

McLennan

C O M M U N I T Y

COLLEGE

BUDGET WORKSHOP



Annual Budget by Month

	March	April	May	June	July	August	September	October
3,305	6,610	9,915	13,220	16,525	21,830	24,255	27,560	30,865
0,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
0	0	0	0	0	0	0	0	0
3,695	3,695	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
6,610	0	0	0	0	0	0	0	0

August 2, 2022

FY2023 BUDGET - OVERVIEW

(No tax or salary increases)

Income: \$59,914,921 

Expenses: \$59,456,565 

State Appropriations:	\$11,913,319
Tuition and Fees:	\$21,655,289
Taxes:	\$24,109,905
Other Misc.:	\$2,236,408
Salaries and Benefits:	\$42,898,924
Operating Expenses:	\$14,444,216
Technology:	\$2,113,425
Net:	\$458,356

Full proposed budget is explained on pages 6-8 of the budget packet.



FY2023 BUDGET - CHANGES *(compared to FY22 revised budget)*

Notable Income Changes:

Tuition:	+\$646,657
Fees:	+\$203,872
Misc. Income:	-\$315,779
Bookstore:	+\$41,612
Food Service:	+\$143,595
Total Change in Income:	+\$679,945

Significant income and expense changes over \$15,000 are explained on page 9 of the budget packet.



FY2023 BUDGET - CHANGES (compared to FY22 revised budget)

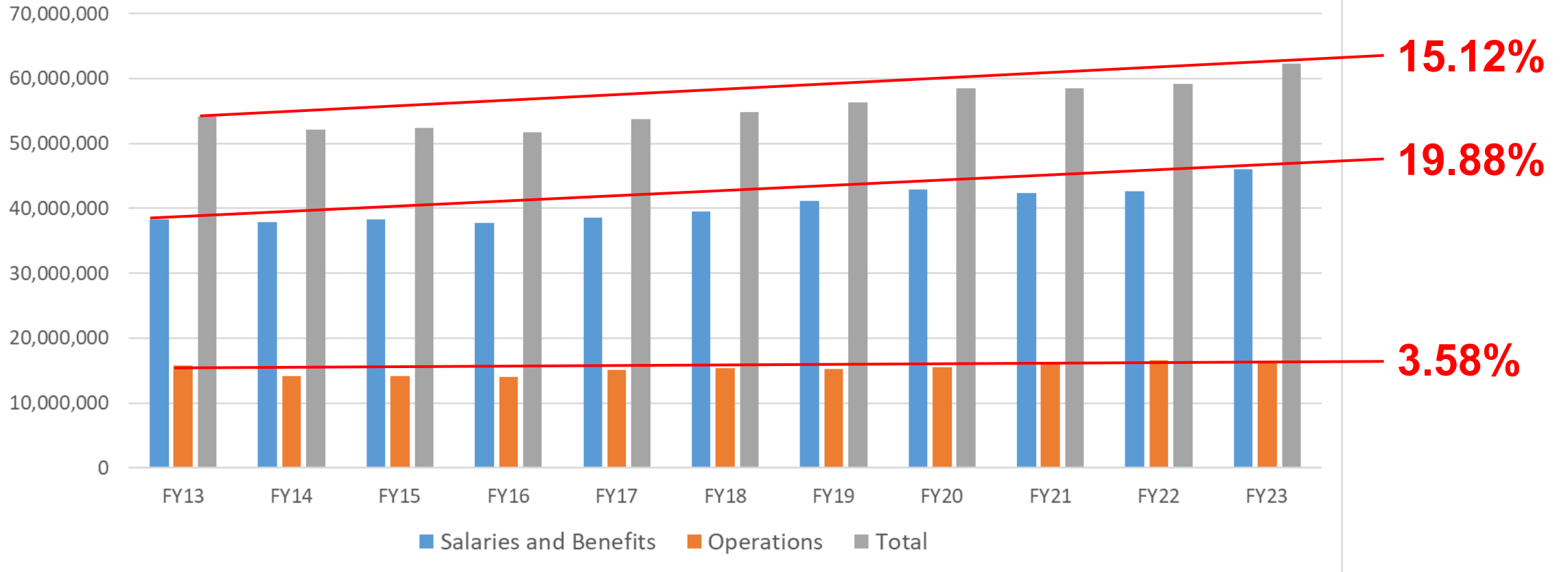
Notable Expense Changes:

Personnel Changes (organizational restructures):	-\$908,623
Election cycle expenses :	+\$25,000
Insurance:	+\$50,000
Benefits:	+\$10,000
Unobligated Contingency:	-\$200,000
Scholarships/Exemptions:	+\$328,799
Food Service:	-\$19,694
Total Change in Expenses:	+\$221,589

Significant income and expense changes over \$15,000 are explained on page 9 of the budget packet.



