



MCLENNAN COMMUNITY COLLEGE

BUDGET WORKSHOP

August 4, 2025



FY2026 BUDGET – OVERVIEW

Income: \$72,901,433 

Expenses: \$74,650,037 

| | |
|-------------------------------|----------------------|
| State Appropriations: | \$13,328,529 |
| Tuition and Fees: | \$24,508,495 |
| Taxes: | \$34,056,467 |
| Other Misc. | \$1,007,942 |
| Salaries and Benefits: | \$53,070,481 |
| Operating Expenses: | \$17,975,618 |
| Technology: | \$3,603,938 |
| Net: | (\$1,748,604) |

Full proposed budget details by scenario on pages 6-18 of the budget packet.



FY2026 BUDGET – Notable Income Changes

| Description | Difference to Adjusted |
|------------------------|------------------------|
| Taxes/Current Oper. | 1,741,620 |
| Tuition | 1,604,311 |
| State Appropriations | 898,686 |
| Fees-Credit | 353,421 |
| Feed-Non Credit | 135,000 |
| Other Income | (13,200) |
| Debt Retirement-Credit | (50,000) |

Note: Notable income and expense changes are based on Scenario #3.

Significant income and expense changes over \$15,000 are explained on page 19 of the budget packet.



Significant income and expense changes over \$15,000 are explained on page 19 of the budget packet.

FY2026 BUDGET – Notable Expense Changes

| Description | Difference to Adjusted |
|-------------------------------------|------------------------|
| Health Premium Shortage | 454,143 |
| Athletic Departments | 417,505 |
| Salary Increases : Earned Credits | 375,000 |
| Retirement Shortage | 373,626 |
| Arts, Sciences, & Business | 296,231 |
| Health Professions | 267,954 |
| Workforce & Public Service | 240,953 |
| Auxiliary Fringes | 150,000 |
| Utilities | 150,000 |
| CREW | 149,164 |
| Scholarships/Exemptions DIVISION | 128,992 |
| Staff Education Payment | 123,000 |
| Accomodations/Title IX | 120,610 |
| Marketing & Public Relations | 81,716 |
| Election | (20,000) |
| Ex Dir/ MCC Foundation | (22,053) |
| ORP Differential | (35,000) |
| Information Systems | (45,711) |
| VP Instruction & Student Engagement | (48,624) |
| Center for Teaching and Learning | (60,662) |

Income

State Funding

\$13,328,529 – FY25 Funding Level

\$14,227,215 – FY26 Funding Level

Tuition & Fees

\$ 24,508,495– FY25 Estimated Actuals

\$ 2,092,732– FY26 Enrollment Growth

- FY26 funding level reflects gain of \$898,687 in state appropriations
- Tuition and fees are based on FY25 estimated credit hours
- Enrollment growth is based on 10% increase in FY25 credit hours
- Not proposing increases in tuition and fee rates
- Last increase in tuition Spring 2011 (page 54)
- General Services Fee increase started 2020 Summer I Term (page 54)
- Rank 14th highest in-district for both Fall 2024 and Spring 2025 tuition & fees (page 55- 56)

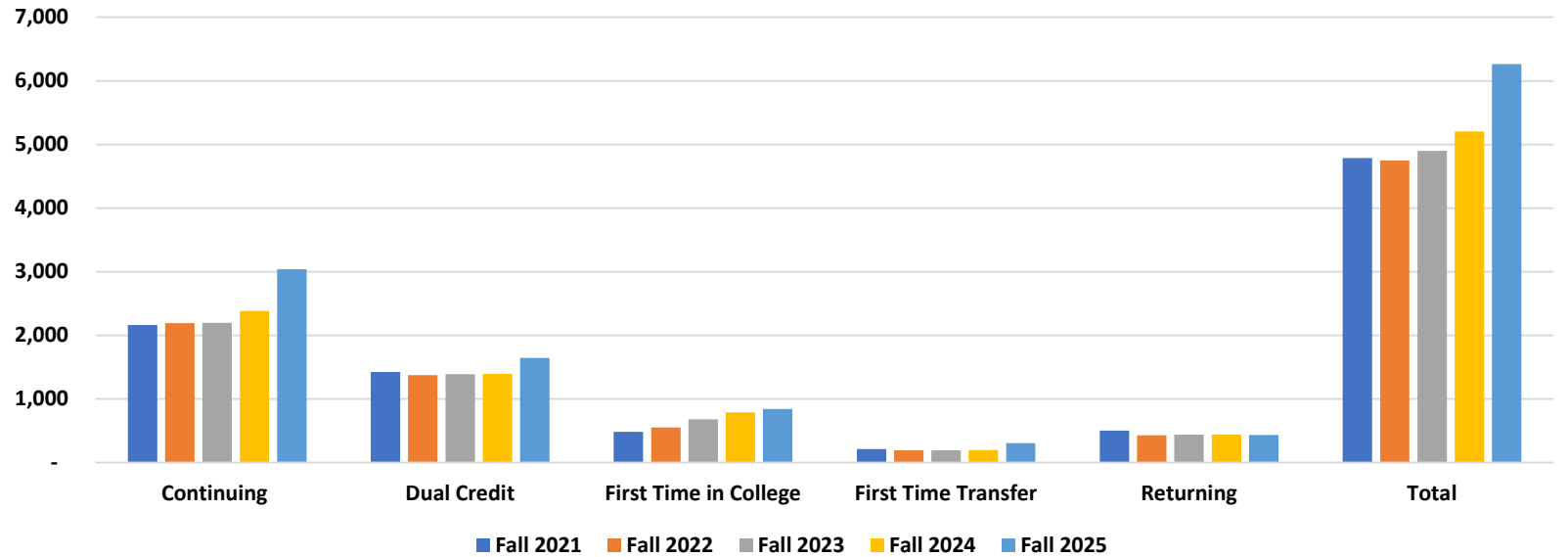


Income

Enrollments



Fall Enrollment Comparison as of 7/28/25



Enrollment Summary - Fall 2025
Year to Date Registration Comparison
Day of Registration: 113

| | Fall 2021 | Fall 2022 | Fall 2023 | Fall 2024 | Fall 2025 |
|-----------------------|-----------|-----------|-----------|-----------|-----------|
| Continuing | 2,164 | 2,193 | 2,197 | 2,385 | 3,038 |
| Dual Credit | 1,422 | 1,376 | 1,388 | 1,396 | 1,644 |
| First Time in College | 483 | 554 | 680 | 787 | 841 |
| First Time Transfer | 215 | 195 | 194 | 198 | 307 |
| Returning | 502 | 428 | 439 | 440 | 435 |
| Total | 4,786 | 4,746 | 4,898 | 5,206 | 6,265 |

