

*Board of Trustees  
Meeting*

*September 11, 2023*

**NOTICE OF MEETING  
BOARD OF TRUSTEES  
SAN JACINTO COMMUNITY COLLEGE DISTRICT**

The Board of Trustees of the San Jacinto Community College District will meet for a Board workshop at 4:45 p.m., Monday, September 11, 2023, in Room 201 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

The live-stream of this meeting can be accessed as follows:

[www.sanjac.edu/board-meeting-videos](http://www.sanjac.edu/board-meeting-videos)

The open portions of this meeting will be recorded and made available to the public on the College's website.

**BOARD WORKSHOP  
AGENDA**

**I. Call the Meeting to Order**

**II. Roll Call of Board Members**

**III. Adjournment to closed or executive session pursuant to Texas Government Code Section 551.071 and 551.074 of the Texas Open Meetings Act, for the following purposes:**

A. Legal Matters - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

B. Personnel Matters - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

**IV. Reconvene in Open Meeting**

**V. Update on Next Steps for Adoption of Tax Rate**

**VI. Review and Discussion of Annual Internal Audit Report and Plan**

A. Summary of FY 2022-2023 Internal Audit Work

B. Proposed FY 2023-2024 Audit Plan

**VII. Update on Enrollment**

**VIII. Review Requests for Allocations from Existing 2015 Bond Contingency Funds**

**IX. Review of Calendar**

**X. General Discussion of Meeting Items**

**XI. Adjournment**

Additional Closed Session Authority

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive meeting or session of the Board should be held or is required in relation to any items included in this Notice, then such closed or executive meeting or session as authorized by Section 551.001 et seq. of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this Notice or as soon after the commencement of the meeting covered by the Notice as the Board may conveniently meet in such closed or executive meeting or session concerning any and all subjects and for any and all purposes permitted by Sections 551.071, inclusive, of the Open Meetings Act, including, but not limited to:

Section 551.071 – For the purpose of a private consultation with the Board’s attorney on any or all subjects or matters authorized by law.

Section 551.072 – For the purpose of discussing the purchase, exchange, lease or value of real property.

Section 551.073 – For the purpose of considering a negotiated contract for a prospective gift or donation.

Section 551.074 – For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

Section 551.076 – To consider the deployment, or specific occasions for implementation, of security personnel or devices.

Section 551.084 – For the purpose of excluding a witness or witnesses from a hearing during examination of another witness.

Section 551.087– To discuss or deliberate regarding commercial or financial information that the Board has received from a business prospect that the Board seeks or may seek to have locate, stay, or expand in or near the territory of the College and with which the Board is conducting economic development negotiations or to deliberate the offer of a financial or other incentive to such business prospect.

Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then such final action, final decision, or final vote shall be at either:

- A. The open meeting covered by this Notice upon the reconvening of the public meeting, or
- B. At a subsequent public meeting of the Board upon notice thereof, as the Board shall determine.

Certification as to Posting or Giving of Notice

On this day, September 7, 2023, this notice was posted to the College’s website, on a bulletin board located at a place convenient to the public at the administrative building of the San Jacinto Community College District, 4624 Fairmont Parkway, Pasadena, Texas, and is readily accessible to the public upon request.

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Brenda Hellyer, Ed.D.

**NOTICE OF MEETING  
BOARD OF TRUSTEES  
SAN JACINTO COMMUNITY COLLEGE DISTRICT**

The Board of Trustees of the San Jacinto Community College District will meet for a regularly scheduled Board meeting at 7:00 p.m. on Monday, September 11, 2023, in Room 104 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

The live-stream of this meeting can be accessed as follows:

[www.sanjac.edu/board-meeting-videos](http://www.sanjac.edu/board-meeting-videos)

An electronic copy of the agenda packet is available on the College's website as follows:

[www.sanjac.edu/about/board-trustees/#Board\\_of\\_trustees\\_meetings](http://www.sanjac.edu/about/board-trustees/#Board_of_trustees_meetings)

Members of the public who desire to address the Board must comply with the following registration procedures:

A link to a public comments form is available at: [www.sanjac.edu/request-speak-to-board](http://www.sanjac.edu/request-speak-to-board)

The form must be completed prior to 11:00 a.m. on September 11, 2023. After completion of the form, the requestor will be contacted with further instructions. Registered participants will be allotted five minutes to address the Board of Trustees during the "Public Comment" portion of the meeting.

Discussion shall be addressed to the Board Chair and the entire membership of the Board. Discussion shall be limited solely to the matter indicated on the request form. Members of the Board of Trustees and/or administration may not comment or deliberate during a public comment period at the meeting except to state that the Chancellor or designee may follow-up, when appropriate.

The open portions of this meeting will be recorded and made available to the public on the College's website.

Any questions regarding this meeting notice can be directed to Mandi Reiland, Manager of Executive Operations for the Chancellor and Board of Trustees at [mandi.reiland@sjcd.edu](mailto:mandi.reiland@sjcd.edu).

**BOARD MEETING  
AGENDA**

**I. Call the Meeting to Order**

**II. Roll Call of Board Members**

**III. Invocation and Pledge to the Flags**

**IV. Special Announcements, Recognitions, Introductions, and Presentations**

A. Recognition of Future Business Leaders of America Collegiate Winners

Presenter: Aaron Knight, Van Wigginton

B. Recognition of the Purchasing Department for Receiving the 2023 Achievement of Excellence in Procurement Award

Presenter: Teri Zamora

C. Recognition of the Outgoing and Incoming Officers of the Faculty Senate, Staff Organization, and Administrative Organization

Presenter: Brenda Hellyer

**V. Communications to the Board of Trustees**

**VI. Public Comment**

## **VII. Informative Reports to the Board**

- A. San Jacinto College Financial Statements
  - 1. San Jacinto College Monthly Financial Statements July 2023
  - 2. San Jacinto College Monthly Investment Report July 2023
- B. San Jacinto College Foundation Financial Statements
- C. Capital Improvement Program

## **ACTION ITEMS**

### **VIII. Consideration of Approval of 2023 Proposed Tax Rate, Review of Final No-New-Revenue and Voter-Approval Tax Rate Calculations and Approve Date to Adopt Tax Rate**

## **PURCHASING REQUESTS**

### **IX. Consideration of Purchasing Requests**

## **CONSENT AGENDA**

### **X. Consent Agenda**

(Any item placed on the consent agenda shall be removed and taken up as a separate matter, if so requested by any member of the Board, otherwise all items will be voted on with one (1) motion.)

- A. Approval of the Minutes for the August 7, 2023, Workshop and Regular Board Meeting
- B. Approval of the Minutes for the July 25, 2023, Board Strategic Planning Retreat
- C. Approval of the Budget Transfers
- D. Approval of Personnel Recommendations
- E. Approval of the Affiliation Agreements
- F. Approval of the Next Regularly Scheduled Meeting

### **XI. Items for Discussion/Possible Action**

(Items removed from the Consent Agenda or items discussed in closed session, will be considered at this time)

### **XII. Adjournment**

#### **Closed Session Authority**

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Brenda Hellyer, Ed.D.

San Jacinto College Monthly Financial Statements  
July 2023

San Jacinto Community College District  
Statement of Net Position  
July 31,

<u>Assets</u>	<u>2023</u>	<u>2022</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 67,871,883	\$ 68,108,373
Investments	30,056,902	20,694,450
Accounts receivable - taxes	5,838,707	5,037,790
Accounts receivable	32,828,144	28,698,738
Deferred charges	4,121,396	3,415,423
Inventories	422,438	550,602
Total current assets	<u>141,139,471</u>	<u>126,505,376</u>
<b>Noncurrent assets:</b>		
Restricted cash and cash equivalents	90,239,046	108,642,251
Capital assets, net	<u>717,598,787</u>	<u>715,950,698</u>
Total noncurrent assets	<u>807,837,833</u>	<u>824,592,949</u>
Total assets	<u>948,977,304</u>	<u>951,098,325</u>
<b>Deferred outflows of resources:</b>		
Deferred outflow related to pensions	12,486,706	16,771,450
Deferred outflow related to OPEB	19,256,731	22,616,854
Deferred outflow related to defeased debt	<u>4,629,254</u>	<u>5,583,721</u>
Total deferred outflows of resources	<u>36,372,690</u>	<u>44,972,025</u>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	13,339,596	12,415,214
Accrued liabilities	10,417,171	11,167,540
Accrued compensable absences and deferred compensation	2,429,062	2,399,843
Deferred revenues	<u>20,866,437</u>	<u>18,860,590</u>
Total current liabilities	<u>47,052,266</u>	<u>44,843,188</u>
<b>Noncurrent liabilities:</b>		
Net pension liability	20,637,425	46,145,705
Net OPEB liability	112,279,723	103,762,700
Bonds and notes payable	<u>659,802,733</u>	<u>670,053,928</u>
Total noncurrent liabilities	<u>792,719,881</u>	<u>819,962,333</u>
Total liabilities	<u>839,772,147</u>	<u>864,805,521</u>
<b>Deferred inflows of resources:</b>		
Deferred inflows related to pensions	25,055,564	7,609,539
Deferred inflows related to OPEB	18,658,275	29,602,310
Deferred Inflows - Lease Receivable	<u>1,382,492</u>	<u>2,451,580</u>
Total deferred inflows of resources	<u>45,096,331</u>	<u>39,663,429</u>
<b>Net assets</b>		
Beginning of year - audited	79,147,476	73,919,642
Current year addition	<u>21,334,040</u>	<u>17,681,758</u>
Total net position	<u>\$ 100,481,516</u>	<u>\$ 91,601,400</u>



**San Jacinto Community College District**  
**Statement of Revenues, Expenditures and Changes In Net Position**  
**For the Eleven Months Ended July 31, 2023**

**11 Unrestricted Funds**

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
State Appropriations	\$ 41,307,653	\$ 37,383,426	90.50%	\$ 37,383,428	90.50%
Local Taxes - Maintenance & Operations	79,500,000	79,657,311	100.20%	73,097,578	98.92%
Credit Tuition	63,600,000	59,019,503	92.80%	58,348,395	99.54%
Credit Exemptions & Waivers	(8,670,000)	(8,305,994)	95.80%	(7,850,926)	99.57%
Continuing Education					
CPET	525,000	516,326	98.35%	259,170	94.61%
Maritime Transportation	1,500,000	1,961,776	130.79%	1,415,209	92.54%
Continuing Professional Development (CPD)	6,000,000	5,124,969	85.42%	4,609,256	89.65%
Continuing Education Exemptions & Waivers	(72,000)	(51,720)	71.83%	(43,675)	97.98%
Bad Debt	(700,000)	(644,387)	92.06%	(642,295)	44.96%
Sales & Services	1,740,000	1,927,485	110.77%	2,602,549	68.04%
Insurance Proceeds - Winter Storm	-	-	-	43,446	15.31%
Investment Income	1,000,000	3,937,408	393.74%	380,534	69.88%
HEERF Lost Revenue	7,600,000	8,138,108	107.08%	8,463,015	1053.87%
<b>Total Revenues</b>	<b>193,330,653</b>	<b>188,664,210</b>	<b>97.59%</b>	<b>178,065,683</b>	<b>100.69%</b>
<b>Expenditures</b>					
Instruction	79,167,699	74,538,323	94.15%	70,360,144	95.60%
Public Service	23,729	37,609	158.50%	9,241	30.07%
Academic Support	18,032,467	14,348,256	79.57%	13,413,022	91.94%
Student Services	16,796,085	14,021,952	83.48%	13,573,851	90.01%
Institutional Support	50,736,174	42,735,229	84.23%	38,702,565	90.57%
Physical Plant	24,774,863	19,991,549	80.69%	17,802,496	83.86%
Winter Storm	-	-	-	43,446	15.31%
<b>Total Expenditures</b>	<b>189,531,018</b>	<b>165,672,877</b>	<b>87.41%</b>	<b>153,904,766</b>	<b>91.86%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	3,799,635	2,554,656	67.23%	2,537,777	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ 20,436,677</b>		<b>\$ 21,623,140</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Federal Restricted Funds