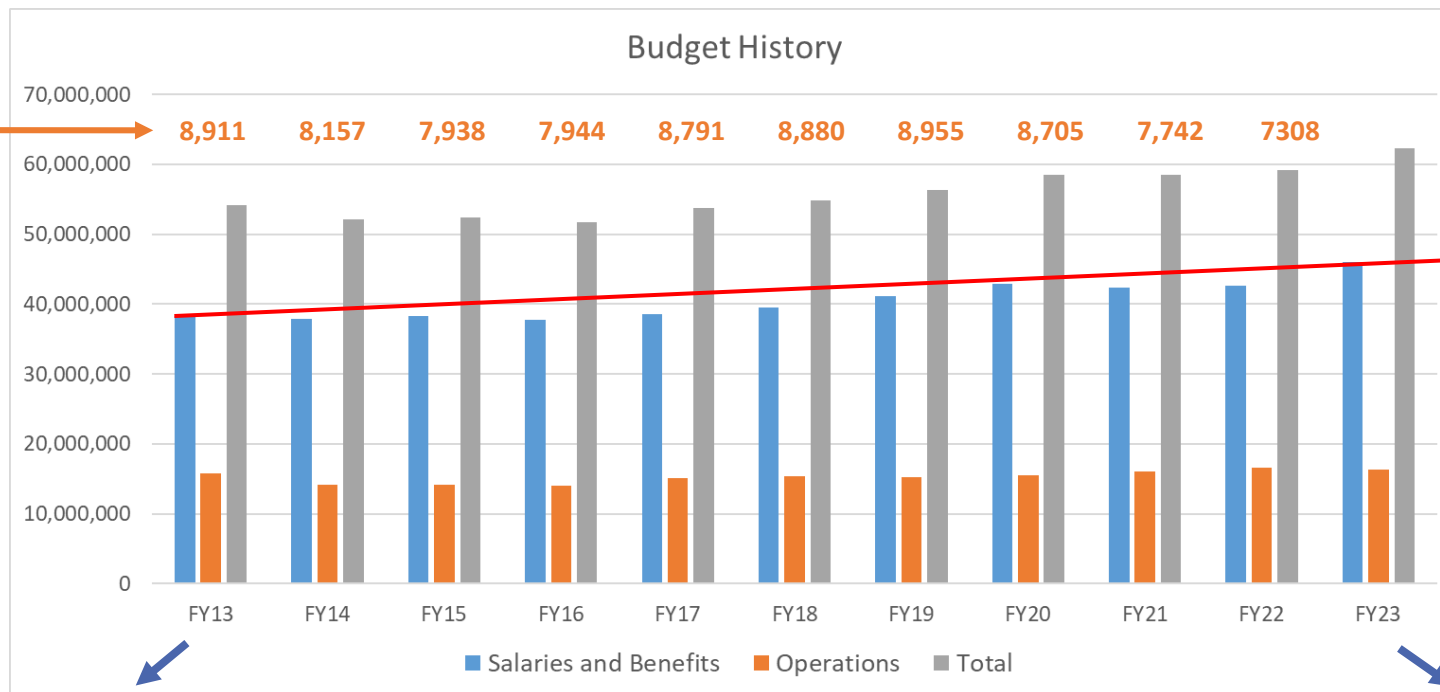
Budget History



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Budget

Monthly Net Income		Additional Income	
Income Type	Amount	Details	Amount
Net Income	4,500	Mid Year Bonus	
Other Income	2,500		



19.88%

Full-time
 Faculty – 223
 Admin/Professional – 143
Support Staff – 179
Total - 545

Part-time
 Faculty – 221
 Admin/Professional – 4
Support Staff – 43
Total – 268

Total Employees - 813

11 Year Change
Salary and Benefits Change - \$9,563,984

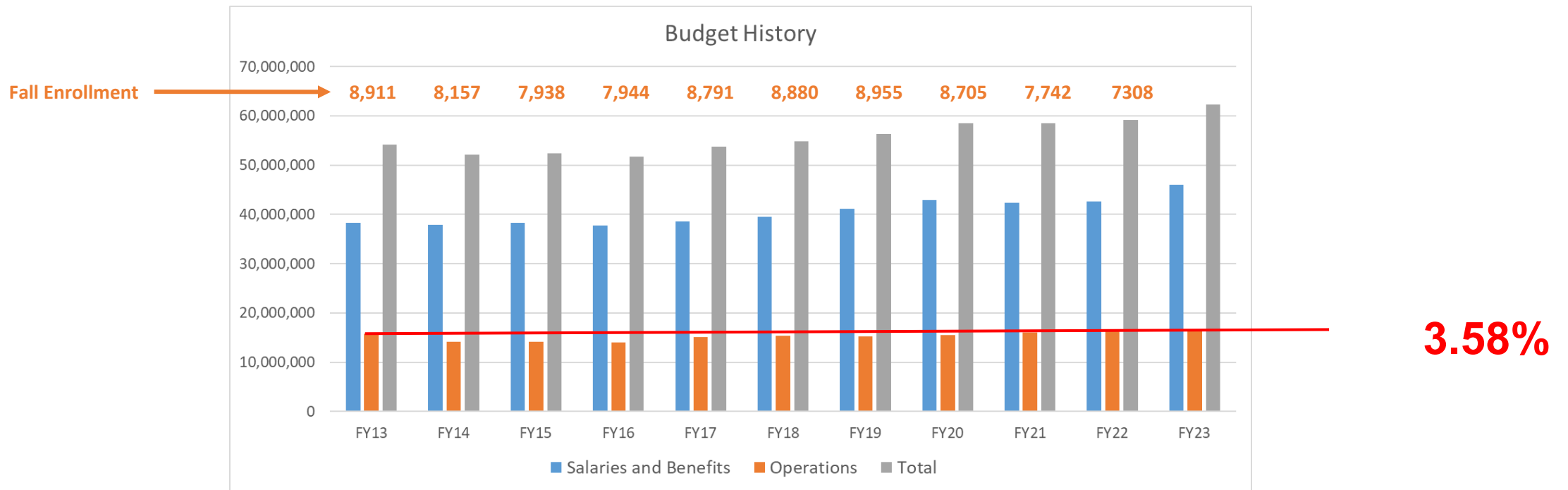
Benefits Increases - \$2,139,547 (22%)
Salary Increases - \$7,424,437 (78%)

Additional Information:
1.1% Decrease in full-time
4.1% Increase in part-time
Less than 1% Increase in total employees

Full-time
 Faculty – 201
 Admin/Professional – 180
Support Staff – 158
Total - 539

Part-time
 Faculty – 181
 Admin/Professional – 10
Support Staff – 88
Total – 279

Total Employees – 818



11 Year Change
Operating Change - \$566,311

Scholarship & Exemptions - \$3,073,505
 Technology - \$1,263,890

+ \$153,776
+ \$1,069,369

Scholarship & Exemptions - \$3,227,281
 Technology - \$2,333,259

Additional Information:
Insurance + \$150,000 past 4 years

Reductions in other expenditure types

McLennan

COMMUNITY

COLLEGE

Budget Workshop

Income

State Funding

Tuition & Fees



	March	April	May	June	July
1,305	6,610	9,915	13,220	16,525	21,000
2,000	7,000	7,000	7,000	7,000	7,000
0	0	0	0	0	0
3,695	3,695	3,695	3,695	2,000	2,000
0	0	0	0	0	0
5,610	0	0	0	0	0

\$11,913,319 – Reduced in FY22

\$ 21,655,289 – Estimated

- Increased to 2020 level tuition and fee revenues
- Not proposing increases in tuition and fee rates
- Last increase in tuition Spring 2011 (page 44)
- General Services Fee increase started 2020 Summer I Term (page 44)
- Rank 7th highest in-district tuition & fees (page 45)

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COLLEGE

Budget Workshop

Income

Property Tax

Current Rate

\$0.124795 – M&O

\$0.024987 – I&S

\$0.149782 – Total Rate

Valuation Amounts

Tax Run	Amount	M&O No-New-Revenue Rate	% increase to current rate	New Revenue
Preliminary	\$25,429,037,672	\$0.106179	19.827%	\$6,113,714
Certified	\$24,325,068,151	\$0.111241	13.626%	\$4,506,658
CHANGE	-\$1,103,969,521			-\$1,607,056

