



**SOUTH TEXAS
COLLEGE**

BUDGET

**SERVING HIDALGO COUNTY
AND STARR COUNTY, TEXAS**

**FISCAL YEAR
2024
2025**



**SOUTH TEXAS
COLLEGE**

South Texas College Fiscal Year 2024 – 2025 Budget

Hidalgo County and Starr County, Texas

South Texas College

Budget

For the Fiscal Year Ending August 31, 2025

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Introductory Section

South Texas College
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For the Fiscal Year Ending August 31, 2025

Board of Trustees and President



Dr. Alejo Salinas, Jr., *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 Chair of the Board and Chair of the Facilities Committee. Formerly served as Chair and Vice Chair of the Board.



Paul R. Rodriguez, *Vice Chair*

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



Danny Guzman, *Secretary*

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 a Member of the Finance, Audit, and Human Resources Committee and the Education and Workforce Development Committee.



Rose Benavidez, *Member*

President of Starr County Industrial Foundation

District 1

Representing Starr Country

First Elected November 2009; current term through May 2030

Serves as a Member of the Facilities Committee.

Formerly served as Chair and Vice Chair of the Board.

South Texas College
Budget
For the Fiscal Year Ending August 31, 2025

Board of Trustees and President



Victoria Cantú, *Member*

CEO, 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 through May 2030

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



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

Serves as Chair of the Finance, Audit, and Human Resources Committee and member of the Education and Workforce Development Committee.



David De Los Rios, *Member*

District 6

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

First Elected May 2024; current term through May 2030

Serves as a Member of the Education and Workforce Development Committee.



Dr. Ricardo J. Solis, *President*

College President: July 2021 – Present

VISION, MISSION + CORE VALUES



VISION STATEMENT

Changing lives and transforming communities through higher education.

MISSION STATEMENT

South Texas College is a comprehensive public higher education institution that transforms lives through innovative education, holistic learner support, and community engagement. We empower our region and drive socioeconomic advancement through lifelong learning opportunities.

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.

CARING:

We are committed to creating a campus culture that embodies respect, empathy, and genuine care for all.

INTEGRITY:

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



2024-2025

FACT SHEET



**SOUTH TEXAS
COLLEGE**

ABOUT

Founded in 1993, South Texas College serves more than 30,000 students across the Rio Grande Valley and employs more than 2,200 faculty and staff. With six state-of-the-art campuses in Hidalgo and Starr Counties, including a virtual campus, STC offers certificates, associate degrees and baccalaureate degrees in more than 130 programs.

CREATION

STC was created on September 1, 1993, by Texas Senate Bill 251 to serve Hidalgo and Starr Counties. It is the only community college in Texas to be established by the Texas Legislature. 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

STC Dual Credit Programs is the only dual credit 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 sites 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 courses to over 130,00 students saving families over \$340 million.

CONTINUING EDUCATION & WORKFORCE DEVELOPMENT

Continuing education & workforce development programs provide opportunities for lifelong learners who want to upskill, 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 students who wish to continue their education beyond an associate degree, STC has more than 100 articulation agreements in place with universities across the country, making transferring a seamless process.

ACCREDITATION

South Texas College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award baccalaureate and associate degrees. South Texas College may also offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of South Texas College may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).

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 131 degree and certificate program options including associate degrees in various art, science, technology and allied health fields of study. Of those, 37 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



Over 26,000 credit students
(Fall 2023)



22 students
per faculty member.
(Fall 2021)



More than 40% of the traditional
student population are the first in
their families to attend college.
(excludes dual enrollment)



Close to 14,000 non-credit
students (2020-2021 year)

**MORE
THAN**

95% of students
are Hispanic.



More than 50% of traditional
students receive Pell grants.
(excludes dual enrollment)

Applied Science. It is also the only community college in Texas to offer five baccalaureate degrees. 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, 22 associate degrees, 10 certificates and all five bachelor's programs are available online, making it possible for students to earn their degrees without ever setting foot on campus.

CENTER FOR ADVANCED TRAINING & APPRENTICESHIPS

The Center for Advanced Training & Apprenticeships supports the long-term growth of Hidalgo and Starr Counties and international markets through tailored training programs. It empowers various industries, including manufacturing, transportation, renewable energy and construction, by enhancing employee skills and productivity. Collaboration is central to its approach as it partners with businesses, educational institutions and government agencies to build a dynamic, competitive and resilient regional economy.

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 or email disability@southtexascollege.edu.