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Grants	\$ 82,271,439	\$ 73,179,258	88.95%	\$ 83,743,500	94.20%
<b>Total Revenues</b>	<b>82,271,439</b>	<b>73,179,258</b>	<b>88.95%</b>	<b>83,743,500</b>	<b>94.20%</b>
<b>Expenditures</b>					
Instruction	1,350,539	1,203,273	89.10%	691,778	84.70%
Public Service	360,122	197,445	54.83%	172,096	93.51%
Academic Support	12,172,126	6,424,903	52.78%	3,995,214	78.40%
Student Services	3,351,250	3,585,612	106.99%	2,204,113	79.03%
Institutional Support	16,369,050	14,155,286	86.48%	16,991,798	137.79%
Physical Plant	1,549,311	490,387	31.65%	9,368	100.00%
Scholarships and Fellowships	47,119,041	47,122,352	100.01%	59,679,133	99.44%
<b>Total Expenditures</b>	<b>82,271,439</b>	<b>73,179,258</b>	<b>88.95%</b>	<b>83,743,500</b>	<b>103.08%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

State Restricted Funds

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
State Paid Benefits	\$ 11,862,735	\$ 11,059,377	93.23%	\$ 10,766,925	102.92%
Grants	4,358,499	2,608,327	59.84%	2,485,482	97.22%
<b>Total Revenues</b>	<b>16,221,234</b>	<b>13,667,704</b>	<b>84.26%</b>	<b>13,252,407</b>	<b>101.80%</b>
<b>Expenditures</b>					
Instruction	6,948,485	5,944,740	85.55%	5,775,885	101.05%
Public Service	20,214	20,214	100.00%	24,167	90.67%
Academic Support	1,859,404	1,548,948	83.30%	1,259,387	95.13%
Student Services	1,498,620	1,581,713	105.54%	1,604,049	100.71%
Institutional Support	2,972,891	2,404,426	80.88%	2,333,112	110.22%
Physical Plant	28,456	-	-	-	-
Scholarships and Fellowships	2,893,164	2,167,664	74.92%	2,227,545	99.49%
<b>Total Expenditures</b>	<b>16,221,234</b>	<b>13,667,704</b>	<b>84.26%</b>	<b>13,224,145</b>	<b>101.58%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 28,262</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Local Restricted Funds

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Grants	\$ 5,591,955	\$ 4,180,000	74.75%	\$ 4,896,097	144.41%
<b>Total Revenues</b>	<b>5,591,955</b>	<b>4,180,000</b>	<b>74.75%</b>	<b>4,896,097</b>	<b>144.41%</b>
<b>Expenditures</b>					
Instruction	20,264	-	0.00%	87,959	99.85%
Public Service	211,540	128,994	60.98%	166,734	90.56%
Academic Support	1,546,791	55,261	3.57%	405,203	88.23%
Student Services	51,600	17,533	33.98%	22,266	96.95%
Institutional Support	278,463	51,261	18.41%	24,692	75.12%
Physical Plant	250,000	-	0.00%	-	-
Scholarships and Fellowships	3,763,132	4,085,162	108.56%	4,359,797	155.82%
<b>Total Expenditures</b>	<b>6,121,790</b>	<b>4,338,210</b>	<b>70.87%</b>	<b>5,066,650</b>	<b>141.32%</b>
<b>Transfers Among Funds</b>					
Transfers In	(529,835)	(156,131)	29.47%	(178,877)	91.80%
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ (2,080)</b>		<b>\$ 8,324</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

27 Texas Public Education Grant

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Tuition - Credit & Non Credit	\$ 3,100,000	\$ 2,935,315	94.69%	\$ 2,840,281	99.08%
<b>Total Revenues</b>	<b>3,100,000</b>	<b>2,935,315</b>	<b>94.69%</b>	<b>2,840,281</b>	<b>98.74%</b>
<b>Expenditures</b>					
Scholarships and Fellowships	3,100,000	3,082,490	99.44%	3,296,316	99.37%
<b>Total Expenditures</b>	<b>3,100,000</b>	<b>3,082,490</b>	<b>99.44%</b>	<b>3,296,316</b>	<b>99.37%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ (147,175)</b>		<b>\$ (456,035)</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

28 Private Gifts and Donations

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Sales & Services	\$ -	\$ -	-	\$ 26,139	100.00%
Grants	-	102,000	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>102,000</b>	<b>-</b>	<b>26,139</b>	<b>100.00%</b>
<b>Expenditures</b>					
Instruction	-	29,671	-	28,134	76.93%
Institutional Support	-	102,000	-	-	-
Scholarships and Fellowships	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>131,671</b>	<b>-</b>	<b>28,134</b>	<b>76.93%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ (29,671)</b>		<b>\$ (1,995)</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Auxiliary Enterprises

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Auxiliary Services	\$ 2,850,000	\$ 2,351,417	82.51%	\$ 2,470,935	87.44%
<b>Total Revenues</b>	<b>2,850,000</b>	<b>2,351,417</b>	<b>82.51%</b>	<b>2,470,935</b>	<b>87.44%</b>
<b>Expenditures</b>					
Labor	575,270	617,996	107.43%	513,515	87.63%
Benefits	233,996	117,793	50.34%	104,961	86.34%
Supplies	472,872	450,472	95.26%	398,909	85.64%
Travel	224,422	252,445	112.49%	261,440	93.09%
Contracted Services	285,341	182,633	64.01%	222,988	93.81%
Utilities	200	-	-	-	-
Scholarships and Fellowships	1,008,357	1,084,199	107.52%	1,013,981	100.82%
<b>Total Expenditures</b>	<b>2,800,458</b>	<b>2,705,539</b>	<b>96.61%</b>	<b>2,515,794</b>	<b>93.26%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ 49,542</b>	<b>\$ (354,122)</b>		<b>\$ (44,859)</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Fund 95 Retirement of Indebtedness

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Local Taxes - Debt Service	\$ 37,780,067	\$ 37,835,455	100.15%	\$ 35,695,932	99.29%
Investment Income	-	338,356	-	44,581	83.81%
<b>Total Revenues</b>	<b>37,780,067</b>	<b>38,173,810</b>	<b>101.04%</b>	<b>35,740,513</b>	<b>98.94%</b>
<b>Expenditures</b>					
Institutional Support - Principal	18,530,600	15,155,000	81.78%	12,703,426	100.00%
Institutional Support - Interest	22,519,268	21,411,133	95.08%	22,284,104	90.58%
<b>Total Expenditures</b>	<b>41,049,868</b>	<b>36,566,133</b>	<b>89.08%</b>	<b>34,987,530</b>	<b>93.79%</b>
<b>Transfers Among Funds</b>					
Transfers In	(3,269,801)	(2,398,525)	73.35%	(2,358,900)	72.19%
Transfers Out	-	-	-	-	-
Adjustment for Debt Principal Payment <sup>1</sup>	(18,530,600)	(15,155,000)	81.78%	(12,703,426)	100.00%
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ 18,530,600</b>	<b>\$ 19,161,202</b>		<b>\$ 15,815,309</b>	

1

Per government accounting practices, capital purchases and principal payments included in the expenditure line items above are subsequently deducted from total year-to-date expenditures and reclassified as an increase or reduction to the appropriate asset or liability line item on the Statement of Net Position.



San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Fund 97 Investment in Plant

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Expenditures</b>					
Depreciation	\$ 26,800,000	\$ 25,146,772	93.83%	\$ 21,695,745	79.13%
<b>Total Expenditures</b>	<b>26,800,000</b>	<b>25,146,772</b>	<b>93.83%</b>	<b>21,695,745</b>	<b>79.13%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Adjustment for Capital Purchases <sup>1</sup>	(4,373,765)	(4,217,768)	96.43%	(2,017,551)	49.13%
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ (22,426,235)</b>	<b>\$ (20,929,003)</b>		<b>\$ (19,678,193)</b>	

1

Per government accounting practices, capital purchases and principal payments included in the expenditure line items above are subsequently deducted from total year-to-date expenditures and reclassified as an increase or reduction to the appropriate asset or liability line item on the Statement of Net Position.

**San Jacinto Community College District**  
**Statement of Revenues, Expenditures and Changes In Net Position**  
**For the Eleven Months Ended July 31, 2023**

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
State Appropriations	\$ 53,170,388	\$ 48,442,803	91.11%	\$ 48,150,353	93.01%
Local Taxes - Maintenance & Operations	79,500,000	79,657,311	100.20%	73,097,578	98.76%
Local Taxes - Debt Service	37,780,067	37,835,455	100.15%	35,695,932	99.33%
Credit Tuition	66,700,000	61,954,817	92.89%	61,188,677	99.52%
Credit Exemptions & Waivers	(8,670,000)	(8,305,994)	95.80%	(7,850,926)	99.57%
Continuing Education					
CPET	525,000	516,326	98.35%	259,170	94.61%
Maritime Transportation	1,500,000	1,961,776	130.79%	1,415,209	92.54%
Continuing Professional Development	6,000,000	5,124,969	85.42%	4,609,256	89.65%
Continuing Education Exemptions & Waivers	(72,000)	(51,720)	71.83%	(43,675)	97.98%
Bad Debt	(700,000)	(644,387)	92.06%	(642,295)	44.96%
Sales & Services	1,740,000	1,927,485	110.77%	2,628,689	68.26%
Insurance Proceeds - Winter Storm	-	-	-	43,446	15.31%
Investment Income	1,000,000	4,275,764	427.58%	425,115	69.96%
Investment Income - Restricted Funds	-	3,198,211	-	387,805	68.23%
HEERF Lost Revenue	7,600,000	8,138,108	107.08%	8,463,015	1053.87%
Auxiliary Services	2,850,000	2,351,417	82.51%	2,470,935	87.44%
Grants	86,879,938	75,936,064	87.40%	87,837,704	95.44%
Local Grants	5,341,955	4,133,520	77.38%	3,287,375	59.92%
<b>Total Revenues</b>	<b>341,145,348</b>	<b>326,451,923</b>	<b>95.69%</b>	<b>321,423,360</b>	<b>99.03%</b>
<b>Expenditures</b>					
Instruction	87,486,987	81,716,006	93.40%	76,943,901	95.88%
Public Service	615,604	384,263	62.42%	372,237	87.47%
Academic Support	33,610,789	22,377,368	66.58%	19,072,825	88.85%
Student Services	21,697,555	19,206,810	88.52%	17,404,279	89.32%
Institutional Support	111,406,445	96,014,334	86.18%	93,039,697	98.43%
Physical Plant	26,602,630	20,481,936	76.99%	17,811,864	83.85%
Winter Storm	-	-	-	43,446	15.31%
Scholarships and Fellowships	56,875,337	56,457,668	99.27%	69,562,791	101.75%
Auxiliary Enterprises	2,800,458	2,705,497	96.61%	2,515,794	93.23%
Depreciation	26,800,000	25,146,772	93.83%	21,695,745	79.13%
<b>Total Expenditures</b>	<b>367,895,807</b>	<b>324,490,652</b>	<b>88.20%</b>	<b>318,462,580</b>	<b>94.74%</b>
<b>Transfers Among Funds</b>					
Transfers In	(3,799,635)	(2,554,656)	67.23%	(2,537,777)	33.13%
Transfers Out	3,799,635	2,554,656	67.23%	2,537,777	33.13%
Adjustment for Debt Principal Payment <sup>1</sup>	(18,530,600)	(15,155,000)	81.78%	(12,703,426)	100.00%
Adjustment for Capital Purchases <sup>1</sup>	(4,373,765)	(4,217,768)	96.43%	(2,017,551)	49.13%
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ (3,846,094)</b>	<b>\$ 21,334,040</b>		<b>\$ 17,681,758</b>	

<sup>1</sup> Per government accounting practices, capital purchases and principal payments included in the expenditure line items above are subsequently deducted from total year-to-date expenditures and reclassified as an increase or reduction to the appropriate asset or liability line item on the Statement of Net Position.

