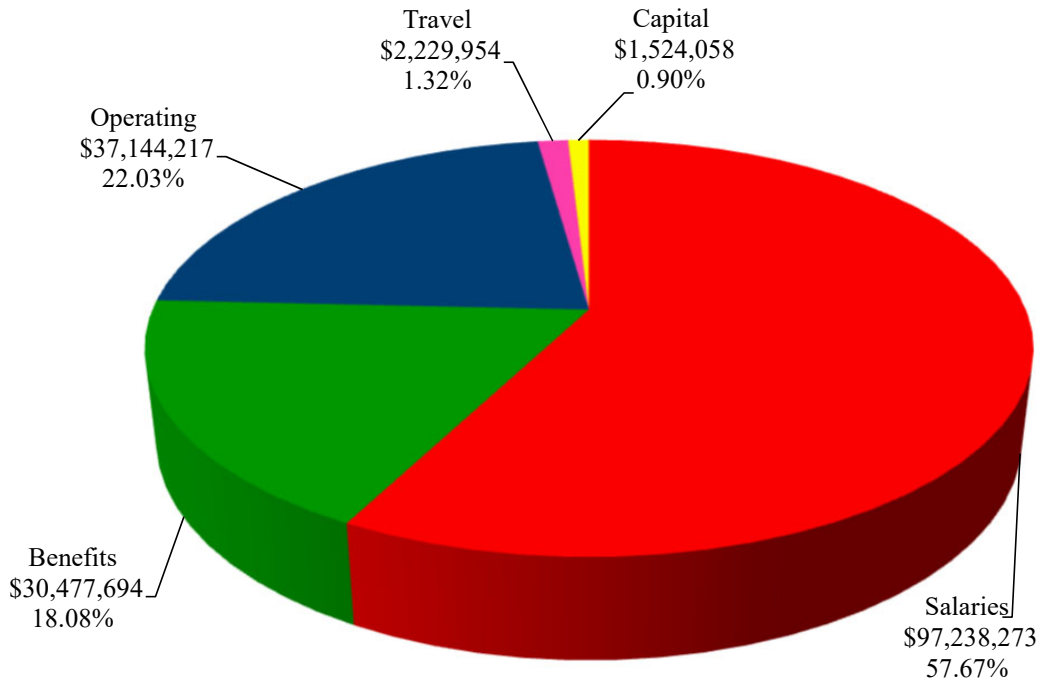
Function	FY '22 Budget	Percentage
Instruction	\$ 81,488,777	48.34%
Public Service	1,418,554	0.84%
Academic Support	19,347,073	11.47%
Student Services	12,124,264	7.19%
Institutional Support	28,144,702	16.69%
Operation & Maintenance	26,090,826	15.47%
Total Expenditures	\$ 168,614,196	100.00%



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

Budget for Fiscal Year 2021 - 2022

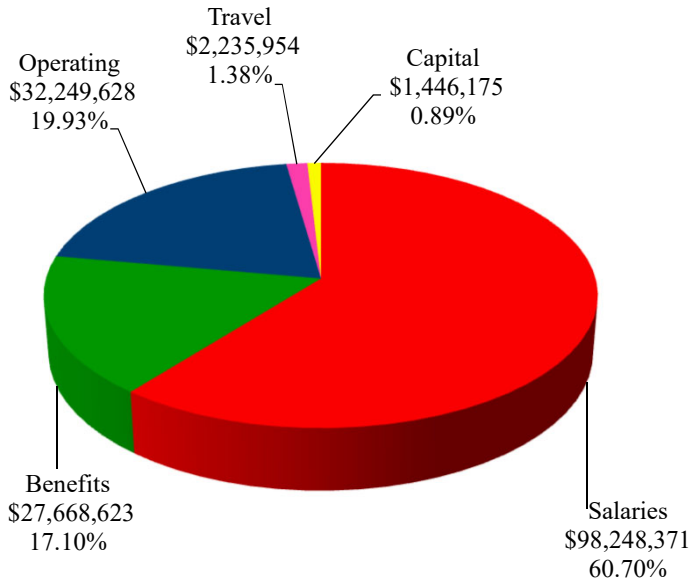
Classification	FY '22 Budget	Percentage
Salaries	\$ 97,238,273	57.67%
Benefits	30,477,694	18.08%
Operating	37,144,217	22.03%
Travel	2,229,954	1.32%
Capital	1,524,058	0.90%
Total Expenditures	\$ 168,614,196	100.00%