Certified Valuations for 2022: \$24,325,068,151 – 15.69% Increase

Certified Valuations for 2021: \$21,026,469,352 – 7.19% Increase

Certified Valuations for 2020: \$19,352,067,520 – 2.89% Increase

Certified Valuations for 2019: \$18,808,400,695

Average Home Value 2022: \$180,753 (with exemption) 7.94% Increase

Average Home Value 2021: \$167,451 (with exemption) 8.62% Increase

Average Home Value 2020: \$154,303 (with exemption) 6.81% Increase

Average Home Value 2019: \$144,461 (with exemption)



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COLLEGE

Budget Workshop

Income

Property Tax

Percent Increase Options



Percentage Increase	Additional M&O	M&O Rate	Debt Serv. Rate	Total M&O & Debt Service
No-New-Revenue Rate	\$ 819,501	\$ 0.111241	\$ 0.023383	\$ 0.134624
1.000%	\$ 1,090,138	\$ 0.112353	\$ 0.023383	\$ 0.135736
2.000%	\$ 1,360,732	\$ 0.113466	\$ 0.023383	\$ 0.136849
3.000%	\$ 1,631,326	\$ 0.114578	\$ 0.023383	\$ 0.137961
4.000%	\$ 1,901,920	\$ 0.115691	\$ 0.023383	\$ 0.139074
5.000%	\$ 2,172,514	\$ 0.116803	\$ 0.023383	\$ 0.140186
6.000%	\$ 2,443,108	\$ 0.117915	\$ 0.023383	\$ 0.141298
7.000%	\$ 2,713,702	\$ 0.119028	\$ 0.023383	\$ 0.142411
7.950%	\$ 2,970,766	\$ 0.120085	\$ 0.023383	\$ 0.143468
8.000%	\$ 2,984,296	\$ 0.120139	\$ 0.023383	\$ 0.143522
13.626%	\$ 4,506,658	\$ 0.126399	\$ 0.023383	\$ 0.149782