# Capital Improvement Program

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Fund 91 Capital Projects

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Investment Income	\$ -	\$ 3,176,179	-	\$ 387,805	68.23%
<b>Total Revenues</b>	<b>-</b>	<b>3,176,179</b>	<b>-</b>	<b>387,805</b>	<b>68.23%</b>
<b>Expenditures</b>					
SECO-Energy Conservation Projects	3,290,864	2,249,865	68.37%	1,178,063	-
Bond Program	79,417,166	15,110,203	19.03%	34,390,151	88.58%
<b>Total Expenditures</b>	<b>82,708,030</b>	<b>17,360,068</b>	<b>20.99%</b>	<b>35,568,214</b>	<b>91.61%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ (82,708,030)</b>	<b>\$ (14,183,889)</b>		<b>\$ (35,180,409)</b>	

San Jacinto Community College District  
Statement of Revenues, Expenditures and Changes In Net Position  
For the Eleven Months Ended July 31, 2023

Fund 93 Renewal and Replacement

	Adjusted Budget	Actual (92%)	% Actual to Adjusted Budget	PY YTD Actual	% of 8/31/22 Actual
<b>Revenues</b>					
Interest Earnings	\$ -	\$ 22,032	-	\$ -	-
<b>Total Revenues</b>	<b>-</b>	<b>22,032</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Generation Park	-	-	-	19,018	100.00%
District Energy Rebates	250,229	-	-	-	-
<b>Total Expenditures</b>	<b>250,229</b>	<b>-</b>	<b>-</b>	<b>19,018</b>	<b>100.00%</b>
<b>Transfers Among Funds</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Net Increase (Decrease) in Net Position</b>	<b>\$ (250,229)</b>	<b>\$ 22,032</b>		<b>\$ (19,018)</b>	

San Jacinto College Monthly Investment Report  
July 2023

**SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**Cash, Cash Equivalents, and Investments**  
**Portfolio Summary Report**  
**Period Ending July 31, 2023**

		Fair Market Value	Book Value
Beginning Value	July 1, 2023	\$ 191,666,788	\$ 191,790,301
Additions/Subtractions (Net)		(3,627,625)	(3,627,625)
Change in Fair Market Value*		(22,554)	-
Ending Value	July 31, 2023	<u>\$ 188,016,609</u>	<u>\$ 188,162,676</u>

Earnings for the Month of July	\$	814,659
Weighted Average Maturity at Ending Period Date (Days)		1.00
Weighted Average Earnings Rate		5.1495%
Benchmark - One Year Treasury Yield		5.3700%

\*On investments held to term, it is the policy of San Jacinto College to hold investments to maturity thus mitigating the impact of market losses.

The investment portfolio is in compliance with the Public Funds Investment Act and the College's Investment Policy.

Prepared by:



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 Carol Tillman  
 Assistant Comptroller

Reviewed by:

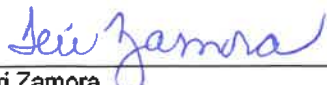


\_\_\_\_\_  
 Andrea DuBois  
 Comptroller



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 Carin Hutchins  
 Associate Vice Chancellor of Finance

Approved by:



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 Teri Zamora  
 Vice Chancellor of Fiscal Affairs

**SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**Cash, Cash Equivalents, and Investments**  
**Weighted Average to Maturity**  
**July 31, 2023**

Description	Held At	Annualized Interest Rate	Purchase Date	Maturity	Par	Fair Market Value	Book Value	% of Total Portfolio	Days to Maturity	Weighted Avg. Mat.
<b>Short-Term Investments - Unrestricted Funds</b>										
Demand Deposits										
Credit Cards in Transit	Heartland	N/A	N/A	08/01/23	\$ N/A	\$ (149,485)	\$ (149,485)	-0.08%	1	0.00
JPMorgan Accounts Payable Disbursements	JPMorgan Chase Bank	N/A	N/A	08/01/23	N/A	(1,146,193)	(1,146,193)	-0.61%	1	-0.01
JPMorgan Operating (Hybrid Earnings - interest rate increases to 3.05% as of 8/1/23)	JPMorgan Chase Bank	1.710%	N/A	08/01/23	N/A	5,311,153	5,311,153	2.82%	1	0.03
JPMorgan Payroll	JPMorgan Chase Bank	N/A	N/A	08/01/23	N/A	(14,310)	(14,310)	-0.01%	1	0.00
JPMorgan Worker's Comp	JPMorgan Chase Bank	N/A	N/A	08/01/23	N/A	(1,236)	(1,236)	0.00%	1	0.00
Petty Cash	Campus Business Offices	N/A	N/A	08/01/23	N/A	19,067	19,067	0.01%	1	0.00
Pool Accounts										
LSIP Corporate Overnight Plus Fund - Operating Funds	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	67,599,398	67,599,398	35.93%	1	0.36
TexPool - Operating	TexPool	5.1238%	N/A	08/01/23	N/A	130,191	130,191	0.07%	1	0.00
Investments										
US Agency Note, CUSIP 3130ATXK8	BNY Mellon	4.900%	11/28/22	11/28/23	5,000,000	4,988,350	5,000,500	2.66%	120	0.03
US Agency Note, CUSIP 3130AUM92	BNY Mellon	4.750%	01/19/23	01/19/24	5,000,000	4,989,430	4,997,497	2.66%	172	0.03
US Agency Note, CUSIP 3130ATVD6	BNY Mellon	4.875%	01/27/23	09/13/24	5,000,000	4,973,900	5,026,000	2.67%	410	0.03
US Agency Note, CUSIP 3130AWGD6	BNY Mellon	4.690%	06/16/23	06/13/25	10,000,000	9,947,300	10,000,000	5.31%	683	0.05
US Agency Note, CUSIP 3130AWLY4	BNY Mellon	5.125%	07/13/23	06/13/25	5,000,000	5,006,700	5,027,750	2.67%	683	0.03
<b>Short-Term Investments - Restricted (Bond) Funds</b>										
Pool Accounts										
LSIP Corporate Overnight Plus Fund - GOB Debt Service	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	12,036,577	12,036,577	6.40%	1	0.06
LSIP Corporate Overnight Plus Fund - 2004 Bond Earnings	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	28,421	28,421	0.02%	1	0.00
LSIP Corporate Overnight Plus Fund - 2007 Bond Earnings	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	4,016	4,016	0.00%	1	0.00
LSIP Corporate Overnight Plus Fund - 2008 Bond Earnings	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	161,963	161,963	0.09%	1	0.00
LSIP Corporate Overnight Plus Fund - 2009 Bond Earnings	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	317,449	317,449	0.17%	1	0.00
LSIP Corporate Overnight Plus Fund - 2011 Bond Earnings	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	20,806	20,806	0.01%	1	0.00
LSIP Corporate Overnight Plus Fund - 2022 Bond Proceeds	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	41,921,975	41,921,975	22.28%	1	0.22
LSIP Corporate Overnight Plus Fund - Capital Projects Reserve	Lone Star Investment Pool	5.3663%	N/A	08/01/23	N/A	5,089,421	5,089,421	2.70%	1	0.03
TexPool PRIME - 2021 Bond Proceeds	TexPool	5.3400%	N/A	08/01/23	N/A	26,781,716	26,781,716	14.23%	1	0.14
<b>Grand Total - Cash, Cash Equivalents, and Investments</b>						<b>\$ 188,016,609</b>	<b>\$ 188,162,676</b>	<b>100.00%</b>		<b>1.00</b>

Weighted Average to Maturity at Ending Period Date (Days)

ACFR, Note 4			
0.01%	\$ 19,067	Petty cash on hand	0.00
81.96%	154,091,933	Investment pools	0.82
2.14%	3,999,929	Bank deposits - demand deposits	0.02
15.91%	29,905,680	U. S. government securities & CDs	0.16
100.00%	\$ 188,016,609	Total cash, cash equivalents, and investments	1.00



**SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**Cash, Cash Equivalents, and Investments**  
**Inventory Holdings Report**  
**July 31, 2023**