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

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2022

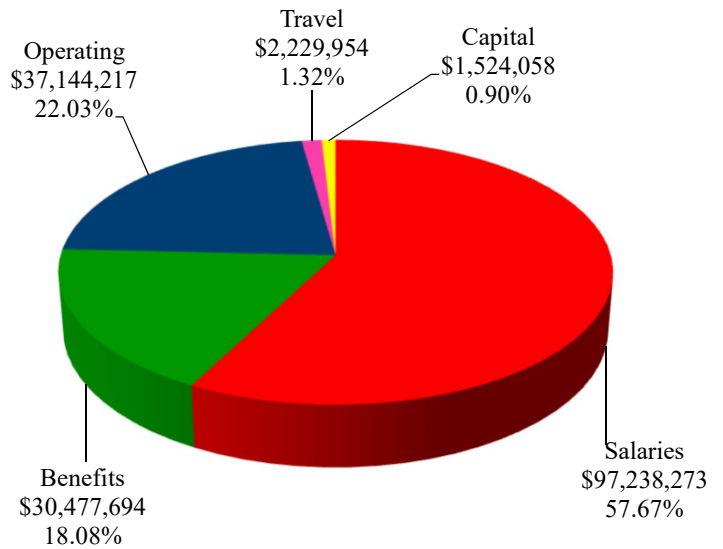
Fiscal Year 2021



Classification	FY '21 Budget (As Amended)	Percentage
Salaries	\$ 98,248,371	60.70%
Benefits	27,668,623	17.10%
Operating	32,249,628	19.93%
Travel	2,235,954	1.38%
Capital	1,446,175	0.89%
Total Expenditures	\$ 161,848,751	100.00%

Fiscal Year 2022

Classification	FY '22 Budget	Percentage
Salaries	\$ 97,238,273	57.67%
Benefits	30,477,694	18.08%
Operating	37,144,217	22.03%
Travel	2,229,954	1.32%
Capital	1,524,058	0.90%
Total Expenditures	\$ 168,614,196	100.00%



South Texas College
Unrestricted Fund
Summary of Expenditures by Function and Classification
Budget for Fiscal Year 2021 - 2022

Function / Classification	Salaries	Percent of Total	Benefits	Percent of Total	Operating	Percent of Total
Instruction	\$ 53,836,327	55.37%	\$ 16,644,153	54.62%	\$ 9,262,315	24.94%
Public Service	586,672	0.60%	111,002	0.36%	495,041	1.33%
Academic Support	11,489,453	11.82%	3,498,830	11.48%	3,650,251	9.83%
Student Services	7,687,211	7.91%	2,495,565	8.19%	1,666,998	4.49%
Institutional Support	13,498,178	13.88%	4,387,200	14.39%	9,881,979	26.60%
Operation & Maintenance - Plant	10,140,432	10.42%	3,340,944	10.96%	12,187,633	32.81%
Total - Without Transfers & Reserves	97,238,273	100.00%	30,477,694	100.00%	37,144,217	100.00%
Percent of Total Expenditures Without Transfers & Reserves	57.67%		18.08%		22.03%	
Transfers and Reserves						
Transfer-Construction Fund	-		-		3,500,000	
Transfer-ITED	-		-		865,581	
Contingency	-		-		2,000,000	
HEERF Fund Balance Reserve	-		-		7,738,146	
Total Transfers and Reserves	-		-		14,103,727	
Total Unrestricted Budget Expenditures/Transfers/Reserves	\$ 97,238,273		\$ 30,477,694		\$ 51,247,944	
Percent of Total Expenditures With Transfers and Reserves	53.22%		16.68%		28.05%	

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

Budget for Fiscal Year 2021 - 2022

(Continued)

<u>Travel</u>	<u>Percent of Total</u>	<u>Capital</u>	<u>Percent of Total</u>	<u>Total</u>	<u>Percent of Total Budget W/O Trans/Reserv</u>	<u>Percent of Total Budget With Trans/Reserv</u>
\$ 1,129,310	50.64%	\$ 616,672	40.46%	\$ 81,488,777	48.34%	44.60%
32,582	1.46%	193,257	12.68%	1,418,554	0.84%	0.78%
404,491	18.14%	304,048	19.95%	19,347,073	11.47%	10.59%
239,510	10.74%	34,980	2.30%	12,124,264	7.19%	6.64%
298,386	13.38%	78,959	5.18%	28,144,702	16.69%	15.40%
125,675	5.64%	296,142	19.43%	26,090,826	15.47%	14.27%
2,229,954	100.00%	1,524,058	100.00%	168,614,196	100.00%	92.28%
1.32%		0.90%		100.00%		
-		-		3,500,000		
-		-		865,581		
-		-		2,000,000		
-		-		7,738,146		
-		-		14,103,727		7.72%
\$ 2,229,954		\$ 1,524,058		\$ 182,717,923		100.00%
1.22%		0.83%		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 2022