PRESIDENT



Dr. Ricardo J. Solis
STC President

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

BOARD OF TRUSTEES



Dr. Alejo Salinas Jr.
Chair



Paul R. Rodriguez
Vice Chair



Danny Guzman
Secretary



Rose Benavidez
Member



Dalinda Gonzalez-Alcantar
Member



Victoria Cantú
Member



David De Los Rios
Member

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2024-2025

META-MAJORS PROGRAM CLUSTERS



SOUTH TEXAS COLLEGE

Architecture & Construction

- Architecture
- Architectural & Engineering Design Technology
- Construction Supervision
- Electrician Technology
- HVAC-R Technology
- Surveying & Geospatial Technology

Business & Professional Services

- Business Administration (Academic)
- Business Administration (Workforce)
- Cosmetology
- Culinary Arts
- Human Resources
- Office Administration
- Paralegal

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
- Radiologic Technology
- Respiratory Therapy
- Vocational Nursing

Humanities

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

Industrial Technology

- Advanced Manufacturing Technology
- Robotics & Mechatronics Technology
- Welding

Math, Science & Engineering

- Biology
- Chemistry
- Engineering
- Interdisciplinary Studies
- Mathematics
- Physics
- Pre-Pharmacy

Public Safety & Administration

- Fire Science
- Law Enforcement
- Public Administration

Social & Behavioral Sciences

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

Transportation

- Automotive Technology
- Diesel Technology

BACCALAUREATE DEGREES

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

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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	18,425
2022 - 23	27,236	37,433	17,853
2023 - 24	26,021	34,059	17,798
2024 - 25*	26,682		

* Projected

South Texas College Current & Plant Funds

Summary of Revenues, Expenditures, Transfers and Reserves by Fund

Budget for Fiscal Year 2024 - 2025

Fund	Revenues and Transfers*	Expenditures, Transfers and Reserves
Unrestricted Fund	\$ 235,901,042	\$ 235,901,042
Auxiliary Fund	\$ 3,034,108	\$ 3,034,108
Restricted Fund	\$ 97,598,778	\$ 97,598,778
Endowment Fund	\$ 11,000	\$ 11,000
Plant Fund - Unexpended - Construction	\$ 58,383,418	\$ 58,383,418
Plant Fund - Renewals & Replacements	\$ 13,440,855	\$ 13,440,855
Plant Fund - Retirement of Indebtedness	\$ 12,855,311	\$ 12,855,311

* Amounts may include Fund Balance (Carryover).

Unrestricted Fund Revenues



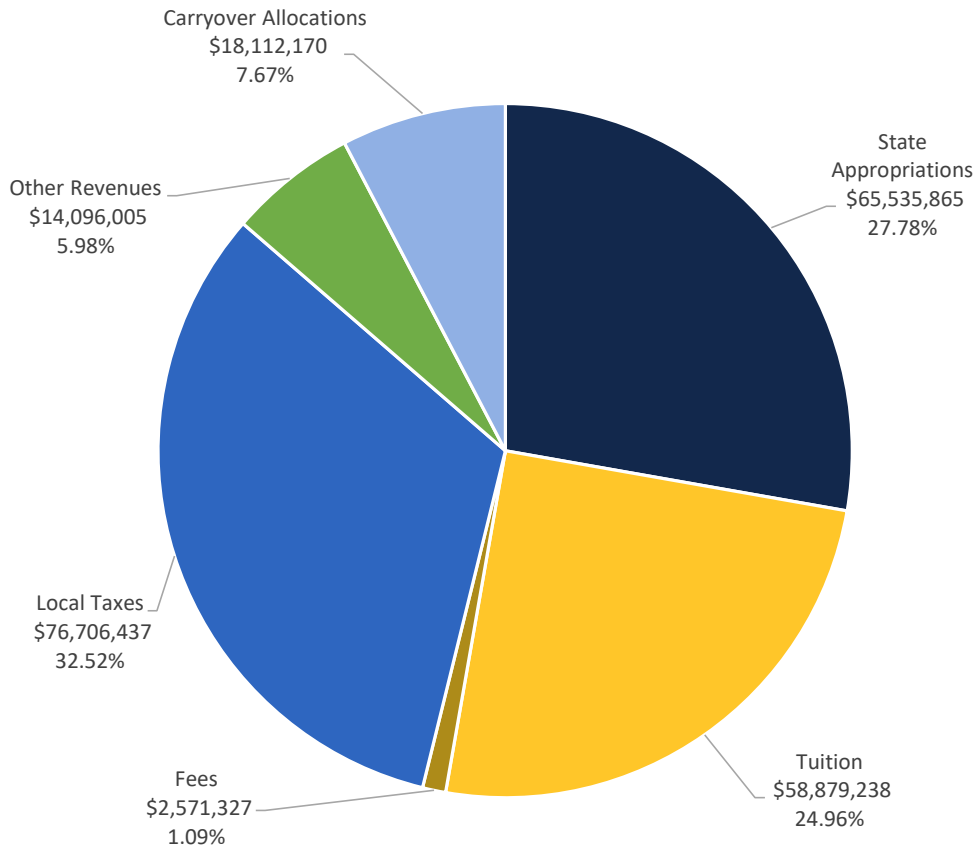
**SOUTH TEXAS
COLLEGE**

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South Texas College Unrestricted Fund Revenues by Source