Description	Held At	Annualized Interest Rate	Maturity	Par	6/30/2023	6/30/2023	7/31/2023	7/31/2023	Additions/Subtractions and Change in Fair Market Value For the Month	LTD Unrealized Gain/Loss	July Earnings	September through July Earnings	
					Ending Fair Market Value	Ending Book Value	Ending Fair Market Value	Ending Book Value					
<b>Short-Term Investments - Unrestricted Funds</b>													
Demand Deposits													
Credit Cards in Transit	Heartland	N/A	08/01/23	\$	(11,735)	(11,735)	(149,485)	(149,485)	(137,750)	N/A	N/A	N/A	
JPMorgan Accounts Payable Disbursements	JPMorgan Chase Bank	N/A	08/01/23	N/A	(596,157)	(596,157)	(1,146,193)	(1,146,193)	(550,036)	N/A	N/A	N/A	
JPMorgan Operating (Hybrid Earnings - interest rate increases to 3.05% as of 8/1/23)	JPMorgan Chase Bank	1.710%	08/01/23	N/A	5,254,659	5,254,659	5,311,153	5,311,153	56,494	N/A	8,234	26,317	
JPMorgan Payroll	JPMorgan Chase Bank	N/A	08/01/23	N/A	(16,650)	(16,650)	(14,310)	(14,310)	2,340	N/A	N/A	N/A	
JPMorgan Worker's Comp	JPMorgan Chase Bank	N/A	08/01/23	N/A	486	486	(1,236)	(1,236)	(1,722)	N/A	N/A	N/A	
Petty Cash	JPMorgan Chase Bank	N/A	08/01/23	N/A	19,067	19,067	19,067	19,067		N/A	N/A	N/A	
Sub Total Demand Deposits	Campus Business Offices	N/A	08/01/23	\$	4,649,670	4,649,670	4,018,996	4,018,996	(630,674)	N/A	8,234	26,317	
Pool Accounts													
TexPool - Operating	TexPool	5.1238%	08/01/23	\$	980,803	980,803	130,191	130,191	(850,612)	NA	8,218	28,540	
LSIP Corporate Overnight Plus Fund - Operating Funds	Lone Star Investment Pool	5.3663%	08/01/23	N/A	67,696,367	67,696,367	67,599,398	67,599,398	(96,969)	NA	303,905	3,110,680	
Sub Total Pool Accounts			08/01/23	\$	68,677,170	68,677,170	67,729,589	67,729,589	(947,581)	NA	312,123	3,139,220	
Investments													
US Treasury Note, CUSIP 9128284U1	BNY Mellon	2.625%	06/30/23	\$	5,000,000	5,000,000	4,987,713	-	(5,000,000)	-	-	121,666	
US Treasury Note, CUSIP 912828N30	BNY Mellon	2.518%	12/31/22	-	-	-	-	-	-	-	-	45,162	
US Agency Note, CUSIP 313385M60	BNY Mellon	2.144%	10/31/22	-	-	-	-	-	-	-	-	17,792	
US Agency Note, CUSIP 3135GOT94	BNY Mellon	2.580%	01/16/23	-	-	-	-	-	-	-	-	47,237	
US Agency Note, CUSIP 313384F42	BNY Mellon	4.521%	05/01/23	10,000,000	-	-	-	-	-	-	-	232,534	
US Agency Note, CUSIP 3130ATXK8	BNY Mellon	4.900%	11/28/23	5,000,000	4,988,800	5,000,500	4,988,350	5,000,500	(450)	(12,150)	20,417	163,336	
US Agency Note, CUSIP 3130AUM92	BNY Mellon	4.750%	01/19/24	5,000,000	4,985,216	4,997,497	4,989,430	4,997,497	4,214	(8,067)	12,130	18,750	
US Agency Note, CUSIP 3130ATVD6	BNY Mellon	4.875%	09/13/24	5,000,000	4,964,000	5,026,000	4,973,900	5,026,000	9,900	(52,700)	20,312	166,561	
US Agency Note, CUSIP 3130AWGD6	BNY Mellon	4.690%	06/13/25	10,000,000	9,951,200	10,000,000	9,947,300	10,000,000	(3,900)	(52,700)	37,243	56,459	
US Agency Note, CUSIP 3130AWLY4	BNY Mellon	5.125%	06/13/25	5,000,000	-	-	5,006,700	5,027,750	5,006,700	(21,050)	11,215	11,215	
Certificate of Deposit, CUSIP 02589ADC3	BNY Mellon	2.700%	07/20/23	243,000	242,645	243,000	-	-	(242,645)	-	353	5,823	
Certificate of Deposit, CUSIP 89841MAD9	BNY Mellon	2.850%	07/19/23	249,000	248,691	249,000	-	-	(248,691)	-	1,380	4,941	
Certificate of Deposit, CUSIP 909557JT8	BNY Mellon	2.750%	07/21/23	249,000	248,645	249,000	-	-	(248,645)	-	844	4,762	
Sub Total Investments				\$	45,741,000	30,629,197	30,752,710	29,905,680	30,051,747	(723,517)	(146,067)	99,446	996,158
Sub Total - Short-Term Investments - Unrestricted Funds				\$	45,741,000	103,956,037	104,079,550	101,654,265	101,800,332	(2,301,772)	(146,067)	419,803	4,161,695
<b>Short-Term Investments - Restricted (Bond) Funds</b>													
Pool Accounts													
LSIP Corporate Overnight Plus Fund - 2008 GOB Bond Proceeds	Lone Star Investment Pool	5.3663%	08/01/23	\$	-	-	-	-	-	NA	-	2,708	
LSIP Corporate Overnight Plus Fund - GOB Debt Service	Lone Star Investment Pool	5.3663%	08/01/23	N/A	11,981,325	11,981,325	12,036,577	12,036,577	55,252	NA	55,252	338,357	
LSIP Corporate Overnight Plus Fund - 2004 Bond Earnings	Lone Star Investment Pool	5.3663%	08/01/23	N/A	28,293	28,293	28,421	28,421	128	NA	128	17,154	
LSIP Corporate Overnight Plus Fund - 2007 Bond Earnings	Lone Star Investment Pool	5.3663%	08/01/23	N/A	3,997	3,997	4,016	4,016	19	NA	19	2,931	
LSIP Corporate Overnight Plus Fund - 2008 Bond Earnings	Lone Star Investment Pool	5.3663%	08/01/23	N/A	161,228	161,228	161,963	161,963	735	NA	735	24,654	
LSIP Corporate Overnight Plus Fund - 2009 Bond Earnings	Lone Star Investment Pool	5.3663%	08/01/23	N/A	316,010	316,010	317,449	317,449	1,439	NA	1,439	49,075	
LSIP Corporate Overnight Plus Fund - 2011 Bond Earnings	Lone Star Investment Pool	5.3663%	08/01/23	N/A	20,711	20,711	20,806	20,806	95	NA	95	15,216	
LSIP Corporate Overnight Plus Fund - 2022 Bond Proceeds	Lone Star Investment Pool	5.3663%	08/01/23	N/A	41,731,829	41,731,829	41,921,975	41,921,975	190,146	NA	190,146	1,685,504	
LSIP Corporate Overnight Plus Fund - Capital Projects Reserve	Lone Star Investment Pool	5.3663%	08/01/23	N/A	5,066,337	5,066,337	5,089,421	5,089,421	23,084	NA	23,084	89,421	
TexPool PRIME - 2021 Bond Proceeds	TexPool	5.3400%	08/01/23	N/A	28,401,021	28,401,021	26,781,716	26,781,716	(1,619,305)	NA	123,959	1,311,547	
Sub Total Pool Accounts				\$	87,710,751	87,710,751	86,362,344	86,362,344	(1,348,407)	NA	394,856	3,536,566	
Sub Total - Short-Term Investments - Restricted (Bond) Funds				\$	87,710,751	87,710,751	86,362,344	86,362,344	(1,348,407)	NA	394,856	3,536,566	
Grand Total - Cash, Cash Equivalents, and Investments				\$	45,741,000	191,666,788	191,790,301	188,016,809	188,162,676	(3,650,179)	(146,067)	814,659	7,698,261

3 of 3

**San Jacinto College Foundation**  
Statement of Financial Position  
As of July 31, 2023

	Current Year			Previous Year			Difference		
	Foundation	Student Success Fund	Total	Foundation	Student Success Fund	Total	Foundation	Student Success Fund	Total
<b>ASSETS</b>									
Current Assets									
Checking/Savings									
General Fund	\$2,784,635	-	\$2,784,635	\$2,356,295	-	\$2,356,295	428,340	-	428,340
Other Funds	-	-	-	-	-	-	-	-	-
Total Checking/Savings	2,784,635	-	2,784,635	2,356,295	-	2,356,295	428,340	-	428,340
Accounts Receivables	2,571,080	-	2,571,080	3,128,305	-	3,128,305	(557,225)	-	(557,225)
Other Current Assets									
Short Term Investments									
Goldman Sachs - SS2 (Endowed)		19,193,371	19,193,371		18,076,843	18,076,843	-	1,116,528	1,116,528
Goldman Sachs - SSF (Non-Endowed)		7,776,754	7,776,754		8,469,185	8,469,185	-	(692,431)	(692,431)
Goldman Sachs - FDN - HOE	506,109		506,109				506,109		506,109
Goldman Sachs - FDN-SSE (Endowed)	1,774,801		1,774,801	1,498,363		1,498,363	276,438		276,438
Goldman Sachs - FDN	13,240,858		13,240,858	12,823,565		12,823,565	417,294		417,294
Total SJC Short Term Investments	15,521,767	26,970,125	42,491,892	14,321,927	26,546,028	40,867,955	1,199,840	424,096	1,623,937
Total Current Assets	20,877,483	26,970,125	47,847,607	19,806,527	26,546,028	46,352,556	1,070,955	424,096	1,495,052
<b>TOTAL ASSETS</b>	<b>20,877,483</b>	<b>26,970,125</b>	<b>47,847,607</b>	<b>19,806,527</b>	<b>26,546,028</b>	<b>46,352,556</b>	<b>1,070,955</b>	<b>424,096</b>	<b>1,495,052</b>
<b>LIABILITIES &amp; NET ASSETS</b>									
Liabilities									
Current Liabilities									
Accounts Payable									
Grants Payable	109,321	-	109,321	96,176	-	96,176	13,146	-	13,146
Programs Payable	2,030	-	2,030	2,030	-	2,030	-	-	-
Endowments Payable	233,364	-	233,364	143,421	-	143,421	89,943	-	89,943
Scholarship Payables	248,176	2,475,627	2,723,803	481,140	626,265	1,107,405	(232,964)	1,849,362	1,616,398
Student Success Payables	141,571	-	141,571	109,159	-	109,159	32,412	-	32,412
Total Accounts Payable	734,463	2,475,627	3,210,090	831,925	626,265	1,458,191	(97,463)	1,849,362	1,751,899
Total Current Liabilities	734,463	2,475,627	3,210,090	831,925	626,265	1,458,191	(97,463)	1,849,362	1,751,899
Total Liabilities	734,463	2,475,627	3,210,090	831,925	626,265	1,458,191	(97,463)	1,849,362	1,751,899
NET ASSETS									
Net Assets Without Donor Restrictions	3,020,325	24,004,479	27,024,803	3,201,935	24,575,762	27,777,697	(181,611)	(571,283)	(752,894)
Net Assets With Donor Restrictions	16,933,815		16,933,815	15,368,754		15,368,754	1,565,060		1,565,060
Net Assets	19,954,139	24,004,479	43,958,618	18,570,690	24,575,762	43,146,451	1,383,450	(571,283)	812,167
Net Income	188,881	490,019	678,900	403,912	\$1,344,001	1,747,914	(215,031)	(853,982)	(1,069,014)
Total Net Assets	20,143,020	24,494,497	44,637,518	18,974,602	25,919,763	44,894,365	1,168,418	(1,425,265)	(256,847)
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$20,877,483</b>	<b>\$26,970,125</b>	<b>\$47,847,607</b>	<b>\$19,806,527</b>	<b>26,546,028</b>	<b>\$46,352,556</b>	<b>1,070,955</b>	<b>424,096</b>	<b>1,495,052</b>

# San Jacinto College Foundation

## Statement of Activities

For the Period Ending July 31, 2023

	Current Year			Previous Year			Difference			Foundation Annual Budget	Actual % of Annual Budget
	Foundation	Student Success Fund	Total	Foundation	Student Success Fund	Total	Foundation	Student Success Fund	Total		
<b>Ordinary Income/Expense Income</b>											
<b>Contributions</b>											
Grant Contributions	10,000	-	10,000	-	-	-	10,000	-	10,000	810,000	1%
Endowments	8,501	-	8,501	3,349	-	3,349	5,152	-	5,152	1,200,000	1%
Program Sponsorship	51,367	-	51,367	1,345	-	1,345	50,023	-	50,023	850,000	6%
Scholarships	72,230	-	72,230	2,284	-	2,284	69,946	-	69,946	650,000	11%
<b>Total Contributions</b>	<b>142,097</b>	<b>-</b>	<b>142,097</b>	<b>6,977</b>	<b>-</b>	<b>6,977</b>	<b>135,120</b>	<b>-</b>	<b>135,120</b>	<b>3,510,000</b>	<b>4%</b>
<b>Other Income</b>											
Special Events										450,000	0%
Investment Income	27,601	21,095	48,696	33,669	52,521	86,190	(6,067)	(31,427)	(37,494)	1,200,000	4%
Realized Gain / (Loss)	-	(10,264)	(10,264)	(653)	(13,682)	(14,335)	653	3,417	4,070	-	-
Unrealized Gain / (Loss)	224,112	479,189	703,300	562,287	1,305,162	1,867,449	(1,643,337)	(825,973)	(1,164,148)	-	-
<b>Total Other Income</b>	<b>251,713</b>	<b>490,019</b>	<b>741,732</b>	<b>595,303</b>	<b>1,344,001</b>	<b>1,939,304</b>	<b>(1,648,751)</b>	<b>(853,982)</b>	<b>(1,197,572)</b>	<b>1,650,000</b>	<b>45%</b>
<b>Total Income</b>	<b>393,810</b>	<b>490,019</b>	<b>883,829</b>	<b>602,280</b>	<b>1,344,001</b>	<b>1,946,281</b>	<b>(1,513,631)</b>	<b>(853,982)</b>	<b>(1,062,452)</b>	<b>5,160,000</b>	<b>17%</b>
<b>Expense</b>											
<b>Programs</b>											
Scholarships Awarded - SSF										3,500,000	0%
Scholarships Awarded - FND	134,884	-	134,884	195,312	-	195,312	(60,428)	-	(60,428)	900,000	15%
Programs Sponsored	9,918	-	9,918	-	-	-	9,918	-	9,918	400,000	2%
Student Success Initiatives	55,970	-	55,970	-	-	-	(55,970)	-	55,970	150,000	37%
<b>Total Programs</b>	<b>200,772</b>	<b>-</b>	<b>200,772</b>	<b>195,312</b>	<b>-</b>	<b>195,312</b>	<b>(106,480)</b>	<b>-</b>	<b>5,460</b>	<b>4,950,000</b>	<b>4%</b>
<b>Supporting Services</b>											
Bad Debt Expense	-	-	-	-	-	-	-	-	-	2,000	0%
<b>Supporting Services</b>											
Foundation Expenses	3,457	-	3,457	3,055	-	3,055	402	-	402	102,500	3%
Fundraising										150,000	0%
Sponsorship Expense	700	-	700	-	-	-	700	-	700	15,000	5%
<b>Total Supporting Services</b>	<b>4,157</b>	<b>-</b>	<b>4,157</b>	<b>3,055</b>	<b>-</b>	<b>3,055</b>	<b>1,102</b>	<b>-</b>	<b>1,102</b>	<b>267,500</b>	<b>2%</b>
<b>Total Expense</b>	<b>204,930</b>	<b>-</b>	<b>204,930</b>	<b>198,367</b>	<b>-</b>	<b>198,367</b>	<b>(105,378)</b>	<b>-</b>	<b>6,562</b>	<b>5,219,500</b>	<b>4%</b>
<b>Net Ordinary Income</b>	<b>188,881</b>	<b>490,019</b>	<b>678,900</b>	<b>403,912</b>	<b>1,344,001</b>	<b>1,747,914</b>	<b>(215,031)</b>	<b>(853,982)</b>	<b>(1,069,014)</b>	<b>(59,500)</b>	
Other Income / Expenses											
<b>Increase/Decrease in Net Position</b>	<b>\$188,881</b>	<b>\$490,019</b>	<b>\$678,900</b>	<b>\$403,912</b>	<b>\$1,344,001</b>	<b>\$1,747,914</b>	<b>(\$215,031)</b>	<b>(\$853,982)</b>	<b>(\$1,069,014)</b>	<b>(\$59,500)</b>	