Voter-Approved Rate

Current Rate

Current Rate

\$0.124795 – M&O

\$0.024987 – I&S

\$0.149782 – Total Rate

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Budget Workshop

Income

Property Tax



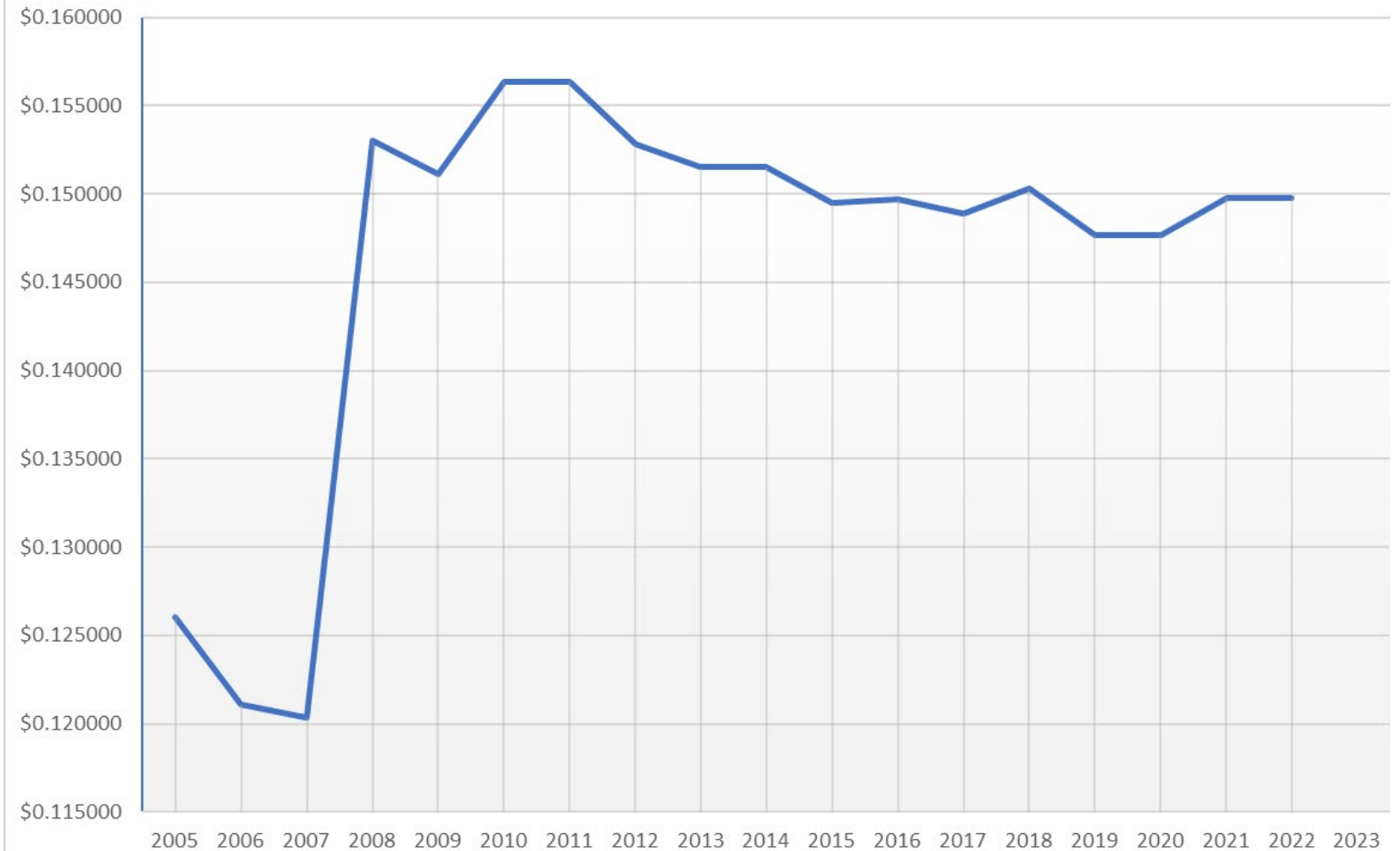
Current Rate

\$0.124795 – M&O

\$0.024987 – I&S

\$0.149782 – Total Rate

Total Tax Rate History



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COLLEGE

Budget Workshop

Income

Property Tax

6%
\$0.141298



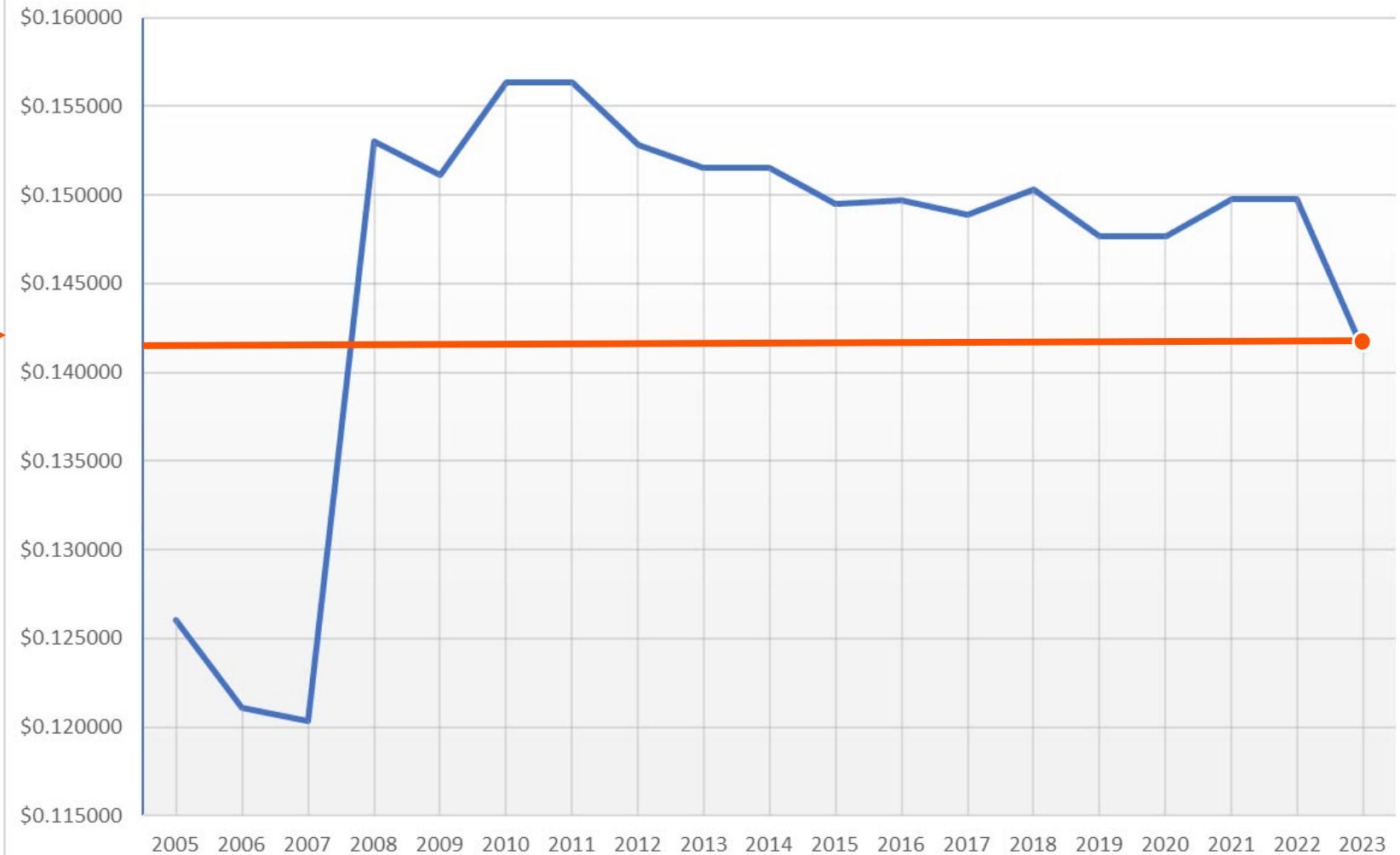
Current Rate

\$0.124795 – M&O

\$0.024987 – I&S

\$0.149782 – Total Rate

Total Tax Rate History



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COLLEGE

Budget Workshop

Income

Property Tax

5.00%
\$0.140186



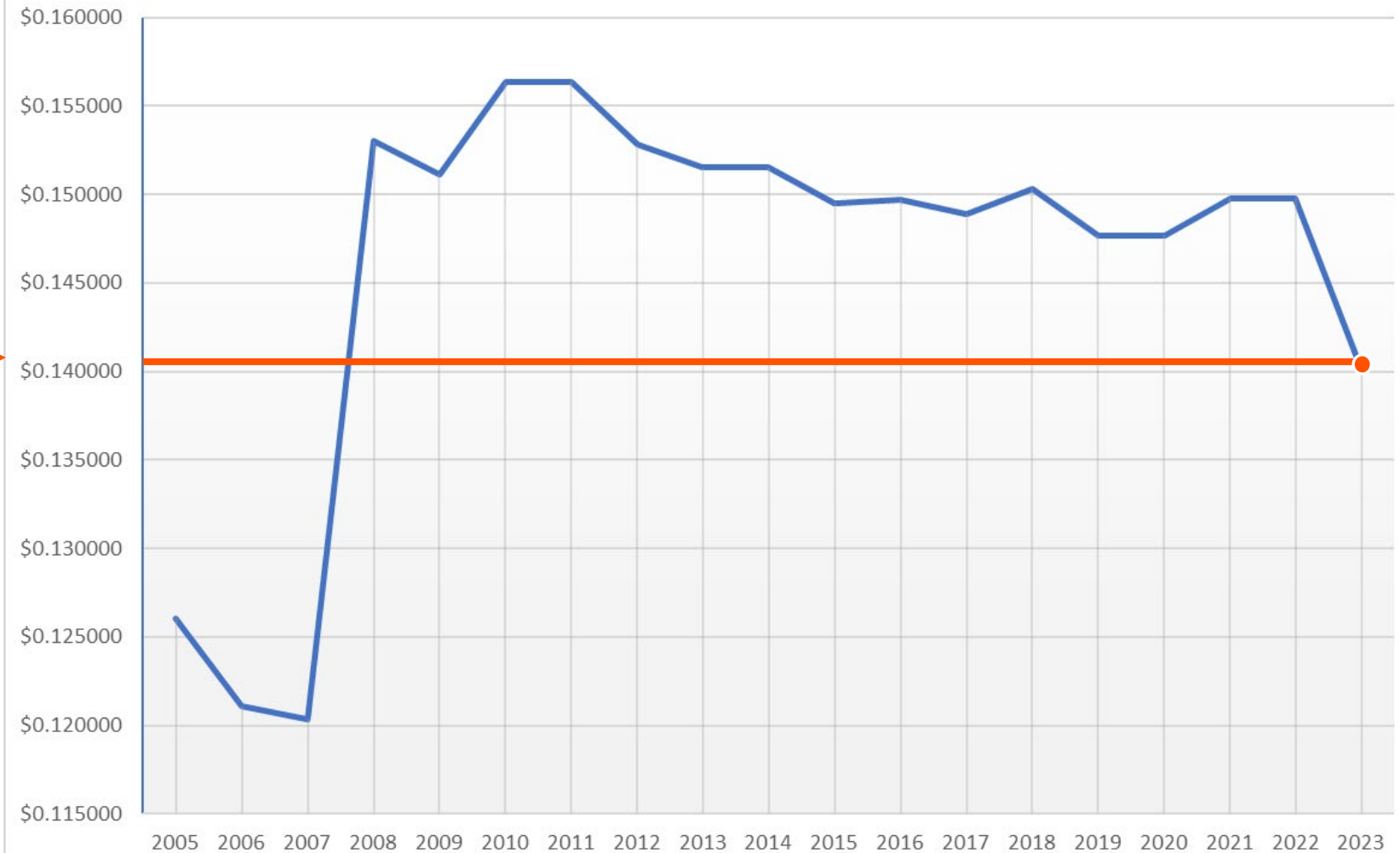
Current Rate

\$0.124795 – M&O

\$0.024987 – I&S

\$0.149782 – Total Rate

Total Tax Rate History



EFFECT OF TAX RATE ON AVERAGE VALUED HOME

2021



\$221,839
(\$167,451 with exemption)

Based on the 2021-2022 MCC tax rate:
Total taxes - **\$250.81 annually.**

7.9438% Value Increase →

2022



\$286,351
(\$180,753 with exemption)

Current Rate
\$0.124795 – M&O
\$0.024987 – I&S
\$0.149782 – Total Rate

Scenario #1

6.0% Increase Over No-New-Revenue Rate

Total taxes would be **\$255.40 annually.**

Due to the 7.9438% change in property value and a rate decrease, taxes would **increase by \$4.59 annually / \$0.38 monthly.**

* **\$2,443,108 Additional Revenue**

Scenario #2

5% Increase Over No-New-Revenue Rate

Total taxes would be **\$253.38 annually.**

Due to the 7.9438% change in property value and a rate decrease, taxes would **increase by \$2.58 annually / \$0.21 monthly.**

* **\$2,172,514 Additional Revenue**



McLennan Community College - Property Tax Comparison

Items highlighted require information to be entered.

TAX RATE OPTIONS:

2022 Rate Options: (drop down menu)
 Total Rate:

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

	Home Value		Tax Amount
2021 Value:	<input type="text" value="\$167,451.00"/>	Using current tax rate →	<input type="text" value="\$250.81"/>
2022 Value:	<input type="text" value="\$180,753.00"/>	Using selected tax rate above →	<input type="text" value="\$255.40"/>
Change in Property Value:	<input type="text" value="\$13,302.00"/>		<input type="text" value="\$4.59"/>
% Property Value Changed:	<input type="text" value="7.943816%"/>		<input type="text" value="\$0.38"/>
		Annual Change:	<input type="text" value="\$4.59"/>
		Monthly Change:	<input type="text" value="\$0.38"/>
		% Change in Annual Tax:	<input type="text" value="1.83%"/>

BREAKDOWN OF THE CHANGE:

Difference from last year - change in the tax rate:
 (Amount above reflects the difference of the current rate and selected rate applied to the 2021 value)

Difference from last year - changes in property value with new tax rate:
 (Amount above reflects the difference of the 2021 and 2022 values with the selected tax rate applied)

Annual Change:
 Monthly Change:

TAX TOOL:

- Effect on taxpayer
- Calculates tax amounts based on optional rate changes