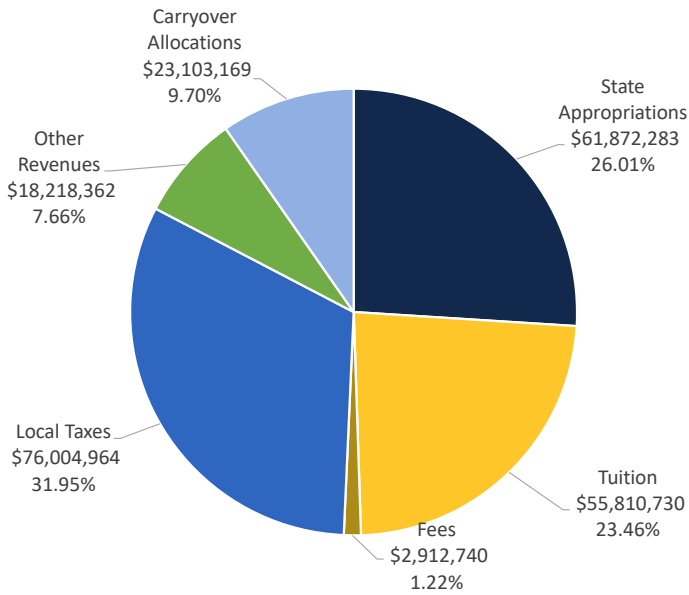
Budget for Fiscal Year 2024 - 2025

Source of Revenues	FY '25 Budget	Percentage
State Appropriations	\$ 65,535,865	27.78%
Tuition	58,879,238	24.96%
Fees	2,571,327	1.09%
Local Taxes	76,706,437	32.52%
Other Revenues	14,096,005	5.98%
Carryover Allocations	18,112,170	7.67%
Total Revenues	\$ 235,901,042	100.00%



South Texas College Unrestricted Fund Revenues by Source

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2025

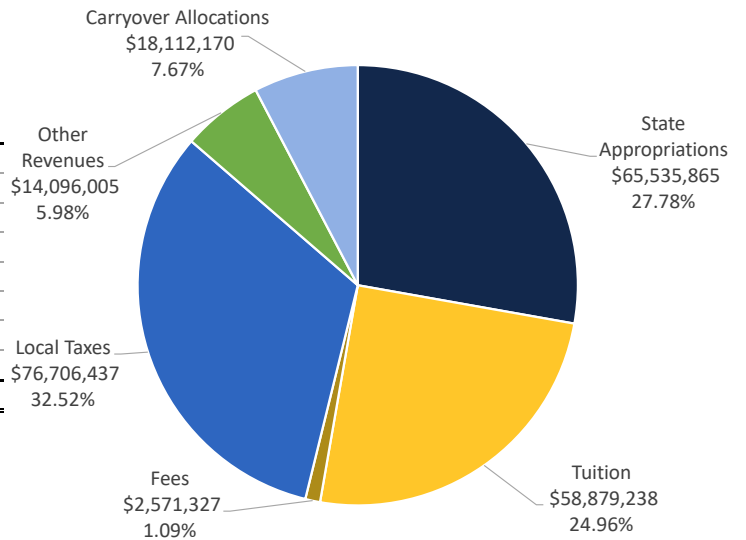


Fiscal Year 2023 - 2024

Source of Revenues	FY '24 Budget (As Amended)	Percentage
State Appropriations	\$ 61,872,283	26.01%
Tuition	55,810,730	23.46%
Fees	2,912,740	1.22%
Local Taxes	76,004,964	31.95%
Other Revenues	18,218,362	7.66%
Carryover Allocations	23,103,169	9.70%
Total Revenues	\$ 237,922,248	100.00%

Fiscal Year 2024 - 2025

Source of Revenues	FY '25 Budget	Percentage
State Appropriations	\$ 65,535,865	27.78%
Tuition	58,879,238	24.96%
Fees	2,571,327	1.09%
Local Taxes	76,706,437	32.52%
Other Revenues	14,096,005	5.98%
Carryover Allocations	18,112,170	7.67%
Total Revenues	\$ 235,901,042	100.00%



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

Comparison of Previous Fiscal Years with Fiscal Year Ending August 31, 2025

Revenue Source	FY '23 Budget (As Amended)	FY '23 Actual	FY '24 Budget (As Amended)	FY '24 Estimated*	FY '25 Budget
State Appropriations	\$ 40,139,033	\$ 40,127,475	\$ 61,872,283	\$ 61,872,283	\$ 65,535,865
Tuition	33,444,043	33,573,045	55,810,730	57,030,556	58,879,238
Fees	26,617,493	27,161,085	2,912,740	3,022,513	2,571,327
Local Taxes	65,888,360	70,772,519	76,004,964	76,004,964	76,706,437
Other Revenues	7,939,699	16,136,830	18,218,362	20,455,401	14,096,005
HEERF Lost Revenue	7,507,655	8,585,256	-	-	-
Carryover Allocations	18,567,464	18,567,464	23,103,169	23,103,169	18,112,170
Total Unrestricted Fund Revenues	\$ 200,103,747	\$ 214,923,674	\$ 237,922,248	\$ 241,488,886	\$ 235,901,042