## 2015 Bond Program

Report as of July 31, 2023

Project	Base Budget	Budget Adjustments	Current Budget	Program Management Fees	Total Budget	Encumbered Funds	Total Expenditures	Remaining Balance	Percent of Budget Encumbered/ Expensed
<b>Central</b>									
731603 - CC Class Room Building	47,155,000	(804,781)	46,350,219	1,788,440	48,138,659	155,556	46,952,335	1,030,768	97.86%
71608A - CC McCollum Center Reno Phase II	-	8,083,421	8,083,421	338,733	8,422,154	165,057	8,136,660	120,437	98.57%
<b>Sub-total</b>	47,155,000	7,278,640	54,433,640	2,127,173	56,560,813	320,613	55,088,995	1,151,205	97.96%
<b>North</b>									
732606 - NC Wheeler Renovation	14,300,000	(4,242,967)	10,057,033	391,191	10,448,224	3,515	9,986,382	458,327	95.61%
732607 - NC Brightwell Renovation	6,628,000	(314,640)	6,313,360	258,531	6,571,891	24,520	6,547,371	-	100.00%
<b>Sub-total</b>	20,928,000	(4,557,607)	16,370,393	649,722	17,020,115	28,035	16,533,753	458,327	97.31%
<b>South</b>									
733605 - SC South Primary Electrical Upgrade	5,800,000	(33,375)	5,766,625	218,639	5,985,264	202,316	5,168,730	614,219	89.74%
733608 - SC Domestic Water System Rehabilitation	1,160,000	823,696	1,983,696	64,096	2,047,792	38,054	1,086,671	923,067	54.92%
733610 - SC Jones Renovation	13,803,000	4,348,177	18,151,177	605,876	18,757,053	253,549	16,518,502	1,985,002	89.42%
73610A - SC Jones Central Plant Relocation	-	9,570,357	9,570,357	344,861	9,915,218	-	8,863,717	1,051,501	89.40%
<b>Sub-total</b>	20,763,000	14,708,855	35,471,855	1,233,472	36,705,327	493,919	31,637,619	4,573,789	87.54%
<b>Maritime</b>									
736603 - MC Maritime Expansion *	28,000,000	(26,631,300)	1,368,700	31,300	1,400,000	24,988	933,890	441,122	68.49%
<b>Sub-total</b>	28,000,000	(26,631,300)	1,368,700	31,300	1,400,000	24,988	933,890	441,122	68.49%
<b>Generation Park</b>									
<b>Sub-total</b>	-	-	-	-	-	-	-	-	-
<b>Admin</b>									
76605A - CW Deferred Maintenance Phase I *	-	31,184,038	31,184,038	427,385	31,611,423	8,940,547	13,891,115	8,779,761	72.23%
736610 - CW Deferred Maintenance Phase II *	-	1,650,000	1,650,000	-	1,650,000	-	-	1,650,000	-
736606 - Generation Park Opportunities	-	20,000,000	20,000,000	-	20,000,000	-	-	20,000,000	-
720100 - Program Management - AECOM	-	11,431,567	11,431,567	(11,404,113)	27,454	27,454	-	-	100.00%
736601 - Contingency	1,166,180	16,159,290	17,325,470	-	17,325,470	-	-	17,325,470	-
<b>Sub-total</b>	1,166,180	80,424,895	81,591,075	(10,976,728)	70,614,347	8,968,001	13,891,115	47,755,231	32.37%
<b>Previously Completed and Closed Projects</b>									
<b>Sub-total</b>	306,987,820	(71,223,483)	235,764,337	6,935,061	242,699,398	-	242,699,398	-	100.00%
<b>TOTALS</b>	<b>425,000,000</b>	<b>-</b>	<b>425,000,000</b>	<b>-</b>	<b>425,000,000</b>	<b>9,835,556</b>	<b>360,784,770</b>	<b>54,379,674</b>	<b>87.20%</b>

\*Amounts allocated from Contingency to Deferred Maintenance and Maritime Expansion as approved at July 25 Board Retreat.

## Energy Conservation Project

Report as of July 31, 2023

Project	Base Budget	Budget Adjustments	Total Budget	Encumbered Funds	Total Expenditures	Remaining Balance	Percent of Budget Encumbered/ Expensed
<b>College Wide</b>							
E22001 - UCRM 1 - LED Lighting	811,078	(231,152)	579,926	-	579,926	-	100.00%
E22002 - UCRM 2.1a - A-1 HVAC	10,354	(5,782)	4,572	-	4,572	-	100.00%
E22003 - UCRM 2.1b - CC Chillers	1,526,400	156,744	1,683,144	159,153	1,501,747	22,244	98.68%
E22004 - UCRM 2.1c - NC Chiller	593,600	82,278	675,878	98,890	566,110	10,878	98.39%
E22005 - UCRM 2.1d - Maritime HVAC	33,000	(33,000)	-	-	-	-	-
E22006 - UCRM 2.6a - 35 Acre VFDs	9,946	20,905	30,851	-	30,851	-	100.00%
E22007 - UCRM 2.6b - S-7 & S-9 VFDs	26,452	56,684	83,136	-	83,136	-	100.00%
E22008 - UCRM 3 - Retro-Commissioning	280,000	74,010	354,010	20,000	334,010	-	100.00%
E22009 - UCRM 4.2c - Vending Misers	46,224	(46,224)	-	-	-	-	-
E22010 - UCRM 5.1 - Water Conserving Faucets	112,669	(63,192)	49,477	-	49,477	-	100.00%
E22011 - UCRM 8 - Solar PV	1,175,849	(260,598)	915,251	480,508	434,743	-	100.00%
Utility Assessment Report - 720600	96,546	-	96,546	-	96,546	-	100.00%
E22000 - Contingency Lone Star Loan	-	249,327	249,327	-	-	249,327	-
<b>TOTALS</b>	<b>4,722,118</b>	<b>-</b>	<b>4,722,118</b>	<b>758,551</b>	<b>3,681,119</b>	<b>282,449</b>	<b>94.02%</b>

## Bond Interest Earnings

Report as of July 31, 2023

Project	Base Budget	Budget Adjustments	Current Budget	Total Budget	Encumbered Funds	Total Expenditures	Remaining Balance	Percent of Budget Encumbered/ Expensed
<b>College Wide</b>								
732614 - NC - N7, N8 & N9 Roof Replacement (2008 Bond)	-	133,554	133,554	133,554	-	133,554	-	100.00%
732614 - NC - N7, N8 & N9 Roof Replacement	2,587,830	(472,744)	2,115,086	2,115,086	207,870	1,907,215	-	100.00%
733615 - SC - S7 & S9 Roof Replacement	1,737,060	581,484	2,318,544	2,318,544	60,083	2,150,631	107,830	95.35%
<b>TOTALS</b>	<b>4,324,890</b>	<b>242,294</b>	<b>4,567,184</b>	<b>4,567,184</b>	<b>267,954</b>	<b>4,191,400</b>	<b>107,830</b>	<b>97.64%</b>

## Repair and Renovation

Report as of July 31, 2023

Project	Base Budget	Budget Adjustments	Current Budget	Total Budget	Encumbered Funds	Total Expenditures	Remaining Balance	Percent of Budget Encumbered/ Expensed
<b>Central</b>								
F23001 CC - Central Misc.	-	9,995	9,995	9,995	-	9,395	600	94.00%
F23040 CC - Lifecycle Furniture	-	123,162	123,162	123,162	8,806	114,356	-	100.00%
F23057 CC - CPET Worktables	-	5,421	5,421	5,421	5,421	-	-	100.00%
F23067 CC - C14.244 Student Sensory Room	-	3,033	3,033	3,033	3,033	-	-	100.00%
F23070 CC - C21.163 Art Gallery Relocation	-	156,270	156,270	156,270	156,270	-	-	100.00%
<b>Sub-total</b>	-	297,882	297,882	297,882	173,531	123,751	600	99.80%
<b>North</b>								
F23002 NC - North Misc.	-	10,000	10,000	10,000	-	-	10,000	-
F23072 NC - N33 Air Compressor	-	16,136	16,136	16,136	80	16,056	-	100.00%
F23081 NC - N10.145 Cubicle for IT	-	5,367	5,367	5,367	5,367	-	-	100.00%
F23089 NC - N17.211e Card Reader	-	4,155	4,155	4,155	4,155	-	-	100.00%
<b>Sub-total</b>	-	35,658	35,658	35,658	9,602	16,056	10,000	71.96%
<b>South</b>								
F23077 SC - S6.211F Replacement Chair	-	9,740	9,740	9,740	9,740	-	-	100.00%
F23084 SC - S.12.218 Cubicle Reconfig	-	7,303	7,303	7,303	7,303	-	-	100.00%
F23085 SC - S6.196 Financial Aid Expansion	-	1,220	1,220	1,220	1,220	-	-	100.00%
F23092 SC - S11.237 Sensory Room	-	492	492	492	-	-	492	-
<b>Sub-total</b>	-	18,755	18,755	18,755	18,263	-	492	97.38%
<b>Generation Park</b>								
<b>Sub-total</b>	-	-	-	-	-	-	-	-
<b>District</b>								
F23004 DIST - Campus Misc.	-	5,000	5,000	5,000	320	3,035	1,645	67.10%
F23010 DIST - CW ADA Compliance	-	68,543	68,543	68,543	23,576	44,967	-	100.00%
F23020 DIST - Roof Safety	-	125,077	125,077	125,077	79,181	45,896	-	100.00%
F23069 DIST - M1 Handrail Replacement	-	28,602	28,602	28,602	-	-	28,602	100.00%
F23074 DIST - A2.112 Workstation Lift	-	1,216	1,216	1,216	1,216	-	-	100.00%
F23078 DIST - A1.210 Cubicle Sit to Stand	-	922	922	922	922	-	-	100.00%
F23083 DIST A1.116 Sit to Stand	-	957	957	957	957	-	-	100.00%
<b>Sub-total</b>	-	230,317	230,317	230,317	134,773	93,898	1,646	99.29%
<b>Contingency (720700) - Major Repairs</b>								
	200,000	(133,361)	66,639	66,639	-	-	66,639	-
<b>Sub-total</b>	200,000	(133,361)	66,639	66,639	-	-	66,639	-
<b>Projects Closed</b>								
F23011 CC - C34.112 Police Furniture and Move	-	14,522	14,522	14,522	-	14,522	-	100.00%
F23015 CC - C1.151 Corbin Lighting	-	29,568	29,568	29,568	-	29,568	-	100.00%
F23016 CC - C34.116 Furniture	-	6,644	6,644	6,644	-	6,644	-	100.00%
F23024 CC - C26.145 Mirrors	-	7,913	7,913	7,913	-	7,913	-	100.00%
F23027 CC - C45.1328 CPET Furniture	-	-	-	-	-	-	-	-
F23037 CC - C3 Office Relocation	-	72,812	72,812	72,812	-	72,812	-	100.00%
F23038 CC - C31 Welding Lab Demolition	-	10,108	10,108	10,108	-	10,108	-	100.00%
F23054 CC - C11 and C19 Electrical	-	3,378	3,378	3,378	-	3,378	-	100.00%
F23056 CC - C3 & C11 Access Control	-	13,849	13,849	13,849	-	13,849	-	100.00%
F23012 NC - N17 Wallpaper	-	54,365	54,365	54,365	-	54,365	-	100.00%
F23018 NC - Lab Conversion ECHS	-	18,956	18,956	18,956	-	18,956	-	100.00%
F23025 NC - N17 EMT Doors	-	18,159	18,159	18,159	-	18,159	-	100.00%
F23028 NC - Primary Electric Repair Design	-	172,655	172,655	172,655	-	172,655	-	100.00%
F23041 NC - Lifecycle Furniture	-	33,853	33,853	33,853	-	33,853	-	100.00%
F23079 NC - N33.202C Lift Blocks	-	1,026	1,026	1,026	-	1,026	-	100.00%