- 20% ahead of total Fall enrollments for FY2025
- Ahead of total Fall enrollments for FY's 2021, 2022, 2023,2024

Percent Change Options (FY26)

No New Revenue Rate →

Current Rate →

Voter-Approved Rate →

| Change in NNRR | Change from Current Rate | Additional M&O | M&O Rate | Debt Service Rate | Total Rate | Compared to Current Rate |
|----------------|--------------------------|----------------|------------|-------------------|------------|--------------------------|
| 0.000% | -2.304% | 790,628 | \$0.111431 | \$0.017502 | \$0.128933 | -\$0.003041 |
| 1.000% | -1.343% | 1,187,474 | \$0.112700 | \$0.017502 | \$0.130202 | -\$0.001772 |
| 2.000% | -0.497% | 1,536,474 | \$0.113816 | \$0.017502 | \$0.131318 | -\$0.000656 |
| 2.500% | -0.074% | 1,710,973 | \$0.114374 | \$0.017502 | \$0.131876 | -\$0.000098 |
| 2.588% | 0.000% | 1,741,620 | \$0.114472 | \$0.017502 | \$0.131974 | \$0.000000 |
| 3.000% | 0.349% | 1,885,473 | \$0.114932 | \$0.017502 | \$0.132434 | \$0.000460 |
| 4.000% | 1.193% | 2,234,160 | \$0.116047 | \$0.017502 | \$0.133549 | \$0.001575 |
| 4.500% | 1.616% | 2,408,659 | \$0.116605 | \$0.017502 | \$0.134107 | \$0.002133 |
| 5.000% | 2.039% | 2,583,159 | \$0.117163 | \$0.017502 | \$0.134665 | \$0.002691 |
| 6.000% | 2.885% | 2,932,159 | \$0.118279 | \$0.017502 | \$0.135781 | \$0.003807 |
| 7.000% | 3.730% | 3,281,158 | \$0.119395 | \$0.017502 | \$0.136897 | \$0.004923 |
| 8.000% | 4.575% | 3,629,845 | \$0.120510 | \$0.017502 | \$0.138012 | \$0.006038 |

Approved Rates (FY25)

\$0.113681 – M&O

\$0.018293 – I&S

\$0.131974 – Total Rate



Income Property Tax

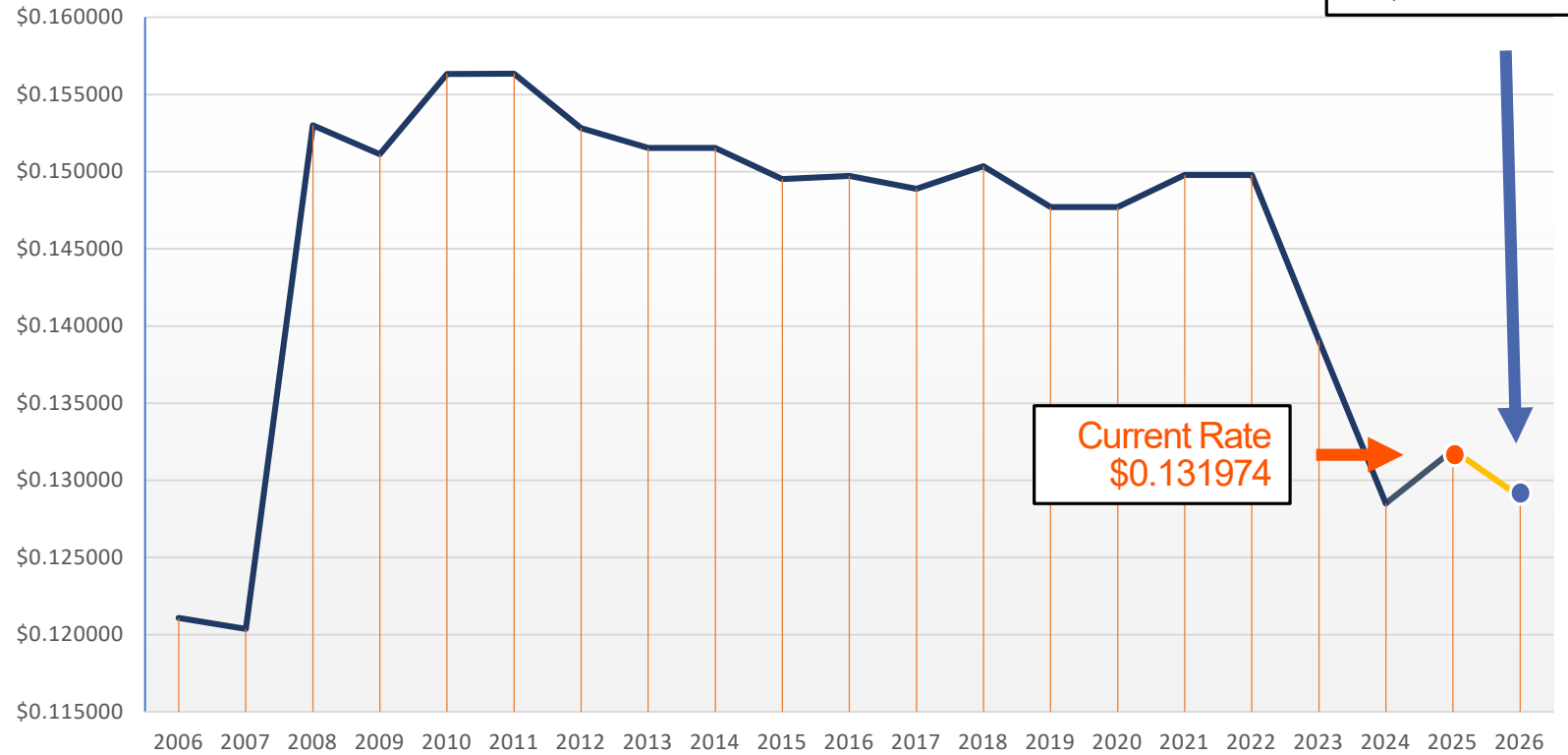
Effect

Change in NNRR by 0.00%

Lowers the total rate from
\$0.131974 to \$0.128933

Scenario #1

Total Tax Rate History



| Change from NNRR | Change from Current Rate | Additional M&O | M&O Rate | Debt Service Rate | Total Rate | Compared to Current Rate |
|------------------|--------------------------|----------------|------------|-------------------|------------|--------------------------|
| 0.000% | -2.304% | 790,628 | \$0.111431 | \$0.017502 | \$0.128933 | -\$0.003041 |