Organization Name	Organization Code	Total
Instruction		
Learning Outcomes	210027	\$ 90,000
Biology	221301	38,426
Chemistry	221304	12,261
Emergency Medical Technology	224003	81,015
CPWE State	600007	150,000
Technology-Instruction	Multiple	244,970
Total Instruction		616,672
Public Service		
RCPSE-State	150050	190,587
Technology-Public Service	Multiple	2,670
Total Public Service		193,257
Academic Support		
Library Acquisition	530002	216,769
BAT and Support Materials	530008	35,000
Technology-Academic Support	Multiple	52,279
Total Academic Support		304,048
Student Services		
Technology-Student Services	Multiple	34,980
Total Student Services		34,980
Institutional Support		
Technology-Institutional Support	Multiple	78,959
Total Institutional Support		78,959
Operation & Maintenance		
Safety & Security	450002	100,000
Campus Police	450051	150,000
Technology-Operation & Maintenance	Multiple	46,142
Total Operation & Maintenance		296,142
Total Capital Expenditures		\$ 1,524,058



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, 2022

Fiscal Year	Revenues* / Expenditures / Transfers	Budget	Actual**
2019-2020	Revenues	\$ 4,005,102	\$ 2,819,278
	Expenditures and Transfers	\$ 4,005,102	\$ 2,627,299
2020-2021	Revenues	\$ 3,738,722	\$ 3,738,722
	Expenditures and Transfers	\$ 3,738,722	\$ 3,738,722
2021-2022	Revenues	\$ 3,963,217	
	Expenditures and Transfers	\$ 3,963,217	

* Revenues may include Fund Balance (Carryover)

** Projected for Fiscal Year 2021

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 directly 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, 2022

Fiscal Year	Revenues / Expenditures/Transfers	Budget	Actual*
2019-2020	Revenues and Transfers	\$ 95,415,543	\$ 80,608,481
	Expenditures and Transfers	\$ 95,415,543	\$ 80,089,432
2020-2021	Revenues and Transfers	\$ 116,582,667	\$ 116,582,667
	Expenditures and Transfers	\$ 116,582,667	\$ 116,582,667
2021-2022	Revenues and Transfers	\$ 176,195,958	
	Expenditures and Transfers	\$ 176,195,958	

* Projected for Fiscal Year 2021

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, 2022

Revenues	FY '20 Budget	FY '20 Actual	FY '21 Budget	FY '21 Estimated*	FY '22 Budget
Investment Interest Income	\$ 6,000	\$ 6,479	\$ 1,800	\$ 820	\$ 300
Other Funding Sources					
Carryover-Interest	13	-	10	-	-
Total Endowment Revenue	\$ 6,013	\$ 6,479	\$ 1,810	\$ 820	\$ 300
Expenditures/Transfers	FY '20 Budget	FY '20 Actual	FY '21 Budget	FY '21 Estimated*	FY '22 Budget
Non-Mandatory Transfers	\$ 6,000	\$ 6,479	\$ 1,800	\$ 820	\$ 300
Fund Balance Addition	13	-	10	-	-
Total Expenditures/Transfers	\$ 6,013	\$ 6,479	\$ 1,810	\$ 820	\$ 300
Balance	\$ 339,513	\$ 339,500	\$ 339,510	\$ 339,510	\$ 339,510

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



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 2021 - 2022

Fund	Revenues and Transfers*	Expenditures and Transfers
Plant Fund - Unexpended - Construction Fund	\$ 12,639,709	\$ 12,639,709
Plant Fund - Renewals & Replacements Fund	\$ 6,590,868	\$ 6,590,868
Plant Fund - Retirement of Indebtedness Fund	\$ 13,801,299	\$ 13,801,299

*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, 2022

<u>Expenditures</u>	<u>FY '20 Budget</u>	<u>FY '20 Actual</u>	<u>FY '21 Budget</u>	<u>FY '21 Estimated*</u>	<u>FY '22 Budget</u>
Total Section 140.0045 Expenditures	\$ 42,716	\$ 12,716	\$ 13,318	\$ 50,830	\$ 50,216

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. 2021-004

A RESOLUTION ADOPTING THE BUDGET OF SOUTH TEXAS COLLEGE FOR THE FISCAL YEAR BEGINNING SEPTEMBER 1, 2021 AND ENDING AUGUST 31, 2022 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, 2021, and ending August 31, 2022, 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, 2021, and ending the 31st day of August, 2022.