* 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



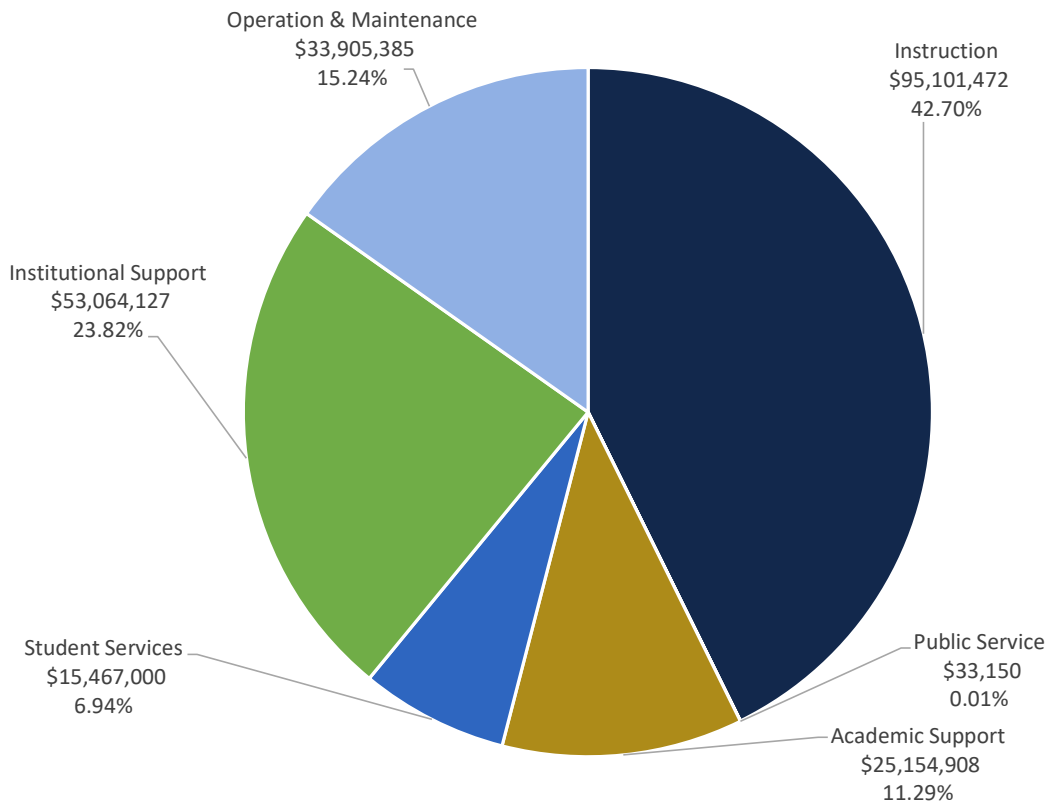
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COLLEGE**

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

Budget for Fiscal Year 2024 - 2025

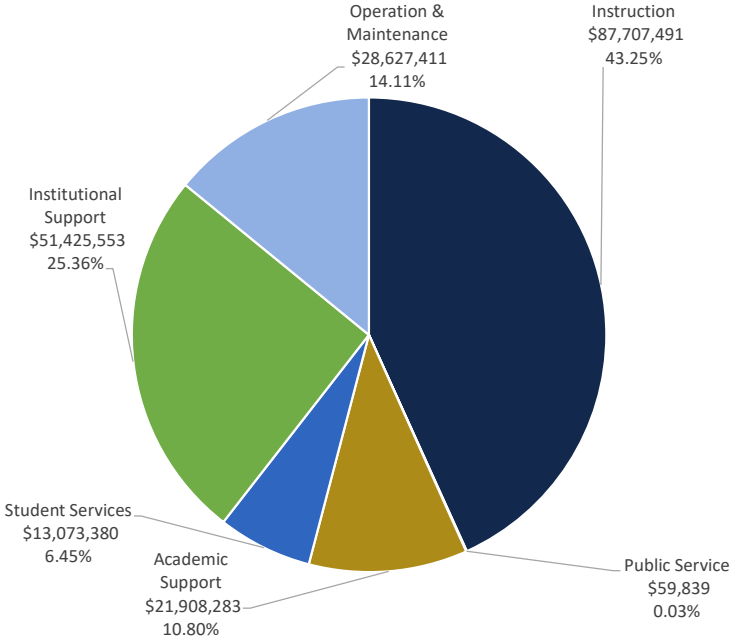
Function	FY '25 Budget	Percentage
Instruction	\$ 95,101,472	42.70%
Public Service	33,150	0.01%
Academic Support	25,154,908	11.29%
Student Services	15,467,000	6.94%
Institutional Support	53,064,127	23.82%
Operation & Maintenance	33,905,385	15.24%
Total Expenditures	\$ 222,726,042	100.00%