Income Property Tax

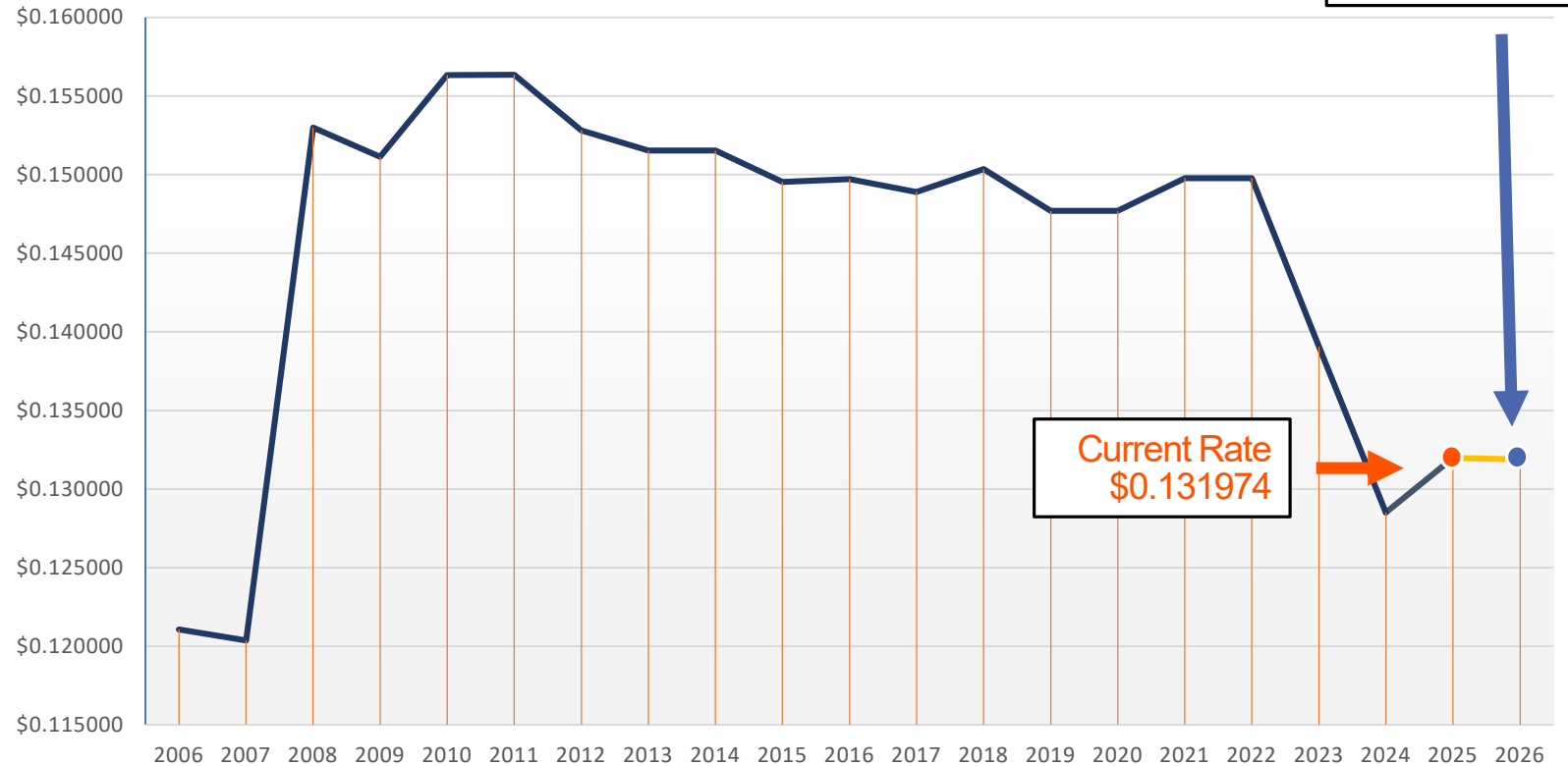
Effect

Change in NNRR by 2.50%

Lowers the total rate from
\$0.131974 to \$0.131876

Scenario #2

Total Tax Rate History



| Change from NNRR | Change from Current Rate | Additional M&O | M&O Rate | Debt Service Rate | Total Rate | Compared to Current Rate |
|------------------|--------------------------|----------------|------------|-------------------|------------|--------------------------|
| 2.500% | -0.074% | 1,710,973 | \$0.114374 | \$0.017502 | \$0.131876 | -\$0.000098 |