- Breakdown of the change (impact from rate change and value change)



McLennan Community College - Property Tax Comparison

Items highlighted require information to be entered.

TAX RATE OPTIONS:

2022 Rate Options: **5% Increase** (drop down menu)
 Total Rate: **\$0.140186**

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

	Home Value		Tax Amount
2021 Value:	\$167,451.00	Using current tax rate →	\$250.81
2022 Value:	\$180,753.00	Using selected tax rate above →	\$253.39
Change in Property Value:	\$13,302.00		↓
% Property Value Changed:	7.943816%		↓
		Annual Change:	\$2.58
		Monthly Change:	\$0.21
		% Change in Annual Tax:	1.03%

BREAKDOWN OF THE CHANGE:

Difference from last year - change in the tax rate: **-\$16.07**

(Amount above reflects the difference of the current rate and selected rate applied to the 2021 value)

Difference from last year - changes in property value with new tax rate: **\$18.65**

(Amount above reflects the difference of the 2021 and 2022 values with the selected tax rate applied)

Annual Change: \$2.58
Monthly Change: \$0.21

TAX TOOL:

- Effect on taxpayer
- Calculates tax amounts based on optional rate changes
- Breakdown of the change (impact from rate change and value change)



OTHER MCLENNAN COUNTY TAXING DISTRICTS

			Average					
HOME VALUES			\$100,000	\$286,351	\$250,000	\$500,000	\$1,000,000	
Using MCC Homestead Exemptions Under 65			\$20,000	\$105,598	\$50,000	\$100,000	\$200,000	
TAXABLE VALUE			\$80,000	\$180,753	\$200,000	\$400,000	\$800,000	
	2021 Exemptions	2021 Exemptions						
	Under 65	Over 65						
TAXING DISTRICT	Under 65	Over 65	2021 TAX RATES					
China Spring ISD	\$25,000	\$35,000	\$ 1.265760	\$1,012.61	\$2,287.90	\$2,531.52	\$5,063.04	\$10,126.08
Connally ISD	\$25,000	\$35,000	\$ 1.215509	\$972.41	\$2,197.07	\$2,431.02	\$4,862.04	\$9,724.07
Crawford ISD	\$25,000	\$35,000	\$ 1.163078	\$930.46	\$2,102.30	\$2,326.16	\$4,652.31	\$9,304.62
LaVega ISD	\$25,000	\$35,000	\$ 1.261350	\$1,009.08	\$2,279.93	\$2,522.70	\$5,045.40	\$10,090.80
Lorena ISD	\$25,000	\$35,000	\$ 1.200310	\$960.25	\$2,169.60	\$2,400.62	\$4,801.24	\$9,602.48
Midway ISD	\$25,000	\$35,000	\$ 1.164300	\$931.44	\$2,104.51	\$2,328.60	\$4,657.20	\$9,314.40
Robinson ISD	\$25,000	\$35,000	\$ 1.172632	\$938.11	\$2,119.57	\$2,345.26	\$4,690.53	\$9,381.06
Waco ISD	\$25,000	\$35,000	\$ 1.244640	\$995.71	\$2,249.72	\$2,489.28	\$4,978.56	\$9,957.12
City of Crawford	None	\$12,000	\$ 0.490000	\$392.00	\$885.69	\$980.00	\$1,960.00	\$3,920.00
City of Lorena	None	None	\$ 0.533460	\$426.77	\$964.24	\$1,066.92	\$2,133.84	\$4,267.68
City of Robinson	None	\$10,000	\$ 0.507000	\$405.60	\$916.42	\$1,014.00	\$2,028.00	\$4,056.00
City of Waco	10%	10% + \$5,000	\$ 0.767282	\$613.83	\$1,386.89	\$1,534.56	\$3,069.13	\$6,138.26
City of Woodway	None	\$10,000	\$ 0.470000	\$376.00	\$849.54	\$940.00	\$1,880.00	\$3,760.00
McLennan County	20%, \$5,000 min.	20% + \$35,000	\$ 0.425000	\$340.00	\$768.20	\$850.00	\$1,700.00	\$3,400.00
McLennan Community College	20%; \$5,000 min.	20% + \$12,000	\$ 0.149782	\$119.83	\$270.74	\$299.56	\$599.13	\$1,198.26