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

Comparison of Previous Fiscal Year with Fiscal Year Ending August 31, 2025

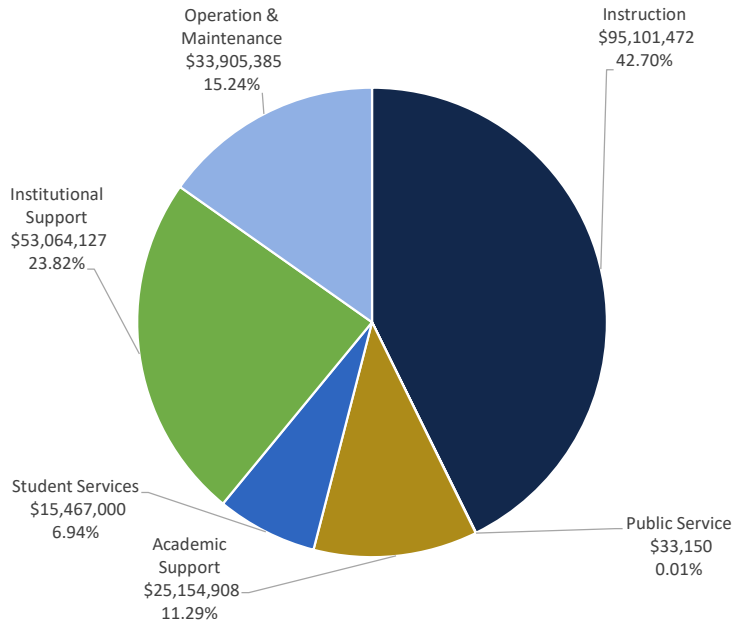
Fiscal Year 2023 - 2024



Function	FY '24 Budget (As Amended)	Percentage
Instruction	\$ 87,707,491	43.25%
Public Service	59,839	0.03%
Academic Support	21,908,283	10.80%
Student Services	13,073,380	6.45%
Institutional Support	51,425,553	25.36%
Operation & Maintenance	28,627,411	14.11%
Total Expenditures	\$ 202,801,957	100.00%

Fiscal Year 2024 - 2025

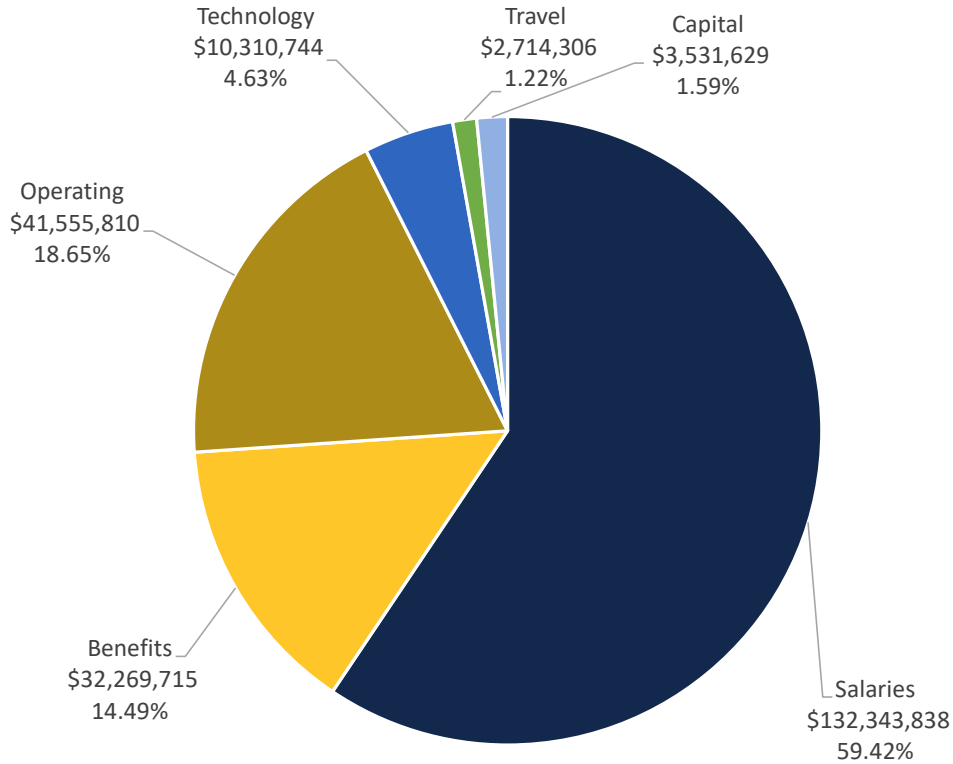
Function	FY '25 Budget	Percentage
Instruction	\$ 95,101,472	42.70%
Public Service	33,150	0.01%
Academic Support	25,154,908	11.29%
Student Services	15,467,000	6.94%
Institutional Support	53,064,127	23.82%
Operation & Maintenance	33,905,385	15.24%
Total Expenditures	\$ 222,726,042	100.00%



