



PROPOSED 2025-2026 BUDGET

August 26, 2025

PRELIMINARY SCHEDULE IF TAX INCREASE IS OVER 0%

Public Hearing Date to Vote on Tax Increase
(No earlier than 7 days after Appraisal District mails out notices)

August 26, 2025



Notice of Public Hearings & Tax Revenue Increase
(At least 5 days before Public Hearing in the newspaper)
(At least 7 days before Public Hearing on the MCC website)

August 19, 2025



Recorded Vote on the Proposed Rate
(Send results of the vote to the tax assessor's office)

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



Percent Change Options (FY26)

No New Revenue Rate →

Proposed 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

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)

FY2026 BUDGET – OVERVIEW

Income: \$74,978,008 

Expenses: \$74,978,008 

State Appropriations:	\$14,227,215
Tuition and Fees:	\$24,895,054
Taxes:	\$35,798,087
Other Misc./Transfers:	\$57,652
Salaries and Benefits:	\$54,351,880
Operating Expenses:	\$16,572,190
Technology:	\$4,053,938
<hr/>	
Net:	\$0

Budget



Scenario Sheet



FISCAL YEAR 2025-2026	Scenario #3	
INCOME		72,337,702
EXPENDITURES		74,012,639
NET		(\$1,674,937)
PROJECTED INCOME ADJUSTMENTS		
Taxes - Proposed Tax Rate	0.131974	
Proposed M&O Rate	0.114472	
Proposed I&S Rate	0.017502	
Change from Current Rate	0.000000	
Percent increase/decrease over current rate of 0.131974	0.00%	
Taxes - Proposed Tax Revenue Change (Percent increase over NNRR)	2.588%	\$1,741,620
Tuition/Fee Increase - beginning Summer 2026	\$0	\$0
Tuition/Fee Increase - beginning Spring 2026	\$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
State Funding Decrease		
TOTAL PROJECTED INCOME ADJUSTMENTS		\$2,640,306
ADJUSTED NET INCOME		\$74,978,008
SALARY ADJUSTMENTS		
Staff education payments (#301086 - \$82,000)		
Staff longevity payments (#301088 - \$249,478)		
Part-time and Overload Faculty	3.00%	\$191,030
Faculty	3.00%	\$514,759
Support Staff	3.00%	\$207,718
Administrative Staff	3.00%	\$411,012
TOTAL SALARY ADJUSTMENTS		\$1,324,519
Tax collection expenses due to increase		\$17,416
Budget adjustments (Various Departments)		
Unobligated contingency of \$1,200,000 (annual target)+\$496,328 (true up)		(\$696,328)
Non-Technology Projects budget of \$369,529 (from FY25 budget)		(\$130,239)
Required technology of \$3,603,938 (from FY25 budget)		(\$375,000)
Technology Projects		\$825,000
NET EXPENDITURE CHANGES		\$965,368
ADJUSTED NET EXPENDITURES		\$74,978,008
TOTAL ADJUSTED INCOME		\$74,978,008
TOTAL ADJUSTED EXPENDITURES		\$74,978,008
Net		\$0



Three-Year Financial Forecast

	Budget Original 2024-25	***** Projected *****			
		2025-26***	2026-27***	2027-28***	2028-29***
REVENUES					
State Appropriations	\$12,205,653	\$14,227,215	\$14,227,215	\$14,227,215	\$14,227,215
FAST Appropriations	462,000	462,000	471,240	480,665	490,278
Hazlewood Appropriations	-	30,000	30,000	30,000	30,000
Tuition	19,003,750	20,701,576	21,115,608	21,537,920	21,968,678
Credit Fees	2,800,500	3,278,978	3,344,558	3,411,449	3,479,678
Continuing Ed Fees	942,500	914,500	932,790	951,446	970,475
Local Taxes*	34,056,467	35,798,087	37,282,048	39,146,072	40,824,130
Tax Transfer to CIF	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Interest	1,800,000	1,400,000	1,260,000	1,134,000	1,020,600
Local Grants	316,952	356,952	356,952	356,952	356,952
Income--Instruct. Depts.	1,273,658	1,350,300	1,350,300	1,350,300	1,350,300
Other Local Income	247,400	254,000	254,000	254,000	254,000
Auxiliary Income	615,100	755,400	755,400	755,400	755,400
Mandatory Transfers					
Debt Service	(3,107,000)	(2,773,000)	(2,828,460)	(2,885,029)	(2,942,730)
TPEG Scholarship	(847,300)	(1,028,000)	(1,048,560)	(1,069,531)	(1,090,922)
TOTAL INCOME & TRANSFERS	\$69,019,680	\$74,978,008	\$76,753,091	\$78,930,859	\$80,944,054
EXPENDITURES					
Payroll and Fringe Benefits	\$50,231,744	54,351,880	\$55,982,436	\$57,661,909	\$59,391,766
Operating Serv. & Supp.	3,634,681	3,768,782	3,881,845	3,998,300	4,118,249
Travel, Dues, Insurance	4,458,792	4,728,489	4,870,344	5,016,454	5,166,948
Technology (Required & Requested)	3,603,938	4,053,938	4,256,635	4,469,467	4,692,940
Reserve	331,000	1,231,000	1,431,000	1,431,000	1,431,000
Other Expenditures	2,394,250	2,796,332	2,880,222	2,966,629	3,055,628
Capital Equipment	518,500	434,744	447,786	461,220	475,057
Scholarships & Exemptions	3,469,670	3,612,843	3,721,228	3,832,865	3,947,851
TOTAL EXPENDITURES	\$68,642,575	\$74,978,008	\$77,471,496	\$79,837,844	\$82,279,439
Revenues Over Expenditures	\$377,105	\$0	(\$718,405)	(\$906,985)	(\$1,335,385)
<i>Beginning Fund Balance</i>	\$16,623,852	\$17,000,957	\$17,000,957	\$16,282,552	\$15,375,567
<i>Ending Fund Balance</i>	\$17,000,957	\$17,000,957	\$16,282,552	\$15,375,567	\$14,040,182

Budget

Additional Income		
Details	Month	Amount
Mid Year Bonus	June	2,000
Year End Bonus	December	3,000
	January	5,000

Planned Expenses

Consideration of and Approval of
Budget for Fiscal Year 2025-2026

Balanced Budget of \$74,978,008



Capital Improvement Fund

FY 2025-2026 Budget Recommendation

Capital Improvement Fund

Funding Sources:

- ✓ \$750,000 - Transfer
- ✓ \$2,000,000 - Excess Pledged Revenues
- ✓ \$1,243,227 - Balance Carryover

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					



Earlier Capital Improvement Fund Long Term Needs To Be Revised in FY26



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
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Highlander Ranch:

Ranch Arena 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

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 Expansion	\$2,500,000
Bosque River Development	\$6,000,000
Bosque River Stage Improvements	\$300,000

Budget

Additional Income		
Details	Month	Amount
Mid Year Bonus	June	2,000
Year End Bonus	December	3,000
	January	5,000

Planned Expenses

Consideration of and Approval of Capital Improvement Fund Budget for Fiscal Year 2025-2026

Budget of \$3,993,227



Budget

Additional Income		
Details	Month	Amount
Mid Year Bonus	June	2,000
Year End Bonus	December	3,000
	January	5,000

Planned Expenses



Consideration of and Action on the
Order to Maintain a District Property
Tax Rate of 0.131974 / \$100

DISCUSSION