## Repair and Renovation

Report as of July 31, 2023

Project	Base Budget	Budget Adjustments	Current Budget	Total Budget	Encumbered Funds	Total Expenditures	Remaining Balance	Percent of Budget Encumbered/ Expensed
<b>Projects Closed</b>								
F23000 SC - S9 Foundation Repair	-	19,898	19,898	19,898	-	19,898	-	100.00%
F23003 SC - South Misc.	-	9,107	9,107	9,107	-	9,107	-	100.00%
F23007 SC - S1.257 Digital Anatomy Lab Ph2	-	4,332	4,332	4,332	-	4,332	-	100.00%
F23008 SC - S6.122 Career Svc Office Ph2	-	6,074	6,074	6,074	-	6,074	-	100.00%
F23009 SC - S1.253 Computational Research	-	3,502	3,502	3,502	-	3,502	-	100.00%
F23013 SC - S1.255 Lab Furniture	-	5,398	5,398	5,398	-	5,398	-	100.00%
F23042 SC - Lifecycle Furniture	-	28,173	28,173	28,173	-	28,173	-	100.00%
F23068 SC - Picnic Tables	-	2,975	2,975	2,975	-	2,975	-	100.00%
F23045 MT - Lifecycle Furniture	-	-	-	-	-	-	-	-
F23026 GP - G2 Roller Shades	-	9,564	9,564	9,564	-	9,564	-	100.00%
F23044 GP - Lifecycle Furniture	-	-	-	-	-	-	-	-
F23017 DIST - A1.210/212 Cubicles Ext Ph2	-	2,652	2,652	2,652	-	2,652	-	100.00%
F23029 DIST - Wayfinding	-	1,675	1,675	1,675	-	1,675	-	100.00%
F23030 DIST - CW Ping Pong Tables	-	11,662	11,662	11,662	-	11,662	-	100.00%
F23032 DIST - A1.212 Ext Relations Furniture	-	6,817	6,817	6,817	-	6,817	-	100.00%
F23033 DIST - A2.213c Conference to Office	-	4,546	4,546	4,546	-	4,546	-	100.00%
F23043 DIST - Lifecycle Furniture	-	-	-	-	-	-	-	-
F23046 DIST - A1.210c Furniture Replacement	-	4,572	4,572	4,572	-	4,572	-	100.00%
F23053 Dist - CW Medical Privacy Rooms	-	10,577	10,577	10,577	-	10,577	-	100.00%
F23061 DIST - A2.102 & 112 Noise Canceling Devices	-	7,615	7,615	7,615	-	7,615	-	100.00%
F23062 DIST - A2.208 Workroom Conversion	-	11,041	11,041	11,041	-	11,041	-	100.00%
<b>Sub-total</b>	-	607,987	607,987	607,987	-	607,987	-	100.00%
<b>TOTALS</b>	<b>200,000</b>	<b>1,057,238</b>	<b>1,257,238</b>	<b>1,257,238</b>	<b>336,170</b>	<b>841,692</b>	<b>79,377</b>	<b>93.69%</b>



**Action Item “VIII”**  
**Regular Board Meeting September 11, 2023**

**Consideration of Approval of 2023 Proposed Tax Rate, Review of Final No-New-Revenue and  
Voter-Approval Tax Rate Calculations and Approve Date to Adopt Tax Rate**

**ADMINISTRATION RECOMMENDATION/REPORT**

The administration recommends that the Board of Trustees approve the proposed tax rate of \$0.146195 for tax year 2023 for the public’s consideration and planned adoption on October 2, 2023, and discuss the final no-new-revenue, voter-approval and proposed tax rate calculations. The proposed tax rate of \$0.146195 is \$0.009451 lower than last year’s 2022 adopted rate.

**BACKGROUND**

A taxing unit must calculate and publish its no-new-revenue and voter-approval tax rates before adopting an actual rate. The purpose of this requirement is to make taxpayers aware of the tax rate proposed and to allow taxpayers, in certain cases, to vote on a proposed tax increase.

The no-new-revenue tax rate, calculated to be \$0.140269, is the rate that would provide the taxing unit with about the same amount of revenue it received in the previous year, less estimated refunds from disputed values. The total tax rate for 2022 was \$0.155646. The no-new-revenue tax rate is less than last year’s total tax rate because the College’s certified tax values increased by 13.2 percent from 2022 to 2023.

The debt tax rate is lower than last year’s rate, even with the increase of \$2.3 million in required debt service payments in Fiscal Year (FY) 2024 over FY2023, due to the increase in the College’s certified tax values. The increase in required debt service payments is due to the most recent bond issues and refinancings in FY2021 and FY2022.

The voter-approval tax rate, calculated to be \$0.150555, is the rate that would provide the taxing unit with approximately the same amount of tax revenue it received the previous year (less estimated refunds from disputed values), plus an extra eight percent increase, in addition to sufficient funds to pay debts in the coming year. The voter-approval tax rate is the highest tax rate allowed without voter approval.

**IMPACT OF THIS ACTION**

The proposed tax rate of \$0.146195 is less than the voter-approval rate of \$0.150555, higher than the no-new-revenue rate of \$0.140269, and \$0.009451 cents less than the previous year’s total tax rate.

A comparison of the components of the proposed 2023 tax rate and the actual 2022 tax rate are as follows:

<b>Tax Rate</b>	<b>Proposed 2023 Tax Rate</b>	<b>Actual 2022 Tax Rate</b>	<b>Difference</b>
M&O (Operations)	0.099152	0.105500	-0.006348
I&S (Debt)	0.047043	0.050146	-0.003103
<b>Total Tax Rate</b>	<b>0.146195</b>	<b>0.155646</b>	<b>-0.009451</b>

**Action Item “VIII”**  
**Regular Board Meeting September 11, 2023**

**Consideration of Approval of 2023 Proposed Tax Rate, Review of Final No-New-Revenue and  
Voter-Approval Tax Rate Calculations and Approve Date to Adopt Tax Rate**

Tonight (September 11, 2023), the Board of Trustees will discuss and approve the total proposed tax rate of 0.146195 cents. A public hearing is required, which will be held on October 2, 2023, since the proposed tax rate is higher than the no-new-revenue tax rate. Appropriate notices will be placed on the College’s website and published in newspapers in compliance with the Truth-in-Taxation, Property Tax Code, Chapter 26. On October 2, 2023, the Board will finalize and adopt the 2023 tax rate.

The public hearing and tax rate adoption is scheduled as follows:

The public hearing regarding the 2023 tax rate will be held on Monday, October 2, 2023, at 7 p.m. in Room 104 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

The San Jacinto Community College Board will vote to adopt the 2023 tax rate at its regularly scheduled meeting on Monday, October 2, 2023, following the public hearing (at 7:00 p.m.) in Room 104 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

**BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)**

The proposed Maintenance and Operations tax rate for 2023 is \$0.099152 per \$100 assessed valuation, generating the approximate amount of tax revenue needed to support the adopted FY2024 unrestricted budget.

The proposed Debt Service tax rate for 2023 is \$0.047043 per \$100 assessed valuation, generating the approximate amount of tax revenue needed to meet debt payment obligations for FY2024.

**MONITORING AND REPORTING TIMELINE**

Updates will be provided to the Board of Trustees through monthly College financial statements.

**ATTACHMENTS**

Attachment 1 – 2023 Tax Rate Calculation Worksheet

**RESOURCE PERSONNEL**

Brenda Hellyer	281-998-6100	Brenda.Hellyer@sjcd.edu
Teri Zamora	281-998-6306	Teri.Zamora@sjcd.edu
Carin Hutchins	281-998-6109	Carin.Hutchins@sjcd.edu

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

San Jacinto Community College District

281-998-6150

Taxing Unit Name

Phone (area code and number)

4624 Fairmont Parkway East Building (A-1) Pasadena, TX 77504

https://www.sanjac.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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 65,975,483,399
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 65,975,483,399
4.	<b>2022 total adopted tax rate.</b>	\$ 0.155605 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:.....	\$ 5,819,898,986
	B. 2022 values resulting from final court decisions:.....	- \$ 5,174,373,293
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 645,525,693
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 10,003,308,812
	B. 2022 disputed value:.....	- \$ 979,342,987
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 9,023,965,825
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 9,669,491,518

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 75,644,974,917
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 15,633,090 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 582,111,845 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 597,744,935
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 0 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 597,744,935
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 75,047,229,982
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 116,777,242
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 2,200,187
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 118,977,429
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 79,635,295,748 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____ <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 79,635,295,748

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 4,575,900,019
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 2,091,068,044
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 6,666,968,063
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 86,302,263,811
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 27,445,918
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 1,453,917,071
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 1,481,362,989
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 84,820,900,822
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.140269 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.105500 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 75,644,974,917

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 79,805,448
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 1,491,724</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 1,491,724</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 81,297,172
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 84,820,900,822
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.095845 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent health care expenditures.</b> 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</p> <p><b>B. 2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> 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. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.095845</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.095845</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.103512</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 40,100,400</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 40,100,400</p>	<p>\$ 40,100,400</p>
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	<p>\$ 0</p>
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	<p>\$ 40,100,400</p>
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... 98.77 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 98.77 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 98.18 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 98.16 %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	<p>98.77 %</p>
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	<p>\$ 40,599,777</p>
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 86,302,263,811</p>
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ 0.047043 /\$100</p>
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	<p>\$ 0.150555 /\$100</p>
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>\$ _____ /\$100</p>

<sup>27</sup> Tex. Tax Code §26.042(a)

<sup>28</sup> Tex. Tax Code §26.012(7)

<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code §26.04(b)

<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 86,302,263,811
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.140269 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.140269 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.150555 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.150555 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 86,302,263,811
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.150555 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.158015 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.158015 /\$100
D.	Adopted Tax Rate.....	\$ 0.155605 /\$100
E.	Subtract D from C.....	\$ 0.002410 /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.171125 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.171125 /\$100
D.	Adopted Tax Rate.....	\$ 0.167967 /\$100
E.	Subtract D from C.....	\$ 0.003158 /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.169358 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.169358 /\$100
D.	Adopted Tax Rate.....	\$ 0.169358 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.150555 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(B-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.095845 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 86,302,263,811
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.000579 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.047043 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.000000 /\$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.<sup>46</sup>

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.<sup>47</sup>

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
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.155605 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0.000000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 75,047,229,982
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 84,820,900,822
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.150555 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.140269 /\$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.150555 /\$100
As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
<b>De minimis rate.</b> .....	\$ 0.000000 /\$100
If applicable, enter the 2023 de minimis rate from Line 72.	