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

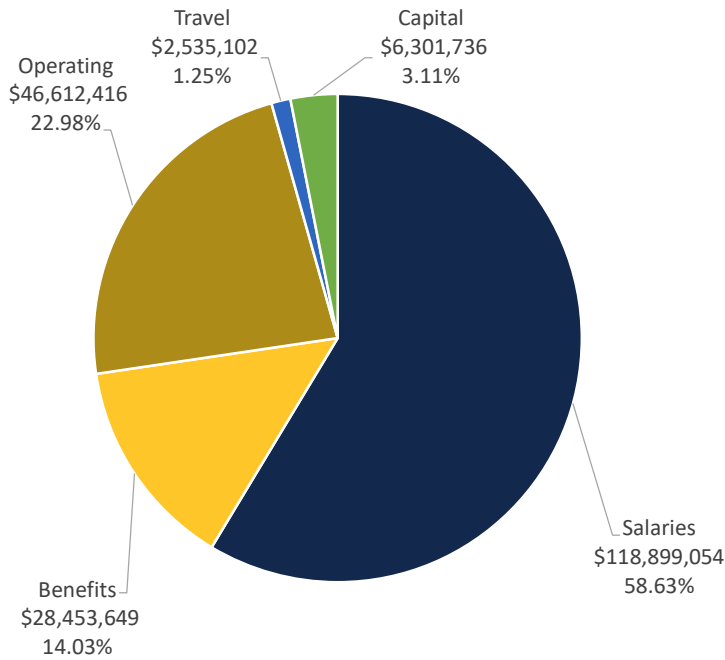
Budget for Fiscal Year 2024 - 2025

Classification	FY '25 Budget	Percentage
Salaries	\$ 132,343,838	59.42%
Benefits	32,269,715	14.49%
Operating	41,555,810	18.65%
Technology	10,310,744	4.63%
Travel	2,714,306	1.22%
Capital	3,531,629	1.59%
Total Expenditures	\$ 222,726,042	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, 2025

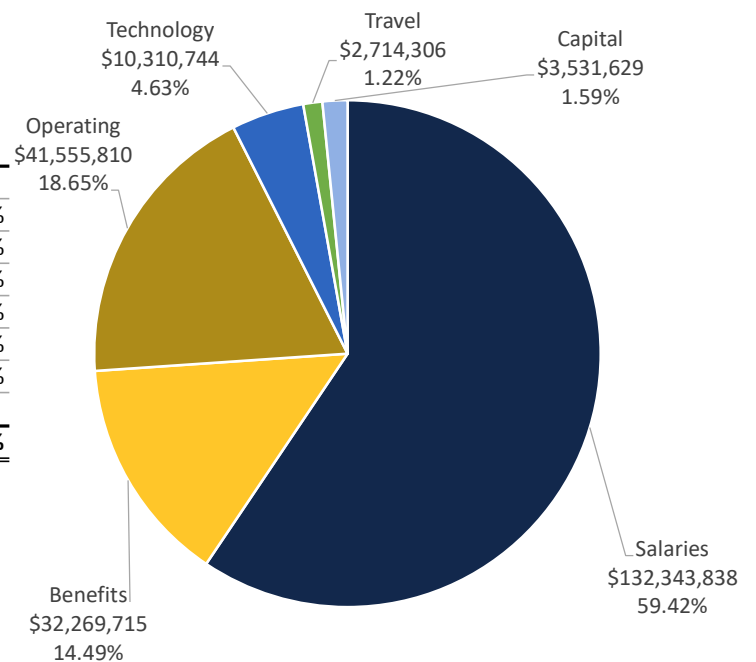


Fiscal Year 2023 - 2024

Classification	FY '24 Budget (As Amended)	Percentage
Salaries	\$ 118,899,054	58.63%
Benefits	28,453,649	14.03%
Operating	46,612,416	22.98%
Travel	2,535,102	1.25%
Capital	6,301,736	3.11%
Total Expenditures	\$ 202,801,957	100.00%

Fiscal Year 2024 - 2025

Classification	FY '25 Budget	Percentage
Salaries	\$ 132,343,838	59.42%
Benefits	32,269,715	14.49%
Operating	41,555,810	18.65%
Technology	10,310,744	4.63%
Travel	2,714,306	1.22%
Capital	3,531,629	1.59%
Total Expenditures	\$ 222,726,042	100.00%



South Texas College

Unrestricted Fund

Summary of Expenditures by Function and Classification

Budget for Fiscal Year 2024 - 2025

Function / Classification	Salaries	Percent of Total	Benefits	Percent of Total	Operating	Percent of Total
Instruction	\$ 64,199,454	48.52%	\$ 15,539,569	48.16%	\$ 9,649,476	23.22%
Public Service	-	0.00%	-	0.00%	28,564	0.07%
Academic Support	17,024,747	12.86%	4,074,874	12.63%	2,103,046	5.06%
Student Services	10,711,385	8.09%	2,755,598	8.54%	1,407,960	3.39%
Institutional Support	26,668,308	20.15%	6,283,856	19.47%	12,636,039	30.41%
Operation & Maintenance - Plant	13,739,944	10.38%	3,615,818	11.20%	15,730,725	37.85%
Total - Without Transfers & Reserves	132,343,838	100.00%	32,269,715	100.00%	41,555,810	100.00%
Percent of Total Expenditures Without Transfers & Reserves	59.42%		14.49%		18.65%	
Transfers and Reserves						
Transfer-Construction Fund	-		-		10,000,000	
Transfer-Student Activities	-		-		1,175,000	
Contingency	-		-		2,000,000	
Total Transfers and Reserves	-		-		13,175,000	
Total Unrestricted Budget Expenditures/Transfers/Reserves	\$ 132,343,838		\$ 32,269,715		\$ 54,730,810	
Percent of Total Expenditures With Transfers and Reserves	56.10%		13.68%		23.20%	