Income Property Tax

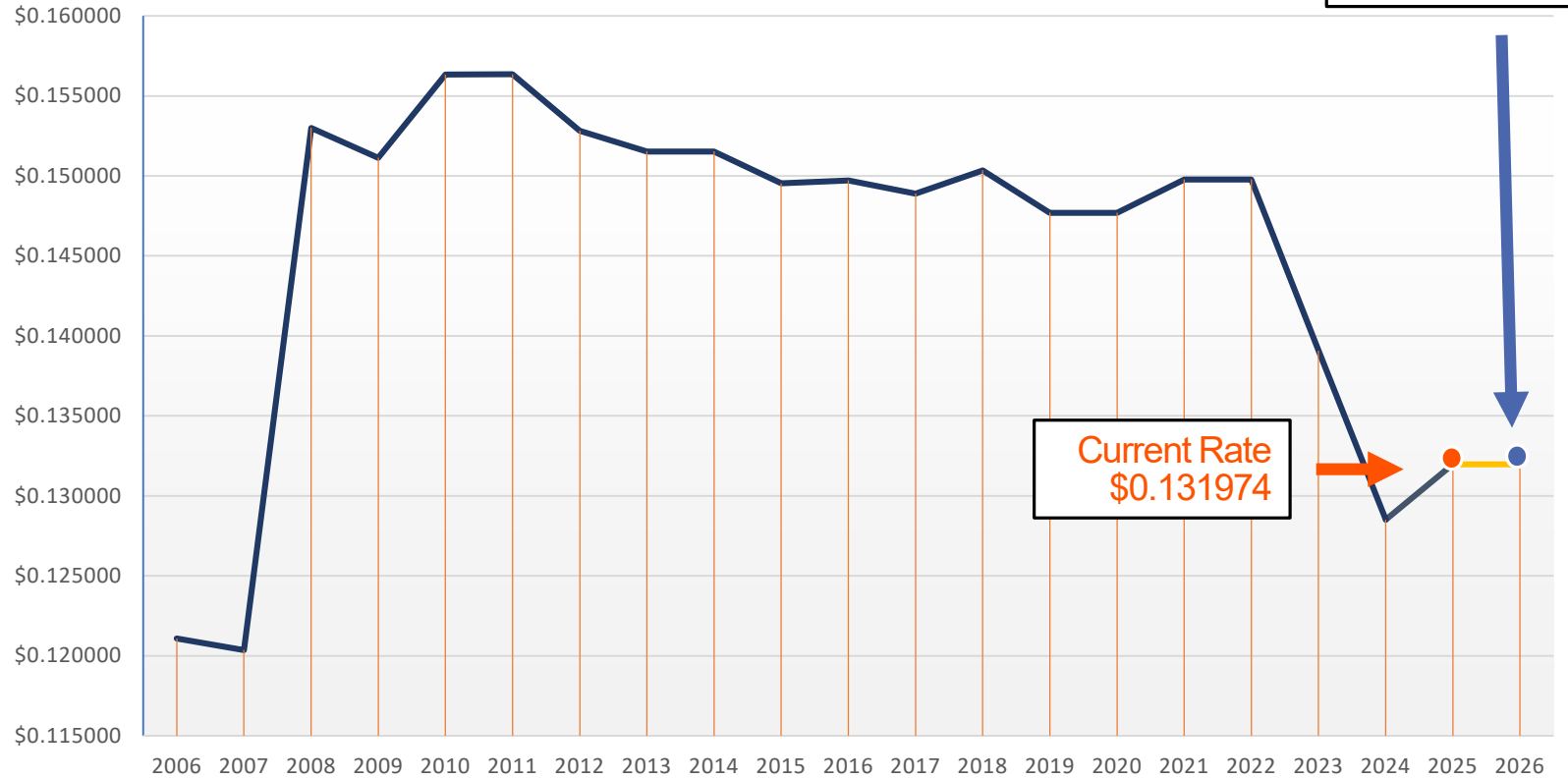
Effect

Change in NNRR by 2.588%

Maintains the current total rate of \$0.131974

Scenario #3

Total Tax Rate History



| Change from NNRR | Change from Current Rate | Additional M&O | M&O Rate | Debt Service Rate | Total Rate | Compared to Current Rate |
|------------------|--------------------------|----------------|------------|-------------------|------------|--------------------------|
| 2.588% | 0.000% | 1,741,620 | \$0.114472 | \$0.017502 | \$0.131974 | \$0.000000 |

Income Property Tax

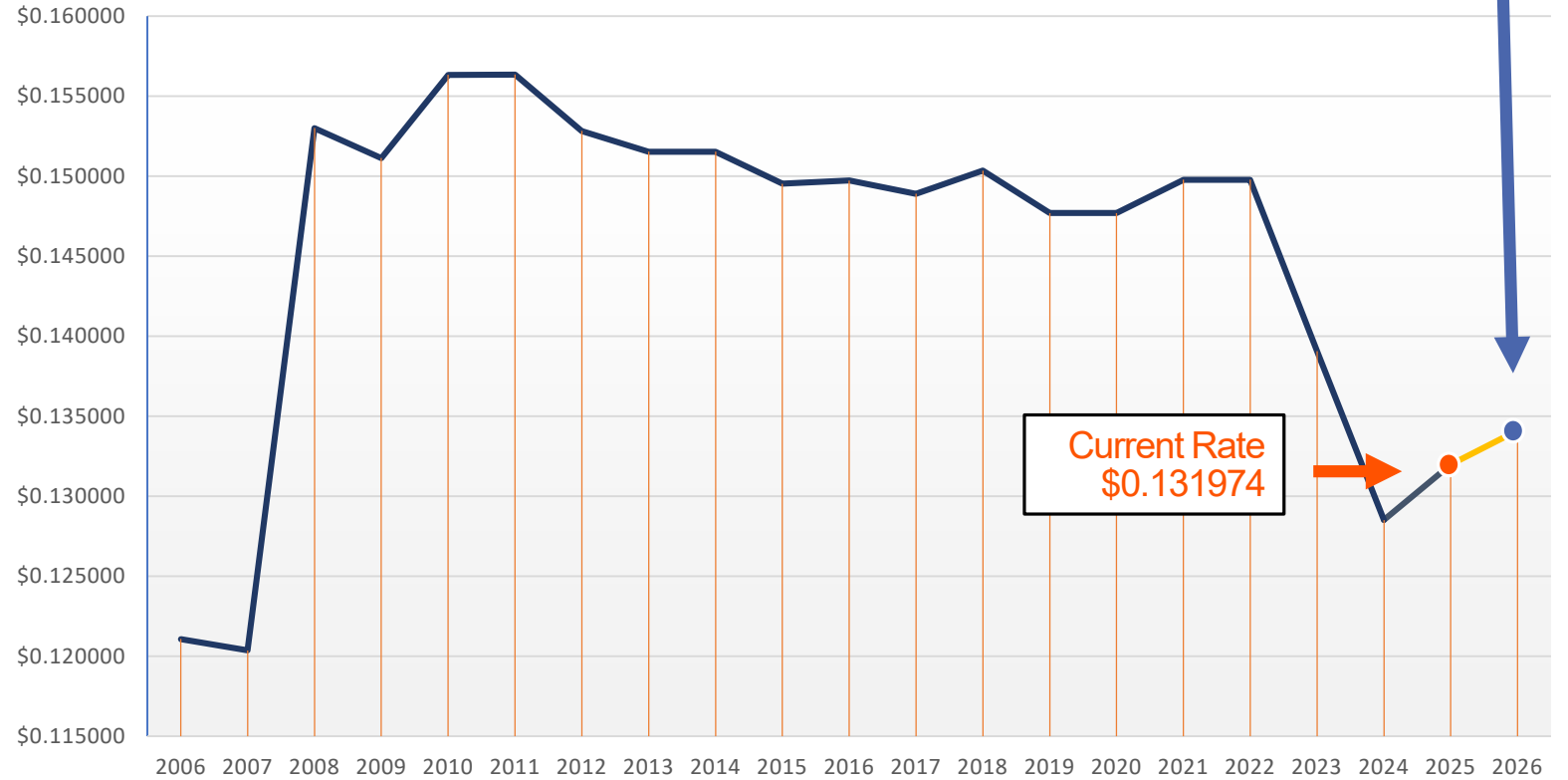
Effect

Change in NNRR by 4.50%

Raises the total rate from
\$0.131974 to \$0.134107

Scenario #4

Total Tax Rate History



| Change from NNRR | Change from Current Rate | Additional M&O | M&O Rate | Debt Service Rate | Total Rate | Compared to Current Rate |
|------------------|--------------------------|----------------|------------|-------------------|------------|--------------------------|
| 4.500% | 1.616% | 2,408,659 | \$0.116605 | \$0.017502 | \$0.134107 | \$0.002133 |

EFFECT OF TAX RATE ON **AVERAGE VALUED HOME**

2024



\$319,257
(\$223,271 with exemption)

2025



\$322,064
(\$237,677 with exemption)