Scenario for an Average Home \$180,753

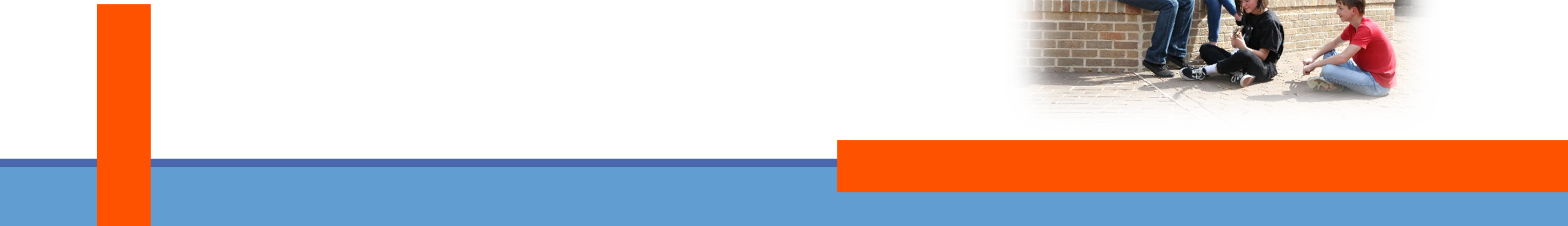
Taxing District	Taxes
Midway ISD	\$2,104.51
City of Waco	\$1,386.89
McLennan County	\$768.20
McLennan CC	\$270.20
Total Taxes	\$4,529.80

5.96%



PRELIMINARY SCHEDULE IF TAX INCREASE IS OVER 0%

Public Hearing Date to Vote on Tax Increase <i>(No earlier than 7 days after Appraisal District mails out notices)</i>	August 30, 2022
Notice of Public Hearings & Tax Revenue Increase <i>(At least 5 days before Public Hearing in the newspaper)</i> <i>(At least 7 days before Public Hearing on the MCC website)</i>	August 23, 2022
Appraisal District Mails Out Estimated Taxes to be Imposed to Property Owners	August 7, 2022
Recorded Vote on the Proposed Rate <i>(Send results of the vote to the tax assessor's office)</i>	August 2, 2022
Final Calculation of No-New-Revenue Tax Rate by Tax Assessor's Office	July 27, 2022 ✓
Certification of Tax Roll by Appraisal District	July 25, 2022 ✓



Appraisal District Notice of Estimated Taxes

2022
PROPOSED

Property Tax
Bill Information

mclennanad.org/taxes

Dear Property Owner,
Information on action taken or proposed to be taken by your local taxing units concerning the 2020 property taxes on your property can be found online at mclennanad.org/taxes

315 S. 26th
Waco, TX 76710

PRESORTED
STANDARD
US POSTAGE PAID
VARIVERGE, LLC
PERMIT NO. 3516

If you would like more information from each taxing unit, you may request their contact information from your local Tax Assessor-Collector where your property is located.

Your Local Tax Assessor-Collector contact information is below:

McLennan County Tax Office
Randy Riggs, Tax Assessor Collector
P.O. Box 406, Waco, TX 76703

254-757-5130
property.tax@co.mclennan.tx.us
<http://www.co.mclennan.tx.us/218/Tax-Office>

mclennanad.org/taxes

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McLennan

COMMUNITY

COLLEGE

Budget Workshop

Expenses

Faculty Salaries

Salary Info.
Pages 18-22



2021-22 Faculty Salaries Among All Texas Community Colleges

Texas Community College Teachers Association Survey

Sorted in Descending Order by Average Salary

College	Full-Time Faculty	Lowest Actual Salary	Highest Actual Salary	Average Salary	Rank	Average Years of Instruction
Austin Community College District	598	52,769	126,016	75,323	1	14
Odessa College	144	50,217	98,255	74,236	2	23
Collin College	548	52,025	122,210	71,638	3	8
Dallas College	890	50,326	118,000	71,198	4	12
McLennan Community College	202	46,761	105,551	70,661	5	15
Del Mar College	307	52,000	98,052	70,340	6	10
Alvin Community College	108	48,494	111,553	70,107	7	10
Tarrant County College District	740	53,372	111,599	65,972	8	10
Alamo Colleges	789	43,735	110,734	65,458	9	14
College of the Mainland	95	51,407	77,868	64,637	10	10
Houston Community College System	861	40,135	92,108	64,557	11	12
Lone Star College System	805	45,047	116,352	64,041	12	11
Central Texas College	140	43,210	100,258	63,816	13	11
Lee College	164	49,862	99,186	63,767	14	10
Brazosport College	101	48,931	98,401	63,485	15	10

- ❑ Rank #5 for full-time and part-time faculty pay (#6 last year)
- ❑ 30% courses taught by part-time faculty (state average is 31%)
- ❑ 63% of full-time faculty teach overloads (65% last year)
- ❑ Average FY2022 salary increase – 4.25%

McLennan

C O M M U N I T Y

COLLEGE

Budget Workshop

Expenses

Faculty & Staff Salaries

Historic Salary Increases

FY2019

Staff

- 50% of the calculated increase to bring salaries to market averages (\$1.1 million)

Faculty/Overloads

- 2% increase and annual increment/earned credit (\$576,000)
-

FY2020

Staff

- 2% increase and 25% of the calculated increase to bring salaries to market averages (\$800,000)

Faculty/Overloads

- 2% increase and annual increment/earned credit (\$605,898)
-

FY2021

Staff

- 12.5% of the calculated increase to bring salaries to a market average or \$500 (\$240,000)