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

Budget for Fiscal Year 2024 - 2025

(Continued)

Technology	Percent of Total	Travel	Percent of Total	Capital	Percent of Total	Total	Percent of Total Budget W/O Trans/Reserv	Percent of Total Budget With Trans/Reserv
\$ 3,294,501	31.95%	\$ 1,359,472	50.09%	\$ 1,059,000	29.99%	\$ 95,101,472	42.70%	40.31%
-	0.00%	4,586	0.17%	-	0.00%	33,150	0.01%	0.01%
1,241,238	12.04%	494,003	18.20%	217,000	6.14%	25,154,908	11.29%	10.66%
315,300	3.06%	276,757	10.20%	-	0.00%	15,467,000	6.94%	6.56%
5,029,505	48.78%	445,710	16.42%	2,000,709	56.65%	53,064,127	23.82%	22.49%
430,200	4.17%	133,778	4.92%	254,920	7.22%	33,905,385	15.24%	14.39%
10,310,744	100.00%	2,714,306	100.00%	3,531,629	100.00%	222,726,042	100.00%	94.42%
4.63%		1.22%		1.59%		100.00%		
-		-		-		10,000,000		
-		-		-		1,175,000		
-		-		-		2,000,000		
-		-		-		13,175,000		5.58%
\$ 10,310,744		\$ 2,714,306		\$ 3,531,629		\$ 235,901,042		100.00%
4.37%		1.15%		1.50%		100.00%		



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Unrestricted Fund Capital Expenditures

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

Budget for Fiscal Year 2024 - 2025

Organization Name	Organization Code	Total
Instruction		
RCPSE - Non State	150049	\$ 400,000
Culinary Arts	221106	17,500
Law Enforcement	221116	13,000
Biology	221301	34,500
Chemistry	221304	45,000
Fire Science	221308	24,000
Automotive Technology	221402	240,000
HVACR	221407	22,000
Electrician Assistant	221413	252,000
Diagnostic Sonograph	224031	11,000
Total Instruction		1,059,000
Academic Support		
Library Acquisition	530002	170,000
BAT and Support Materials	530008	35,000
Educ Tech Maintenance & Replacement	540008	12,000
Total Academic Support		217,000
Institutional Support		
PTG/WD Subscrp, Deploy, Trng & Trvl	400092	1,472,709
Information Services & Planning	500002	6,000
Systems and Networking	520002	460,000
Technology Projects	540010	62,000
Total Institutional Support		2,000,709
Operation & Maintenance		
Safety & Security	450002	25,600
Campus Police	450051	116,000
Security Surveillance	450053	113,320
Total Operation & Maintenance		254,920
Total Capital Expenditures		\$ 3,531,629



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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, 2025

Fiscal Year	Revenues* / Expenditures / Transfers	Budget	Actual**
2022-2023	Revenues	\$ 3,519,251	\$ 2,483,749
	Expenditures and Transfers	\$ 3,519,251	\$ 2,523,384
2023-2024	Revenues	\$ 3,185,129	\$ 3,185,129
	Expenditures and Transfers	\$ 3,185,129	\$ 3,185,129
2024-2025	Revenues	\$ 3,034,108	
	Expenditures and Transfers	\$ 3,034,108	

* Revenues may include Fund Balance (Carryover)

** Projected for Fiscal Year 2024

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.



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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, 2025

Fiscal Year	Revenues / Expenditures/Transfers	Budget	Actual*
2022-2023	Revenues and Transfers	\$ 109,408,572	\$ 96,594,424
	Expenditures and Transfers	\$ 109,408,572	\$ 97,371,525
2023-2024	Revenues and Transfers	\$ 77,479,672	\$ 77,479,672
	Expenditures and Transfers	\$ 77,479,672	\$ 77,479,672
2024-2025	Revenues and Transfers	\$ 97,598,778	
	Expenditures and Transfers	\$ 97,598,778	

* Projected for Fiscal Year 2024

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



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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, 2025

Fiscal Year	Revenues* / Expenditures / Transfers	Budget	Actual**
2022-2023	Revenues	\$ 450	\$ 14,031
	Expenditures and Transfers	\$ 450	\$ 14,097
2023-2024	Revenues	\$ 8,000	\$ 15,000
	Expenditures and Transfers	\$ 8,000	\$ 15,000
2024-2025	Revenues	\$ 11,000	
	Expenditures and Transfers	\$ 11,000	

* Revenues may include Fund Balance (Carryover)

** Projected for Fiscal Year 2024

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



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Plant Funds

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

Budget for Fiscal Year 2024 - 2025

Fund	Revenues and Transfers*	Expenditures and Transfers
Plant Fund - Unexpended - Construction Fund	\$ 58,383,418	\$ 58,383,418
Plant Fund - Renewals & Replacements Fund	\$ 13,440,855	\$ 13,440,855
Plant Fund - Retirement of Indebtedness Fund	\$ 12,855,311	\$ 12,855,311

*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.