**6.45%
Inc. in
Value**

Certified Valuations for 2025: \$31,272,352,363– 4.39%
 Certified Valuations for 2024: \$29,957,923,397 – 5.08%
 Certified Valuations for 2023: \$28,509,195,479 – 17.20%
 Certified Valuations for 2022: \$24,325,068,151 – 15.69%
 Certified Valuations for 2021: \$21,026,469,352 – 7.19%
 Certified Valuations for 2020: \$19,352,067,520 – 2.89%
 Certified Valuations for 2019: \$18,808,400,695

Average Home Value 2025: \$ 237,677 (with exemption) - 6.45%
 Average Home Value 2024: \$223,271 (with exemption) - 10.24%
 Average Home Value 2023: \$202,401 (with exemption) - 11.88%
 Average Home Value 2022: \$180,753 (with exemption) - 7.94%
 Average Home Value 2021: \$167,600 (with exemption) - 8.62%
 Average Home Value 2020: \$154,303 (with exemption) - 6.81%
 Average Home Value 2019: \$145,317 (with exemption)

**Scenario
#1**

0.00% Change from the No-New-Revenue Rate
-2.304% Decrease in the Current Total Rate
 Total taxes would be **\$306.44 annually**.
 Due to the 6.45% change in property value, taxes
 would **increase by \$11.78 annually / \$0.98 monthly**.
*** \$790,628 Additional Revenue**

**Scenario
#2**

2.50% Increase from the No-New-Revenue Rate
-0.074% Decrease in the Current Total Rate
 Total taxes would be **\$313.44 annually**.
 Due to the 6.45% change in property value and a rate increase, taxes
 would **increase by \$18.78 annually / \$1.56 monthly**.
*** \$1,710,973 Additional Revenue**

**Scenario
#3**

2.588% Increase from the No-New-Revenue Rate
0.000% Change in the Current Rate
 Total taxes would be **\$313.67 annually**.
 Due to the 6.45% change in property value and a rate increase, taxes
 would **increase by \$19.01 annually / \$1.58 monthly**.
*** \$1,741,620 Additional Revenue**

**Scenario
#4**

4.50% Increase from the No-New-Revenue Rate
1.616% Increase in the Current Total Rate
 Total taxes would be **\$318.74 annually**.
 Due to the 6.45% change in property value and a rate increase, taxes
 would **increase by \$24.08 annually / \$2.01 monthly**.
*** \$2,408,659 Additional Revenue**

McLennan Community College - Property Tax Comparison

Items highlighted require information to be entered.

TAX RATE OPTIONS:

2025 Rate Options: (drop down menu)
 Total Rate:

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

| | Home Value | | Tax Amount |
|---------------------------|--------------|---------------------------------|------------------------|
| 2024 Taxable Value: | \$223,271.00 | Using current tax rate → | \$294.66 |
| 2025 Taxable Value: | \$237,677.00 | Using selected tax rate above → | \$306.44 |
| Change in Property Value: | \$14,406.00 | | Annual Change: \$11.78 |
| % Property Value Changed: | 6.45% | | Monthly Change: \$0.98 |
| | | % Change in Annual Tax: | 4.00% |

BREAKDOWN OF THE CHANGE:

| | |
|---|----------------|
| Difference from last year - change in the tax rate: | -\$6.79 |
| <i>(Amount above reflects the difference of the current rate and selected rate applied to the 2025 value)</i> | |
| Difference from last year - changes in property value with new tax rate: | \$18.57 |
| <i>(Amount above reflects the difference of the 2024 and 2025 values with the selected tax rate applied)</i> | |
| Annual Change: | \$11.78 |
| Monthly Change: | \$0.98 |

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:

2025 Rate Options: (drop down menu)
 Total Rate:

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

| | Home Value | | Tax Amount |
|---------------------------|--------------|---------------------------------|------------|
| 2024 Taxable Value: | \$223,271.00 | Using current tax rate → | \$294.66 |
| 2025 Taxable Value: | \$237,677.00 | Using selected tax rate above → | \$313.44 |
| Change in Property Value: | \$14,406.00 | Annual Change: | \$18.78 |
| % Property Value Changed: | 6.45% | Monthly Change: | \$1.56 |
| | | % Change in Annual Tax: | 6.37% |

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 2025 value)

Difference from last year - changes in property value with new tax rate:
(Amount above reflects the difference of the 2024 and 2025 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:

2025 Rate Options: **2.588% Increase** (drop down menu)
 Total Rate: **\$0.131974**

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

| | Home Value | | Tax Amount |
|---------------------------|--------------|---------------------------------|------------------------|
| 2024 Taxable Value: | \$223,271.00 | Using current tax rate → | \$294.66 |
| 2025 Taxable Value: | \$237,677.00 | Using selected tax rate above → | \$313.67 |
| Change in Property Value: | \$14,406.00 | | Annual Change: \$19.01 |
| % Property Value Changed: | 6.45% | | Monthly Change: \$1.58 |
| | | % Change in Annual Tax: | 6.45% |

BREAKDOWN OF THE CHANGE:

Difference from last year - change in the tax rate: **\$0.00**
(Amount above reflects the difference of the current rate and selected rate applied to the 2025 value)

Difference from last year - changes in property value with new tax rate: **\$19.01**
(Amount above reflects the difference of the 2024 and 2025 values with the selected tax rate applied)

Annual Change: **\$19.01**
 Monthly Change: **\$1.58**

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:

2025 Rate Options: (drop down menu)
 Total Rate:

IMPACT OF TAX RATE CHANGE ON AN INDIVIDUAL:

| | Home Value | | Tax Amount |
|---------------------------|--------------|---------------------------------|------------------------|
| 2024 Taxable Value: | \$223,271.00 | Using current tax rate → | \$294.66 |
| 2025 Taxable Value: | \$237,677.00 | Using selected tax rate above → | \$318.74 |
| Change in Property Value: | \$14,406.00 | | Annual Change: \$24.08 |
| % Property Value Changed: | 6.45% | | Monthly Change: \$2.01 |
| | | % Change in Annual Tax: | 8.17% |

BREAKDOWN OF THE CHANGE:

| | |
|---|---------|
| Difference from last year - change in the tax rate: | \$4.76 |
| <i>(Amount above reflects the difference of the current rate and selected rate applied to the 2025 value)</i> | |
| Difference from last year - changes in property value with new tax rate: | \$19.32 |
| <i>(Amount above reflects the difference of the 2024 and 2025 values with the selected tax rate applied)</i> | |
| Annual Change: | \$24.08 |
| Monthly Change: | \$2.01 |