Faculty/Overloads

- annual increment/earned credit or \$500 (\$219,177)
-

FY2022

Staff

- 2% increase and 12.5% of the calculated increase to bring salaries to market averages (\$910,405)

Faculty/Overloads

- 3% increase and annual increment/earned credit (\$747,339)
-

\$5,198,819 increases over 4 years (\$3,050,405 - staff & \$2,148,414 - faculty)



Staff Market Adjustments:

• Data:



College and University Professional Association for Human Resources

- Higher Ed: Texas Schools
- Higher Ed: Southern United States

Pay Grade	NAME	TITLE	DEPARTMENT	CURRENT	Market	Longevity	Total	New Salary	% Increase	TX Schools	South	Average	Longevity
F				\$41,142	\$2,469	\$1,975	\$4,444	\$45,586	10.80%	\$44,701	\$37,288	\$40,994	395
F				\$51,256	\$2,563		\$2,563	\$53,819	5.00%	\$44,701	\$37,288	\$40,994	330
F				\$40,547	\$2,433	\$1,830	\$4,263	\$44,810	10.51%		\$42,709	\$42,709	366
F				\$34,466	\$2,068	\$80	\$2,148	\$36,614	6.23%	\$37,868	\$36,681	\$37,275	16
F				\$36,908	\$2,214	\$215	\$2,429	\$39,337	6.58%	\$40,872	\$36,400	\$38,636	43
F				\$40,547	\$2,433	\$1,395	\$3,828	\$44,375	9.44%	\$36,869	\$36,045	\$36,457	279
F				\$35,506	\$2,130	\$230	\$2,360	\$37,866	6.65%	\$44,701	\$37,288	\$40,994	46
F				\$35,301	\$2,118	\$2,040	\$4,158	\$39,459	11.78%		\$42,709	\$42,709	408
F				\$37,575	\$2,255	\$250	\$2,505	\$40,080	6.67%		\$42,709	\$42,709	50
F				\$37,587	\$2,255	\$375	\$2,630	\$40,217	7.00%	\$44,701	\$37,288	\$40,994	75
F				\$34,466	\$2,068	\$65	\$2,133	\$36,599	6.19%	\$44,701	\$37,288	\$40,994	13
F				\$36,908	\$2,214	\$245	\$2,459	\$39,367	6.66%	\$36,869	\$36,045	\$36,457	49
F				\$35,135	\$2,108	\$75	\$2,183	\$37,318	6.21%	\$38,636	\$40,995	\$39,815	15
F				\$37,587	\$2,255	\$260	\$2,515	\$40,102	6.69%	\$40,735	\$37,499	\$39,117	52
F				\$35,135	\$2,108	\$150	\$2,258	\$37,393	6.43%	\$36,869	\$36,045	\$36,457	30
F				\$35,135	\$2,108	\$60	\$2,168	\$37,303	6.17%		\$42,709	\$42,709	12
F				\$37,587	\$2,255	\$285	\$2,540	\$40,127	6.76%	\$44,701	\$37,288	\$40,994	57
F				\$43,064	\$2,584	\$775	\$3,359	\$46,423	7.80%	\$40,090	\$41,022	\$40,556	155
F				\$37,587	\$2,255	\$805	\$3,060	\$40,647	8.14%	\$40,735	\$37,499	\$39,117	161
F				\$34,466	\$2,068	\$20	\$2,088	\$36,554	6.06%		\$42,709	\$42,709	4
F				\$38,236	\$2,294	\$1,315	\$3,609	\$41,845	9.44%		\$42,709	\$42,709	263
F				\$36,908	\$2,214	\$230	\$2,444	\$39,352	6.62%	\$44,701	\$37,288	\$40,994	46
F				\$17,216	\$1,033	\$38	\$1,070	\$18,286	6.22%	\$40,735	\$37,499	\$39,117	15
				\$850,265				\$913,481	7.39%				
								\$63,216					

Current Minimum	\$34,468
Market Average	\$40,323
New Minimum	\$36,536
Over Market Cap	\$48,387
Average Current	\$37,866
Market vs Average	\$2,457
% Below	6%

McLennan

COMMUNITY

COLLEGE

Budget Workshop

Expenses

Faculty & Staff Salaries



Scenario #1

Faculty

- Fund faculty salary schedule - annual increment (\$138,164) and earned credit (\$39,372)
- 5% salary increase (\$728,052)

Part-time and Overload Faculty

- 5% salary increase (\$267,236)

Staff

- 100% of market adjustments (\$599,273 support staff & \$1,308,150 administrative staff)
- Averages: 10% support staff & 13% administrative staff



McLennan

COMMUNITY

COLLEGE

Budget Workshop

Expenses

Faculty & Staff Salaries



Scenario #2

Faculty

- Fund faculty salary schedule - annual increment (\$138,164) and earned credit (\$39,372)
- 5% salary increase (\$728,052)

Part-time and Overload Faculty

- 5% salary increase (\$267,236)

Staff

- 75% of market adjustments (\$484,415 support staff & \$936,318 administrative staff)
- Averages: 8% support staff & 10% administrative staff



McLennan

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Budget Workshop

Expenses

Projects and Technology

FY2023 Proposed Budget

Non-Technology Projects (Page 13)

- Top priorities - \$917,530
- Budgeted - \$100,000

Technology Requests (Page 14-16)

- Requests - \$2,325,927
- Budgeted - \$2,113,425

*Moved \$219,834 from technology to library for databases.





Capital Improvement Fund

2022-2023 Budget Recommendation

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Funding sources have stayed the same (p. 63)