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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, 2025

<u>Expenditures</u>	<u>FY '23 Budget</u>	<u>FY '23 Actual</u>	<u>FY '24 Budget</u>	<u>FY '24 Estimated*</u>	<u>FY '25 Budget</u>
Total Section 140.0045 Expenditures	\$ 90,133	\$ 89,947	\$ 123,142	\$ 28,506	\$ 38,639

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.



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Resolution

Resolution No. 2024-017

A RESOLUTION ADOPTING THE BUDGET OF SOUTH TEXAS COLLEGE FOR THE FISCAL YEAR BEGINNING SEPTEMBER 1, 2024 AND ENDING AUGUST 31, 2025 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, 2024, and ending August 31, 2025, 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, 2024, and ending the 31st day of August, 2025.

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, 2024.

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 27th day of August, 2024 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 27th day of August, 2024.

SOUTH TEXAS COLLEGE DISTRICT

By: Alejo Salinas
Dr. Alejo Salinas, Chair

ATTEST:

By: Danny A. Guzman
Danny Guzman, Secretary

Appendix

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 58,877,817,758
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 6,422,652,311
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 52,455,165,447
4.	Prior year total adopted tax rate.	\$ 0.1562 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
A.	Original prior year ARB values: \$ 407,175,655	
B.	Prior year values resulting from final court decisions: - \$ 370,361,839	
C.	Prior year value loss. Subtract B from A. ³	\$ 36,813,816
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
A.	Prior year ARB certified value: \$ 289,283,621	
B.	Prior year disputed value: - \$ 275,752,099	
C.	Prior year undisputed value. Subtract B from A. ⁴	\$ 13,531,522
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 50,345,338

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 52,505,510,785
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 40,861,892
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 115,375,251
	C. Value loss. Add A and B. ⁶	\$ 156,237,143
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 2,295,956
	B. Current year productivity or special appraised value:	- \$ 135,980
	C. Value loss. Subtract B from A. ⁷	\$ 2,159,976
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 158,397,119
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 52,347,113,666
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 81,766,191
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 331,831
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 82,098,022
18.	Total current year taxable value on the current year 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:	\$ 62,493,280,031
	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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year value. Add A and B, then subtract C and D.	\$ 62,493,280,031

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(12)
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.	Current year 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	\$ 788,103,374
B.	Current year 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.	\$ 788,103,374
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 7,023,361,635
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 56,258,021,770
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 1,744,160,970
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,744,160,970
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 54,513,860,800
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1506 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.1335 /\$100
29.	Prior year 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> .	\$ 52,505,510,785

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 70,094,856
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 273,566
B.	Prior year 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 current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	Prior year 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.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 273,566
E.	Add Line 30 to 31D.	\$ 70,368,422
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 54,513,860,800
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1290 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year 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.	Prior year 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.....	\$ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

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.	Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
B.	Prior year 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, 2022 and ending on June 30, 2023, 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.....	\$ 0.0000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37. Rate adjustment for county hospital expenditures. ²⁶		
A.	Current year 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, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
B.	Prior year 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, 2022 and ending on June 30, 2023.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$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 Section 26.0444 for more information.		
A.	Amount appropriated for public safety in the prior year. 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 the prior year. 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.....	\$ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		
		\$ 0.1290 /\$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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.....	\$ 0.0000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.1290 /\$100
41. Current year 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.		
		\$ 0.1393 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year 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:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.0000 /\$100</p>
42.	<p>Total current year 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> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <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</p> <p>Enter debt amount \$ 12,778,223</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 12,778,223</p>	<p>\$ 12,778,223</p>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 12,778,223
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 89.57 %</p> <p>C. Enter the 2022 actual collection rate. 101.01 %</p> <p>D. Enter the 2021 actual collection rate. 102.90 %</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>
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 12,778,223
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 56,258,021,770
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0227 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.1620 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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.</p>	<p>\$ 0.0000 /\$100</p>

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 current year county voter-approval tax rate.	\$ 0.0000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 56,258,021,770
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year 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> .	\$ 0.1506 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.1506 /\$100
57.	Current year 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> .	\$ 0.1620 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.1620 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 56,258,021,770
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$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(j)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.1620 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.1562 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1562 /\$100
	D. Adopted Tax Rate	\$ 0.1562 /\$100
	E. Subtract D from C	\$ 0.0000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 53,095,294,425
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.1615 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1615 /\$100
	D. Adopted Tax Rate	\$ 0.1615 /\$100
	E. Subtract D from C	\$ 0.0000 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 46,237,218,935
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.1782 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1782 /\$100
	D. Adopted Tax Rate	\$ 0.1715 /\$100
	E. Subtract D from C	\$ 0.0067 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 41,503,956,821
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 2,780,765
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.1620 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1290 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 56,258,021,770
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0008 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0227 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 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.⁴⁹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1562 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 52,347,113,666
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 54,513,860,800
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.1620 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.1506 /\$100
 As applicable, enter the current year 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.** \$ 0.1620 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.0000 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Mary G. Del Paz
 Printed Name of Taxing Unit Representative

sign here → Maria G. Del Paz
 Taxing Unit Representative

8/27/24
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

BUDGET

FISCAL YEAR 2024-2025