**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.<sup>50</sup>

**print here** ▶ Ann Harris Bennett  
Harris County Tax Assessor-Collector  
\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign here** ▶ *Ann Harris Bennett* \_\_\_\_\_ 8/31/2023  
Taxing Unit Representative Date

<sup>50</sup> Tex. Tax Code §526.04(c-2) and (d-2)

**SAN JACINTO COMMUNITY COLLEGE DISTRICT  
PURCHASE RECAP  
September 11, 2023**

<b>PURCHASE REQUESTS AND CONTRACT RENEWALS</b>		
<i>Purchase Requests</i>	<i>Page No.</i>	<i>Amounts</i>
Purchase Request #1		
Consideration of Delegation of Authority to Contract for North Campus N.10 Roof Life Extension Project	2	\$ 400,000
 Purchase Request #2		
Consideration of Approval of Additional Funds for Labor Market Software	3	225,810
 Purchase Request #3		
Consideration of Approval to Purchase Upfitting for Police Vehicles	5	108,000
 <b>TOTAL OF PURCHASE REQUESTS</b>		<b><u>\$ 733,810</u></b>

**Purchase Request #1**  
**Regular Board Meeting September 11, 2023**  
**Consideration of Delegation of Authority to Contract for North Campus**  
**N.10 Roof Life Extension Project**

**ADMINISTRATION RECOMMENDATION/REPORT**

The administration recommends that the Board of Trustees authorize the Chancellor or her designee to approve a contract with the highest ranked respondent to the public solicitation for the Building N10 roof life extension project at the North Campus.

**BACKGROUND**

In February 2021, the Board authorized the delegation of authority to approve the method of procurement best suited for each construction or renovation project. On August 9, 2023, the Chancellor's designee approved the competitive sealed proposal (CSP) solicitation method for this construction project. Detailed project plans and specifications developed by Huitt-Zollars, Inc. are being used as part of the documentation package required for public solicitation of construction proposals in accordance with the Texas Government Code §2269.151.

CSP No. 24-04 was issued on August 17, 2023, to procure construction services for this project. Each response received will be evaluated by a team comprised of representatives from capital projects, facilities services, and Huitt-Zollars, Inc. Evaluation and ranking of the submittals will be based on criteria published in the solicitation.

**IMPACT OF THIS ACTION**

Approval of this action will authorize the Chancellor or her designee to contract with the highest ranked respondent so that construction can be expedited to minimize adverse impacts on the Fall semester student experience.

**BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)**

The cost of this project is not expected to exceed \$400,000. The project will be funded from the 2015 Bond Program Deferred Maintenance line.

**MONITORING AND REPORTING TIMELINE**

This project will be managed by Capital Projects staff and is expected to be completed by January 2024.

**ATTACHMENTS**

None.

**RESOURCE PERSONNEL**

Chuck Smith	281-998-6341	charles.smith@sjcd.edu
Genevieve Scholes	281-998-6103	genie.Scholes@sjcd.edu

**Purchase Request #2**  
**Regular Board Meeting September 11, 2023**

**Consideration of Approval of Additional Funds for Labor Market Software**

**ADMINISTRATION RECOMMENDATION/REPORT**

The administration recommends that the Board of Trustees approve the expenditure of additional funds for the contract with Economic Modeling LLC dba Lightcast for Labor Market Software for the instructional and support program efficacy department to use throughout the College.

**BACKGROUND**

In August 2023, the College entered into an agreement with Lightcast to provide labor market intelligence software. Previously, the College could only pull state, regional and local labor market data to support the addition of new programs. Lightcast has additional capabilities that go beyond the labor market data and will provide analytics for program alignment and review to assist the College in creating relevant programs.

The other capabilities include an interface on the College website which generates visualizations to display program and career data, tracks up-to-date employment outcomes data for alumni of all programs in order to provide critical insights for program review and enrollment marketing, predictive analytics data focused on enrollment marketing and communications targeting adult learner's intent to enroll in education and training, and reviews all current programs to determine alignment with regional job demand by comparing supply of graduates and demand of job openings. In addition, the software identifies new program opportunities, growth opportunities and at-risk programs.

Lightcast is a sole source provider of labor market software for use of gathering labor market data and will provide analytics for programs alignment and review for the College which is exempt from the competitive bidding per Texas Education Code §44.031(j). Sole source #1606 has been assigned.

**IMPACT OF THIS ACTION**

Approval of this request will secure a two-year renewal option with Lightcast to lock in negotiated pricing and include additional modules for phase II implementation. The additional modules are Career Coach, to leverage localized labor market data to show students how our programs lead to great careers; Skills Match, to attract and serve lifelong learners with personalized learning pathways powered by skills; and Skillabi, to identify how the skills taught align with the skills employers want in order to optimize curriculum to meet the evolving needs of our students.

**BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)**

The first-year cost for services had an expenditure of \$84,280. This request will increase the total contract amount by \$141,530 for a total of \$225,810 and will be funded from the instructional and support program efficacy department's 2023-2024 operating budget and subsequent year budgets.

**Purchase Request #2**  
**Regular Board Meeting September 11, 2023**

**Consideration of Approval of Additional Funds for Labor Market Software**

**MONITORING AND REPORTING TIMELINE**

The initial contract term began August 16, 2023, and goes through August 15, 2024, and this request will extend the contract an additional two years through August 15, 2026.

**ATTACHMENTS**

None

**RESOURCE PERSONNEL**

Shelley Rinehart	281-922-3447	shelley.rinehart@sjcd.edu
Karen Allen	281-998-6106	karen.allen@sjcd.edu



**Purchase Request #3**  
**Regular Board Meeting September 11, 2023**  
**Consideration of Approval to Purchase Upfitting for Police Vehicles**

**ADMINISTRATION RECOMMENDATION/REPORT**

The administration recommends that the Board of Trustees approve the purchase of upfitting equipment and installation from Dana Safety Supply, Inc. for seven new police vehicles.

**BACKGROUND**

In May 2023, the Board of Trustees approved the purchase of upfitting packages to equip seven new police vehicles with lights, sirens, bars, special bumpers, and associated equipment, to be used for patrol. The purchase was approved for 2022-2023 funds. However, the upfitting purchase was not completed due to manufacturing and delivery delays, and the seven new police rated Ford Explorer Interceptors were not received by the College until August 17, 2023. Due to the turnaround time needed to complete the installation, the upfitting packages will need to be purchased with 2023-2024 funds.

Dana Safety Supply, Inc. has a contract through the BuyBoard cooperative contract program for police vehicles, contract #698-23, which complies with competitive procurement requirements in Texas Education Code §44.031 and is permitted through Texas Government Code §791.001(g)

**IMPACT OF THIS ACTION**

Approval of this purchase will provide the police department with upfitting for the seven (7) new Ford Police Interceptor Utility vehicles. Purchasing these vehicles will reduce the daily stress placed on the current fleet, expand the usable life of existing police vehicles, and allow for retirement of older vehicles in need of extensive repair.

**BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)**

The expenditure for this request is \$108,000 and will be funded from the police department's 2023-2024 operating budget.

**MONITORING AND REPORTING TIMELINE**

None

**ATTACHMENTS**

None

**RESOURCE PERSONNEL**

Teri Zamora	281-998-6306	teri.zamora@sjcd.edu
Sabrina Naulings	281-998-6151	sabrina.naulings@sjcd.edu
Melissa Fuqua	281-998-6378	melissa.fuqua@sjcd.edu

**Item "A"**

**Regular Board Meeting September 11, 2023**  
**Approval of the Minutes for the August 7, 2023, Workshop and Regular Board Meeting**

**RECOMMENDATION**

The Chancellor requests that the Board of Trustees approve the minutes for the August 7, 2023, Workshop and Regular Board Meeting.

## San Jacinto College District Board Workshop August 7, 2023

The Board of Trustees of the San Jacinto Community College District met for a Board Workshop at 5:00 p.m., Monday, August 7, 2023, in Room 201 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas.

### MINUTES

	<b>Board Workshop Attendees:</b>	<b>Board Members:</b> Marie Flickinger, Dr. Michelle Cantú-Wilson, Erica Davis Rouse (absent), Dan Mims, John Moon, Jr. Keith Sinor, Larry Wilson <b>Chancellor:</b> Brenda Hellyer <b>Other:</b> Mandi Reiland, Teri Zamora, Micki Morris (attorney – via conference call)
	<b>Agenda Item:</b>	<b>Discussion/Information</b>
<b>I.</b>	<b>Call the Meeting to Order</b>	Chair Flickinger called the workshop to order at 5:01 p.m.
<b>II.</b>	<b>Roll Call of Board Members</b>	Board Chair Flickinger conducted a roll call of the Board members:  Dr. Michelle Cantú-Wilson Erica Davis Rouse (absent) Marie Flickinger Dan Mims John Moon, Jr. Keith Sinor Larry Wilson
<b>III.</b>	<b>Adjournment to closed or executive session pursuant to Texas Government Code Section 551.071 and 551.074 of the Texas Open Meetings Act, for the following purposes: Legal Matters and Personnel Matters</b>	Chair Flickinger adjourned to closed session at 5:03 p.m.  The Board members listed above as attending and Chancellor Brenda Hellyer were present for the closed session. Other attendees are noted below.  a. Legal Matters - For the purpose of a private consultation with the Board’s attorney on any or all subjects or matters authorized by law. Conference call with attorney. Teri Zamora and Mandi Reiland were present for this portion.  b. Personnel Matters - For the purpose of considering the appointment, employment, evaluation, reassignment,

		<p>duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.</p> <ul style="list-style-type: none"> <li>• Validation of evaluation ratings for members of the Strategic Leadership Team.</li> </ul>
<b>IV.</b>	<b>Reconvene in Open Meeting</b>	Chair Flickinger reconvened to open meeting at 6:14 p.m.
<b>V.</b>	<b>Review End of 88<sup>th</sup> Session Legislative Update Report</b>	Dr. Brenda Hellyer asked the Board members to review the End of 88 <sup>th</sup> Legislative Session Report and let her know if they have any questions. She explained that most of the items were covered in the last workshop, but this document provides an overall summary of the legislative session.
<b>VI.</b>	<b>Update on Fiscal Year 2024 Budget</b>	<p>Teri Zamora presented an update on the Fiscal Year 2024 (FY24) budget. This update addressed changes in the budget since the Board’s Strategic Planning Retreat, which occurred on July 25, 2023. Additional property tax valuation information has been received, and there was a 13.2 percent increase in the tax base compared to last year. Based on the new valuations, the proposed ad valorem tax rate is 0.146195 which generates approximately \$1 million more in tax revenue than previously presented. She provided an overview of budget highlights for FY24 including personnel costs, operational costs, and capital reserve costs. The increase in ad valorem revenues was allocated to increase the budget for repair and renovation expenditures by \$200,000 and deferred maintenance by \$800,000.</p> <p>As previously presented to the Board, the new community college funding model approved during the 2023 legislative session strongly supports dual credit enrollment via the Financial Aid for Swift Transfer (FAST) program. The FAST program funds tuition for all high school students participating in dual credit who have qualified for free and reduced lunch anytime in the previous four years. The College will receive an estimate of \$2.9 million in FAST revenue, with \$1.5 million allocated to pay tuition for FAST students, and \$1.4 million available to cover other dual credit costs.</p> <p>Brenda explained that since the retreat, the College leadership has been meeting with each local superintendent and members of their team regarding the FAST program.</p>