☐ \$750,000 Transfer

☐ \$1,000,000 - Excess Pledged Revenues



CAPITAL IMPROVEMENT FUND - MASTER FACILITIES PLAN BUDGET

Type	Project	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
FUNDED FROM ANNUAL CAPITAL IMPROVEMENT FUND:		<i>Final Budget</i>	<i>Final Budget</i>	<i>Revised</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Lots & Roads	Sealcoat and restripe parking lots	50,000			25,000	25,000	25,000	25,000	25,000
	Sidewalk Replacements	120,500							
Roofs	Stallion Barn - Duralast Roof	75,000							
	Enrollment Services Roof		209,845						
	ESEC Roof		17,620						
	MTA Roof					330,000			
	Health Professions Nursing Roof						285,000		
	Health Professions Roof							375,000	
	CSC Module F Roof								350,000
Elevators									
ADA & Life Safety Changes	Science Building ADA Ramp						150,000		
	Additional Campus Signage							200,000	200,000
Renovations	Highlander Ranch	26,100	19,290	25,000	25,000	25,000	25,000	25,000	25,000
Construction	Landscape Improvements								
	Walking Track Replacement		48,510						
	Cosmetology (Phase 2)					600,000			
	CSC Module E Flooring and Restroom			402,000					
	CSC Module F Flooring								300,000
	BT Building Technology	600,000							
	MAC - University Center					600,000			
	Building Name Change/Campus Signage								
	Ranch Arena Extension	75,000							
	LTC Learning Commons (Phase 2)		39,152	513,137					
	BT Building Renovation (Revenue Bond Payment)	592,037	593,900	593,400	592,600	592,800	592,400	591,400	594,800
Plant Infrastructure	Infrastructure Contingency	30,000			50,000	50,000	50,000	50,000	50,000
	Building Lock Upgrade				150,000				
	Replace CSC Module F Boiler	170,000							
	Replace Cooling Tower Pumps		97,616	267,384					
	Replace Central Plant Boiler						450,000		
	BPAC Plaza Replacement			313,320					
	BPAC Stage Rigging Repairs			478,000					
	BPAC Stage Floor Repairs					175,000			
	BPAC Stage Fire Curtain and Roof Exhaust							150,000	
	MTA Electrical Upgrade		6,381	43,619					
	Physical Plant HVAC Upgrade								
	Cooling Tower Piping							120,000	
	Replace Central Plant Chiller		433,334						
	CSC Module F Boiler		1,621						
Floor Coverings	Floor Covering Replacement	50,000	500		25,000	25,000	25,000	25,000	25,000
Capital Contingency	Professional Fees including LEED--Projects	75,000	72,246	50,000	50,000	50,000	50,000	50,000	50,000
	Contingency	70,207	10,962	38,078	57,400	52,200	97,600	138,600	130,200
	Flooding Repairs		17,635						
	TOTAL CIF 5 YEAR PLAN	\$1,933,844	\$1,568,612	\$2,723,938	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000

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C O M M U N I T Y

COLLEGE

Budget Workshop

Capital Improvement Fund



Additional Renovation Items:

Faculty Office Building Options:

Renovation and Elevator Installation	\$2,500,000
Refresh (flooring, paint, restrooms)	\$500,000
Elevator Installation	\$350,000
Remodel Old Field House	\$75,000
CSC Parking and Walkway Light Upgrade	\$150,000
Remodel MWF Old Gymnasium	\$2,000,000
Ranch Arena Extension	\$100,000
Stallion Barn - Upstairs Renovation	\$300,000

Additional Infrastructure Items:

Stallion Barn - Duralast Roof	\$75,000
Stallion Barn - ADA Compliance	\$200,000
Ranch Gate and Controls Replacement	\$100,000
Ranch House Repairs	\$100,000

Require Outside Funding to Assist:

Bosque River Development	\$6,000,000
Cover for Bosque River Stage	\$300,000

Emergency Services Education Center:

ESEC Building Addition (25,000 sq ft)	\$6,250,000
ESEC Driving Training Course and Extrication Pad	\$2,500,000
ESEC Parking Lot Expansion	\$500,000
ESEC Police, Fire, and EMS Tactical Building	\$3,000,000
ESEC Track Resurfacing	\$120,000

Future New Construction:

Highlander Ranch Classroom Expansion	\$1,000,000
Highlander Ranch Classroom (15,000 sq/ft)	\$3,750,000
Highlander Ranch sewer lift station and associated sewer lines	\$5,000,000
Performance Hall/Classroom Building	\$45,000,000
Highlands Special Events Expansion	\$2,500,000
University Center Classroom Building (50,000 sq/ft)	\$15,000,000

SCENARIO SHEET – BALANCING THE BUDGET

McLennan Community College - 2022-2023 Fiscal Year Budget Analysis			
FISCAL YEAR 2022-2023	Scenario #1	Scenario #2	Scenario #3
INCOME	\$ 59,914,921	\$ 59,914,921	\$ 59,914,921
EXPENDITURES	\$ 59,456,565	\$ 59,456,565	\$ 59,456,565
NET	\$458,356	\$458,356	\$458,356
PROJECTED INCOME ADJUSTMENTS			
Taxes - Proposed Tax Revenue Change	6.000% \$ 2,443,108	5.000% \$ 2,172,514	0.000% \$ 819,544
Tax Collection % Decrease	0.0% \$ -	0.0% \$ -	0.0% \$ -
Tuition/Fee Increase - beginning Summer 2023	\$0 -	\$0 -	\$0 -
Tuition/Fee Increase - beginning Spring 2023	\$0 -	\$0 -	\$0 -
State Funding Based on \$11,913,319			
State Funding Increase			
State Funding % Decrease	0% -	0% -	0% -
TOTAL PROJECTED INCOME ADJUSTMENTS	\$ 2,443,108	\$ 2,172,514	\$ 819,544
ADJUSTED NET INCOME	\$ 62,358,029	\$ 62,087,435	\$ 60,734,465
SALARY ADJUSTMENTS			
Faculty schedule annual increment	\$ 138,164	\$ 138,164	\$ 138,164
Faculty earned credit	\$ 39,372	\$ 39,372	\$ 39,372
Support Staff	(100% Market Adj) \$ 599,273	(75% Market Adj) \$ 484,415	(75% Market Adj) \$ 484,415
Administrative Staff	(100% Market Adj) \$ 1,308,150	(75% Market Adj) \$ 936,318	(75% Market Adj) \$ 936,318
Part-time and Overload Faculty	5.00% \$ 267,236	5.00% \$ 267,236	5.00% \$ 267,236
Faculty	5.00% \$ 728,052	5.00% \$ 728,052	5.00% \$ 728,052
TOTAL SALARY ADJUSTMENTS	\$ 3,080,246	\$ 2,593,556	\$ 2,593,556
Tax collection expenses due to increase	\$24,431	\$21,725	\$8,195
Budget adjustments	(\$3,213)		
Unobligated contingency of \$1,000,000	(\$200,000)		
Projects budget of \$100,000			
Required & requested technology of \$2,113,425		\$15,588	
NET EXPENDITURE CHANGES	\$2,901,464	\$2,630,870	\$2,601,752
ADJUSTED NET EXPENDITURES	\$ 62,358,029	\$ 62,087,435	\$ 62,058,317
TOTAL ADJUSTED INCOME	\$ 62,358,029	\$ 62,087,435	\$ 60,734,465
TOTAL ADJUSTED EXPENDITURES	\$ 62,358,029	\$ 62,087,435	\$ 62,058,317
Net	\$ (0)	\$ 0	\$ (1,323,852)

DISCUSSION