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

| Home Values | | | Average | | | | | |
|----------------------------|-------------------|-----------------|----------------|-----------|------------|------------|------------|-------------|
| | 2024 Exemptions | 2024 Exemptions | | \$100,000 | \$200,000 | \$322,064 | \$500,000 | \$1,000,000 |
| TAXING DISTRICT | Under 65 | Over 65 | 2024 TAX RATES | | | | | |
| China Spring ISD | \$100,000 | \$110,000 | \$ 1.018496 | \$0.00 | \$1,018.50 | \$2,261.71 | \$4,073.98 | \$9,166.46 |
| Connally ISD | \$100,000 | \$110,000 | \$ 0.920200 | \$0.00 | \$920.20 | \$2,043.43 | \$3,680.80 | \$8,281.80 |
| Crawford ISD | \$100,000 | \$110,000 | \$ 1.069920 | \$0.00 | \$1,069.92 | \$2,375.91 | \$4,279.68 | \$9,629.28 |
| LaVega ISD | \$100,000 | \$110,000 | \$ 1.255200 | \$0.00 | \$1,255.20 | \$2,787.35 | \$5,020.80 | \$11,296.80 |
| Lorena ISD | \$100,000 | \$110,000 | \$ 0.918450 | \$0.00 | \$918.45 | \$2,039.55 | \$3,673.80 | \$8,266.05 |
| Midway ISD | \$100,000 | \$110,000 | \$ 0.936900 | \$0.00 | \$936.90 | \$2,080.52 | \$3,747.60 | \$8,432.10 |
| Robinson ISD | \$100,000 | \$110,000 | \$ 0.946640 | \$0.00 | \$946.64 | \$2,102.15 | \$3,786.56 | \$8,519.76 |
| Waco ISD | \$100,000 | \$110,000 | \$ 1.048940 | \$0.00 | \$1,048.94 | \$2,329.32 | \$4,195.76 | \$9,440.46 |
| City of Crawford | None | \$12,000 | \$ 0.490000 | \$490.00 | \$980.00 | \$1,578.11 | \$2,450.00 | \$4,900.00 |
| City of Lorena | None | None | \$ 0.537832 | \$537.83 | \$1,075.66 | \$1,732.16 | \$2,689.16 | \$5,378.32 |
| City of Robinson | None | \$10,000 | \$ 0.449934 | \$449.93 | \$899.87 | \$1,449.08 | \$2,249.67 | \$4,499.34 |
| City of Waco | 15% | 15% + \$50,000 | \$ 0.755000 | \$641.75 | \$1,283.50 | \$2,066.85 | \$3,208.75 | \$6,417.50 |
| City of Woodway | None | \$20,000 | \$ 0.357865 | \$357.87 | \$715.73 | \$1,152.55 | \$1,789.33 | \$3,578.65 |
| McLennan County | 20%, \$5,000 min. | 20% + \$35,000 | \$ 0.319805 | \$255.84 | \$511.69 | \$823.98 | \$1,279.22 | \$2,558.44 |
| McLennan Community College | 20%; \$5,000 min. | 20% + \$12,000 | \$ 0.131974 | \$105.58 | \$211.16 | \$340.03 | \$527.90 | \$1,055.79 |

**Scenario for an Average Home
\$322,064**

| | |
|------------------------|-------------------|
| <u>Taxing District</u> | <u>Taxes</u> |
| Waco ISD | \$2,329.32 |
| City of Waco | \$2,066.85 |
| McLennan County | \$823.98 |
| McLennan CC | \$340.03 |
| Total Taxes | \$5,560.18 |

6.12%



Example scenario uses under 65 exemptions and does not consider exemptions for disabled veterans or disabled persons.

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 26, 2025 |
| 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 19, 2025 |
| Recorded Vote on the Proposed Rate <i>(Send results of the vote to the tax assessor's office)</i> | August 4, 2025 |
| Appraisal District's Notice in the Newspaper of the Database Location that has Estimated Taxes Imposed to Property Owners | August 7, 2025 |
| Final Calculation of No-New-Revenue Tax Rate by Tax Assessor's Office | July 28, 2025 |
| Certification of Tax Roll by Appraisal District | July 25, 2025 |



Expenses

Faculty Salaries

Salary Info. Pages 33-37



| 2024-25 Faculty Salaries Among All Texas Community Colleges Texas Community College Teachers Association (TCCTA) Survey | | | | | | |
|--|----------|-------------------|----------------------|-----------------------|----------------|--------------------------|
| College | Rank | Full-Time Faculty | Lowest Actual Salary | Highest Actual Salary | Average Salary | Average Years of Service |
| Dallas College | 1 | 916 | 61,500 | 121,650 | 85,326 | 12 |
| Austin Community College | 2 | 601 | 60,672 | 146,567 | 84,737 | 14 |
| McLennan Community College | 3 | 192 | 53,013 | 124,954 | 83,026 | 15 |
| Collin College | 4 | 541 | 42,221 | 144,953 | 82,158 | 9 |
| Odessa College | 5 | 143 | 59,747 | 117,719 | 77,712 | 7 |
| Tarrant County College District | 6 | 655 | 65,118 | 137,498 | 76,030 | 10 |
| Del Mar College | 7 | 302 | 56,773 | 107,229 | 75,560 | 10 |
| Brazosport College | 8 | 93 | 55,140 | 129,421 | 74,973 | 11 |
| Houston Community College System | 9 | 848 | 45,596 | 111,045 | 74,551 | 13 |
| Lone Star College System | 10 | 837 | 47,748 | 128,074 | 74,416 | 11 |
| Galveston College | 11 | 59 | 50,278 | 100,555 | 72,936 | 8 |
| San Jacinto College | 12 | 518 | 49,751 | 143,244 | 71,678 | 9 |
| Alamo Colleges | 13 | 909 | 47,625 | 119,938 | 70,636 | 11 |
| Lee College | 14 | 163 | 54,480 | 114,178 | 70,450 | 10 |
| Midland College (*21) | 15 | 130 | 51,294 | 118,617 | 69,827 | 9 |
| Blinn College | 16 | 383 | 39,000 | 118,143 | 68,620 | 16 |
| Laredo College (*27) | 17 | 152 | 51,442 | 101,920 | 68,560 | 14 |

- Rank #3 for full-time (#2 last year) and #6 part-time faculty pay
- MCC part-time faculty taught 19% sections (state average is 33%)
- TCCTA average faculty salary increase from FY24 to FY25 – 4.4%

Expenses

Salaries Increases



Salary Increases

Options to consider:

| Employee Group | 2% | 3% | 3.50% | 4% |
|--------------------------------|-------------------|---------------------|---------------------|---------------------|
| Support Staff | \$ 138,479 | \$ 207,718 | \$ 242,338 | \$ 276,957 |
| Administrative Staff | \$ 274,008 | \$ 411,012 | \$ 479,514 | \$ 548,015 |
| Part-time and Overload Faculty | \$ 127,353 | \$ 191,030 | \$ 222,868 | \$ 254,706 |
| Faculty | \$ 343,173 | \$ 514,759 | \$ 600,552 | \$ 686,346 |
| TOTAL | \$ 883,013 | \$ 1,324,519 | \$ 1,545,272 | \$ 1,766,024 |