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, 2021.

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 24 day of August, 2021 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 24 day of August, 2021.

SOUTH TEXAS COLLEGE DISTRICT

By: 
Rose Benavidez, Chair

ATTEST:

By: 
Victoria Cantú, Secretary

Appendix

2021 Tax Rate Calculation Worksheet

Date: 08/17/2021 02:50 PM

Taxing Units Other Than School Districts or Water Districts

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 Districts without Chapter 313 Agreements* or 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$42,509,760,029
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$4,465,515,147
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$38,044,244,882
4. 2020 total adopted tax rate.	\$0.1718/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$131,968,892

B. 2020 values resulting from final court decisions:	\$116,421,825
C. 2020 value loss. Subtract B from A. ³	\$15,547,067
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$1,465,057,216
B. 2020 disputed value:	\$219,758,582
C. 2020 undisputed value. Subtract B from A. ⁴	\$1,245,298,634
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$1,260,845,701
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$39,305,090,583
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$54,306,041
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$45,872,303
C. Value loss. Add A and B. ⁵	\$100,178,344
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$10,800,822
B. 2021 productivity or special appraised value:	\$592,660
C. Value loss. Subtract B from A. ⁷	\$10,208,162
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$110,386,506
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$39,194,704,077
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$67,336,501
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$122,387

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$67,458,888
18. Total 2021 taxable value on the 2021 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:	\$45,214,407,716
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:	\$341,180
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$45,214,066,536
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 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	\$1,105,088,857
B. 2021 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.	\$1,105,088,857
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$4,815,198,572
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$41,503,956,821

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$955,829,969
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$955,829,969
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$40,548,126,852
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.1663/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.1400/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$39,305,090,583
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$55,027,126
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$97,278
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$97,278
E. Add Line 30 to 31D.	\$55,124,404
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$40,548,126,852
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.1359/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 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.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 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.</p> <p>B. 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.</p>	<p>\$0</p> <p>\$0</p>

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 lessor 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.	\$0
A. Amount appropriated for public safety in 2020. 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 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
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 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.1359/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, 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.	\$0.1359/\$100
41. 2021 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.	\$0.1467/\$100
D41. Disaster Line 41 (D41): 2021 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	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 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. <p>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).</p>	
<p>42. Total 2021 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:</p> <ol style="list-style-type: none"> (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 <p>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.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$13,727,806</p> <p>\$500,000</p> <p>\$0</p> <p>\$0</p> <p>\$13,227,806</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$0
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$13,227,806
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>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</p>	<p>100.00%</p> <p>101.02%</p> <p>101.23%</p> <p>101.98%</p> <p>101.02%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$13,094,244
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$41,503,956,821
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.0315/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.1782/\$100
D49. Disaster Line 49 (D49): 2021 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.	\$0.0000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
---	--------------------

<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
--	-----

<p>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</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
---	-----

<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$41,503,956,821
--	------------------

<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0/\$100
---	-----------

<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.1663/\$100
--	----------------

<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.1663/\$100
--	----------------

<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.1782/\$100
---	----------------

<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.1782/\$100
--	----------------

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control 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. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$41,503,956,821
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 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).	\$0.1782/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate 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; and⁴⁰
- 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

Unused Increment Rate Worksheet	Amount/Rate
63. 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
64. 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
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.1782/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.1359/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$41,503,956,821
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.0012
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0315/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.0000/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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 year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - - or - If a disaster occurred prior to 2020 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 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 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 2020 voter-approval tax rate from the worksheet. If the taxing unit adopted a tax rate above the 2020 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.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 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).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.1663/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.1782/\$100

Indicate the line number used: 49

De minimis rate

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

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 Administrative Services

Printed Name of Taxing Unit Representative

sign here Maria Elizondo

Taxing Unit Representative

8/18/21

Date



SOUTH TEXAS COLLEGE

This page intentionally left blank.

BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET
BUDGET BUDGET BUDGET BUDGET



SOUTH TEXAS
COLLEGE