Faculty Council and Advisory Committee Recommendations (Pages 58 – 62)

Expenses

Projects and Technology

Projects and Technology
Information
Pages 25-31

Proposed Budget (FY26)

- Non-Technology Projects (Page 16)
- Requests - \$1,283,334
- Budget - \$500,000

- Required Technology (Page 17-20)
- Requests - \$3,327,142
- Budget - \$3,328,938

- Technology Projects (Page 21-22)
- Requests - \$1,446,001
- Budget - \$850,000



Capital Improvement Fund

FY 25 Budget Recommendation

Funding sources have stayed the same

- **\$750,000 - Transfer**
- **\$2,000,000 – Anticipated excess pledged revenues**
- **\$1,243,227 – Anticipated carryover from current fiscal year**
- **CIF Information pages 64 - 65**



McLENNAN COMMUNITY COLLEGE
CAPITAL IMPROVEMENT FUND - MASTER FACILITIES PLAN BUDGET

| Type | Project | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
|---|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Funded From Annual Capital Improvement Fund: | | Final | Final | Anticipated Final | Proposed | Proposed | Proposed | Proposed | Proposed |
| Projected Fund Balance - Carryover | | \$51,424 | \$1,698,181 | \$2,227,178 | \$1,243,227 | \$0 | \$0 | \$0 | \$0 |
| Net Transfers | Transfer from General Fund | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| | Transfer from Excess Pledged Revenues | 2,358,562 | 3,057,516 | 2,920,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| | Insurance Proceeds | | 474,502 | | | | | | |
| Total Available Funds | Total Income & Transfers | \$3,108,562 | \$4,282,018 | \$3,670,000 | \$2,750,000 | \$2,750,000 | \$2,750,000 | \$2,750,000 | \$2,750,000 |
| Lots & Roads | Sealcoat and restripe parking lots | | 39,000 | 0 | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Highlander Ranch Road Work | | 23,570 | 0 | 100,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Sidewalk Repairs/Replacements | | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Roofs | MTA Roof | 20,241 | 739,504 | 0 | | | | | |
| | MAC/CSC Roof Repair | | | 693,737 | 300,000 | | | | |
| | CSC Module F Roof | | | 40,000 | | | | | |
| | MWF Roof Repair | | | | | 250,000 | 250,000 | | |
| | Campus Roof Repairs | | | | | | | 600,000 | 600,000 |
| | Highlander Ranch Roof Replacements | | 461,065 | 304,794 | | | | | |
| Elevators | CSC E and Student Services | | | 157,764 | | | | | |
| Construction | Cosmetology Renovation | | 9,839 | 321,091 | 250,000 | 250,000 | 450,000 | | |
| | Highlander Ranch Building Improvements | | | 3,630 | 110,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Highlander Ranch - Rental House Demolition | | 19,401 | | | | | | |
| | Highlander Ranch - 10 Stalls in Stallion Barn | | 26,672 | | | | | | |
| | MAC - Educational Partnerships Minor Remodel | | 34,660 | | | | | | |
| | Counseling Center Move/Renovation | | 649,469 | | | | | | |
| | Highlander Gym Audio Upgrades | | | 78,440 | | | | | |
| | Training Room | 17,580 | 54,006 | | | | | | |
| | Highlander Gym Floors - Replacement | | | 50,000 | | | 325,000 | | |
| | Highlander Gym Locker Room Renovation | | | 286,487 | | | | | |
| | Highlander Gym Ceilings | | | | | 100,000 | | | |
| | LTC Learning Commons (Phase 2) | 321,958 | | | | | | | |
| | Cameron Hall Courtyard & Landscaping | | | 223,750 | 122,000 | | | | |
| | Cameron Hall Work/Change Orders | 291,459 | | 209,823 | | | | | |



| | | | | | | | | | |
|-----------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Physical Plant Warehouse Extension | | | | | 75,000 | | | |
| | Campus Painting & Fencing Repair | | | | 50,000 | | | | |
| | CSC C: Radiology/Dental Assistant Renovation | | | | 300,000 | 200,000 | | | |
| | CSC C: Building Health Science Basic Painting | | | | 100,000 | | | | |
| | CSC C: Dental Hygiene/Ultrasound Remodel | | | | 0 | | 200,000 | | |
| | CSC C: Surgical Tech AV System in Scrub/Active Lab | | | | 42,000 | | | | |
| | ESEC Flooding Repairs | | | 36,669 | | | | | |
| | Bosque River Ballpark Audio Upgrades | | | | 80,000 | | | | |
| | Bosque River Ballpark - Field Wall Painting | | | | | 25,000 | | | |
| | BPAC Rehearsal Hall - New Accus. Panels/Storage Elec. | | | | 32,000 | | | | |
| | Enrollment Center Renovations | | | | 100,000 | 150,000 | | | |
| | Foundation House Renovation - CREW | | | | 50,000 | | | | |
| | BT Building Renovation (Revenue Bond Payment) | 592,600 | 592,800 | 592,400 | 591,400 | 594,800 | 592,400 | 594,400 | 595,600 |
| Plant Infrastructure | Infrastructure Contingency | | 126,937 | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Building Lock Upgrade | | 177,012 | 400,000 | 510,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| | Replace Central Plant Boiler & Enclosure | | | 600,000 | 500,000 | | | | |
| | Replace Actuators and Valves on Cooling Tower | | 80,510 | | | | | | |
| | BPAC Stage - Sound Clouds | | | 192,029 | | | | | |
| | BPAC Stage Rigging Repairs | 42,574 | | | | | | | |
| | BPAC Stage Floor Repairs | 107,265 | | | | | | | |
| | Northwood House - AC Replacement | | | | | 25,000 | | | |
| | ESEC HVAC Repairs | | | | | | | | |
| | ESEC HVAC Upgrade | 52,014 | 7,491 | | 50,000 | 50,000 | | 500,000 | 500,000 |
| | ESEC General Repairs | | | | 39,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | ESEC Propane Pad | | 12,725 | | | | | | |
| | Siemens Building Automation Upgrade | | | | | | | | |
| | Science Building Fume Hood Repairs | | 201,590 | 48,463 | | | | | |
| | Cameron Hall Technology | | | | 200,000 | 25,000 | | | |
| | Main Campus/Building Lighting Upgrades | | 49,997 | 32,982 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Floor Coverings | Floor Covering Replacement | | | | 0 | 25,000 | 25,000 | 25,000 | 25,000 |
| | CSC Module E Flooring/Restroom & F Flooring | | | | | 100,000 | | | |
| Furniture | Cameron Hall Furniture | | | 105,922 | 50,000 | | | | |
| | Campus Furniture Replacement | | 107,673 | 35,706 | 100,000 | | | | |
| Capital | Professional Fees | 2,315 | 20,594 | 3,000 | 60,000 | | | | |
| Contingency | Contingency | 13,799 | 318,506 | 37,264 | 181,827 | 140,200 | 142,600 | 265,600 | 264,400 |
| Total Expenditures | | \$1,461,805 | \$3,753,021 | \$4,653,951 | \$3,993,227 | \$2,750,000 | \$2,750,000 | \$2,750,000 | \$2,750,000 |
| | TOTAL CIF 5 YEAR PLAN FUND BALANCE | \$1,698,181 | \$2,227,178 | \$1,243,227 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Improvement Fund Long Term Needs

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 |

Additional Infrastructure Items:

| | |
|---|-----------|
| Bosque River Ballpark - Parking Lot Expansion | \$500,000 |
|---|-----------|

Highlander Ranch:

| | |
|--|-------------|
| Ranch Area Extension | \$100,000 |
| Stallion Barn - Upstairs Renovation | \$250,000 |
| Stallion Barn - ADA Compliance | \$100,000 |
| Arena Covering | \$200,000 |
| Ranch House Repairs | \$20,000 |
| Gate and Controls Replacement | \$75,000 |
| 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 |

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 |
| ESEC - HVAC Replacement | \$2,300,000 |

Future Construction:

| | |
|---|--------------|
| Performance Hall/Classroom Building | \$45,000,000 |
| Highlands Special Events Expans | \$2,500,000 |
| University Center Classroom Building (50,000 sq/ft) | \$15,000,000 |
| Bosque River Development | \$6,000,000 |
| Cover for Bosque River Stage | \$300,000 |



SCENARIO SHEET – BUDGET ANALYSIS (FY 25)

| McLennan Community College - 2025-2026 Fiscal Year Budget Analysis | | | | | |
|--|------------------|------------------|-----------------|-----------------|---------------|
| FISCAL YEAR 2025-2026 | Scenario #1 | Scenario #2 | Scenario #3 | Scenario #4 | |
| INCOME | 72,901,433 | 72,901,433 | 72,901,433 | 72,901,433 | 72,901,433 |
| EXPENDITURES | 74,650,037 | 74,650,037 | 74,650,037 | 74,650,037 | 74,650,037 |
| NET | (\$1,748,604) | (\$1,748,604) | (\$1,748,604) | (\$1,748,604) | (\$1,748,604) |
| PROJECTED INCOME ADJUSTMENTS | | | | | |
| Taxes - Proposed Tax Rate | 0.128933 | 0.131876 | 0.131974 | 0.134107 | |
| Proposed M&O Rate | 0.111431 | 0.114374 | 0.114472 | 0.116605 | |
| Proposed I&S Rate | 0.017502 | 0.017502 | 0.017502 | 0.017502 | |
| Change from Current Rate | -0.003041 | -0.000098 | 0.000000 | 0.002133 | |
| Percent increase/decrease over current rate of 0.131974 | -2.30% | -0.07% | 0.00% | 1.62% | |
| Taxes - Proposed Tax Revenue Change (Percent increase over NNRR) | 0.00% | 2.50% | 2.59% | 4.50% | |
| | \$790,628 | \$1,710,973 | \$1,741,620 | \$2,408,659 | |
| Tuition/Fee Increase - beginning Summer 2026 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tuition/Fee Increase - beginning Spring 2026 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Enrollment Growth (Tuition and Fees) | | | | | |
| State Funding Based on FY2025 Base plus True Up (\$14,227,215) | | | | | |
| State Funding Increase | 898,686 | 898,686 | 898,686 | 898,686 | 898,686 |
| State Funding Decrease | | | | | |
| TOTAL PROJECTED INCOME ADJUSTMENTS | \$1,689,314 | \$2,609,659 | \$2,640,306 | \$3,307,345 | |
| ADJUSTED NET INCOME | \$74,590,747 | \$75,511,092 | \$75,541,739 | \$76,208,778 | |
| SALARY ADJUSTMENTS | | | | | |
| Staff education payments (#301086 - \$132,000) | | | | | |
| Staff longevity payments (#301088 - \$249,478) | | | | | |
| Faculty Step/Earned Credit (#301081 - \$375,000) | | | | | |
| Part-time and Overload Faculty | 2.00% | 3.00% | 3.00% | 3.50% | |
| | \$127,353 | \$191,030 | \$191,030 | \$222,868 | |
| Faculty | 2.00% | 3.00% | 3.00% | 3.50% | |
| | \$343,173 | \$514,759 | \$514,759 | \$600,552 | |
| Support Staff | 2.00% | 3.00% | 3.00% | 3.50% | |
| | \$138,479 | \$207,718 | \$207,718 | \$242,338 | |
| Administrative Staff | 2.00% | 3.00% | 3.00% | 3.50% | |
| | \$274,008 | \$411,012 | \$411,012 | \$479,514 | |
| TOTAL SALARY ADJUSTMENTS | \$883,013 | \$1,324,519 | \$1,324,519 | \$1,545,272 | |
| Tax collection expenses due to increase | \$7,906 | \$17,110 | \$17,416 | \$24,087 | |
| Budget adjustments (Various Departments) | (\$653,881) | (\$464,717) | (\$434,376) | (\$219,761) | |
| Unobligated contingency of \$1,200,000 (annual target)+\$496,328 (true up) | (\$696,328) | (\$696,328) | (\$696,328) | (\$496,328) | |
| Non-Technology Projects budget of \$369,529 (from FY25 budget) | \$0 | \$130,471 | \$130,471 | \$130,471 | |
| Required technology of \$3,603,938 (from FY25 budget) | \$0 | (\$275,000) | (\$275,000) | (\$275,000) | |
| Technology Projects | \$400,000 | \$825,000 | \$825,000 | \$850,000 | |
| NET EXPENDITURE CHANGES | (\$59,290) | \$861,055 | \$891,702 | \$1,558,741 | |
| ADJUSTED NET EXPENDITURES | \$74,590,747 | \$75,511,092 | \$75,541,739 | \$76,208,778 | |
| TOTAL ADJUSTED INCOME | \$74,590,747 | \$75,511,092 | \$75,541,739 | \$76,208,778 | |
| TOTAL ADJUSTED EXPENDITURES | \$74,590,747 | \$75,511,092 | \$75,541,739 | \$76,208,778 | |
| Net | (\$0) | \$0 | (\$0) | \$0 | |

DISCUSSION