		<p>Each presentation addressed the model in place at that school district.</p> <p>Teri provided an overview of the estimated financial impacts for each school district. Estimates are in the process of being refined, operational steps are being taken, and drafting of required amendments to existing memorandums of understanding (MOU) are under development. All of the local taxing and service area superintendents are supportive of participating in this program and see it being beneficial to their students and parents. Brenda pointed out that data for Galena Park is still being finalized and an estimate for their savings is being revised. The FAST program will be implemented for fall 2023.</p> <p>Dr. Michelle Cantú-Wilson asked if free and reduced lunch recipients was a reporting issue, especially with some school districts opening the program to all students. Brenda responded that in our models, we used specific data provided by the school districts or what was on the Texas Education Agency (TEA) report. Using the TEA report, we found there were some errors. The issue for the school districts is families or students who do report that they qualify for free and reduced lunch. We are addressing reporting concerns with the Texas Higher Education Coordinating Board.</p> <p>The group discussed the FAST program data.</p> <p>The Board members were supportive of the budget and had no additional questions.</p>
<p><b>VII.</b></p>	<p><b>Review Property Tax Rate Adoption and Process</b></p>	<p>Teri explained that there will be an action item on tonight’s agenda to approve that the College’s tax rate will not be higher than the voter-approval tax rate. She reminded the Board members of the no-new-revenue tax rate and voter-approval rate and how each are calculated. The tax revenues were estimated based on the preliminary values provided by Harris County Appraisal District (HCAD) in late April 2023, and updated for the most recent certified estimates received from HCAD on July 25<sup>th</sup>. Additionally, these values were updated in the preliminary 2023 Tax Rate Calculation Worksheet prepared by the Harris County Tax Assessor Collector on August 2, 2023.</p>

		Teri provided a timeline of the tax adoption process. We anticipate that final certified values from HCAD will be received between August 28 <sup>th</sup> and September 1 <sup>st</sup> . At that time, the no-new-revenue and voter-approval tax rates will be recalculated by the Harris County Tax Assessor Collector using the final certified values from HCAD. If final certified values are not received by September 1 <sup>st</sup> , a Special Board Meeting will need to be held to approve the proposed tax rate. If certified values are received on time, the proposed tax rate will be approved at the September Board meeting and adopted at the October Board meeting.
<b>VIII.</b>	<b>Update on Enrollment</b>	<p>Teri provided an update on enrollment. As of this morning, the College’s headcount is currently up 12.6 percent compared to last year and 6.1 percent compared to fall 2019. Contact hours are up 14.1 percent compared to last year and 11.1 percent compared to fall 2019. Thursday, August 10<sup>th</sup>, will be the date to purge for nonpayment, so we are monitoring closely and reaching out to students using different methods to remind them of non-payment.</p> <p>Brenda added that the College is up in enrollment in every category including dual credit, first time in college (FTIC), transfer, and continuing students.</p>
<b>IX.</b>	<b>Discuss Assignments for Board Committees and San Jacinto College Foundation Board</b>	Chair Marie Flickinger stated that she is assigning Keith Sinor (committee chair), Dr. Michelle Cantú-Wilson, and John Moon, Jr. to serve on the Board Building Committee, and Dan Mims (committee chair), Erica Davis Rouse, and Larry Wilson are being assigned to serve on the Board Finance Committee. Marie Flickinger will serve as ex-officio on both committees. On the San Jacinto College Foundation Board, she has asked Dan, John, and Keith to continue to serve.
<b>X.</b>	<b>Complete Conflict of Interest Forms</b>	Brenda explained that the Board members received their conflict of interest forms and asked them to complete these forms and return them to Mandi Reiland.
<b>XI.</b>	<b>Review of Calendar</b>	Brenda reviewed the calendar with the Board and asked them to let Mandi Reiland know if they would like to attend any of the listed events. She asked if 4:30 p.m. on September 19 <sup>th</sup> would work if a Special Board Meeting is required. This meeting will require a quorum. The Board members present agreed with this time.

<p><b>XII.</b></p>	<p><b>General Discussion of Meeting Items</b></p>	<p>Larry Wilson asked what steps we are taking to collect the \$1 million in bad debts the College currently has in the FY24 budget.</p> <p>Teri responded that this is the bad debt allowance set up based on outstanding receivables. The College has a collection process which includes working with the students until the semester after they have quit attending classes at the College. The debts are then turned over to a collection agency.</p> <p>Brenda informed the Board members that an electronic board book program is being implemented. More details will be provided to the Board as implementation moves forward.</p> <p>Larry commented that the Opportunity News is a great resource but does not get seen well in the Houston Chronicle. He said that many people do not subscribe to the Chronicle. He asked about different ways to distribute this publication.</p> <p>Brenda responded that the articles in the Opportunity News are emailed out to different groups, and all of the stories are written in house to allow multiple distributions. She has met with the Marketing department, and the purpose of the Opportunity News is on expanding brand awareness. We have made progress in working with the Houston Chronicle on greater distribution, awareness, and ads based on the Opportunity News. She said she receives comments about the Opportunity News when attending meetings, so it does seem to be reaching people and building our brand.</p> <p>Several Board members commented on how well the marketing department does on brand awareness and advertising. Keith commented that both aspects are important and multiple mediums are needed.</p>
<p><b>XIII.</b></p>	<p><b>Adjournment</b></p>	<p>Chair Flickinger adjourned the meeting at 6:54 p.m.</p>

**San Jacinto College District  
Regular Board Meeting Minutes**

**August 7, 2023**

**The Board of Trustees of the San Jacinto Community College District met at 7:00 p.m., Monday, August 7, 2023, in Room 104 of the Thomas S. Sewell District Administration Building, 4624 Fairmont Parkway, Pasadena, Texas for a regularly scheduled Board Meeting.**

**Attendance**

**Present:**

**Members:** Dr. Michelle Cantú-Wilson, Marie Flickinger, John Moon, Jr., Dan Mims, Keith Sinor, Larry Wilson

**Absent:**

Members: Erica Davis Rouse

**Chancellor:** Dr. Brenda Hellyer

**Others Present:** Rhonda Bell, Jacquelynn Conger, Destry Dokes, Dianne Duron, Teddy Farias, Amanda Fenwick, Elizabeth Garcia, Rachel Garcia, Allatia Harris, Damon Harris, Rosie Helms, Mary Hind, Bo Hopper, Carin Hutchins, Sallie Kay Janes, Bryan Jones, Merri Joyas, Matt Keim, Aaron Knight, Lauren Lowe, DeRhonda McWaine, Lamar McWaine, Courtney Morris, Kevin Morris, Chelsea Nakayama, Alexander Okwonna, JR Ragaisis, Sandra Ramirez, Mandi Reiland, Shelley Rinehart, Thomas Schoenbein, Chuck Smith, Janice Sullivan, Earle Thomas, Ernesto Wallmark, Niki Whiteside, Van Wigginton, Chris Wild, Laurel Williamson, Teri Zamora, Joanna Zimmermann

I. Call the Meeting to Order

Chair Flickinger called the regular meeting of the Board of Trustees to order at 7:03 p.m.

II. Roll Call of Board Members

Chair Flickinger conducted a roll call of the Board members:

Dr. Michelle Cantu-Wilson  
Erica Davis Rouse (absent)  
Marie Flickinger  
Dan Mims  
John Moon, Jr.  
Keith Sinor  
Larry Wilson

III. Moment of Silence, Invocation, and Pledges to Flags



The moment of silence and invocation were led by Sandra Ramirez. The pledges to the American flag and the Texas flag were led by Keith Sinor.

IV. Special Announcements, Recognitions, Introductions, and Presentations

1. Amanda Fenwick recognized the External Affairs Department for winning Excalibur Awards.
2. Teri Zamora presented the Monument Award to the Staff Organization.
3. Rosselle Helms and Mary Hind presented the Staff Organization End-of-Year Report.

V. Communications to the Board of Trustees

The following items were reviewed and distributed to the Board as communication items:

1. July Opportunity News
2. August Opportunity News
3. Summer 2023 Career Focus
4. A thank you was sent to the Board from the family of Ahren Rothrock for the plant sent in his memory.
5. A thank you was sent to the Board from Laurel Williamson for the plant sent in memory of her mother.
6. A thank you was sent to the Board from Brenda Hellyer for the plant sent in memory of her father.

VI. Public Comment

There were no citizens signed up to speak before the Board.

VII. Informative Reports to the Board

Chair Flickinger indicated such reports were available in the Board documents and online.

A. San Jacinto College Financial Statements

1. San Jacinto College Monthly Financial Statements June 2023
2. San Jacinto College Monthly Financial Statements May 2023
3. San Jacinto College Monthly Investment Report June 2023
4. San Jacinto College Monthly Investment Report May 2023
5. San Jacinto College Quarterly Investment Report March - May 2023

B. San Jacinto College Foundation Financial Statements

1. June 2023
2. May 2023

C. Capital Improvement Program

1. June 2023
2. May 2023

VIII. Assignments for Board Committees and San Jacinto College Foundation - For Information Only

Chair Marie Flickinger appointed the membership of each committee as follows:

Building Committee:

1. Keith Sinor, Committee Chair
2. Dr. Michelle Cantú-Wilson
3. John Moon, Jr.

Finance Committee:

1. Dan Mims, Committee Chair
2. Erica Davis Rouse
3. Larry Wilson

As Chair, Trustee Flickinger will serve on both committees.

Trustees to serve on the Board of Directors for the San Jacinto College Foundation:

1. Dan Mims
2. John Moon, Jr.
3. Keith Sinor

IX. Consideration of Approval of Investment Strategy and Annual Review and Approval of the College's Investment Policy - Second Reading

**Motion 10282:**

Motion moved by Larry Wilson and motion seconded by Dan Mims. Motion carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

X. Consideration of Approval of Revised Dual Credit Tuition Exemption for Fiscal Year 2024

**Motion 10283:**

Motion moved by Keith Sinor and motion seconded by Dr. Michelle Cantú-Wilson. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

XI. Consideration of Approval of Amendments to Memorandums of Understanding with Independent School Districts for Dual Credit

**Motion 10284:**

Motion moved by John Moon, Jr. and motion seconded by Larry Wilson. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

XII. Consideration of Approval to Increase Contribution Rate for the Optional Retirement Program

**Motion 10285:**

Motion moved by Dan Mims and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

XIII. Consideration of Recommendation to Adopt a Tax Rate that is not in Excess of the Voter-Approval Tax Rate

**Motion 10286:**

Motion moved by Larry Wilson and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

XIV. Consideration of Approval of Revisions to the 2023-2024 Annual Priorities

**Motion 10287:**

Motion moved by Dr. Michelle Cantú-Wilson and motion seconded by Dan Mims.  
Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

XV. Consideration of Approval of the Proposed 2023-2024 Budget

Teri Zamora presented the proposed 2023-2024 Budget.

**Motion 10288:**

Motion moved by Dan Mims and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

XVI. Consideration of Approval of the Awarding of a Posthumous Degree

**Motion 10289:**

Motion moved by Keith Sinor and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

- XVII. Consideration of Approval of Amendment to the 2022-2023 Budget for Restricted Revenue and Expenses Relating to Federal and State Grants

**Motion 10290:**

Motion moved by John Moon, Jr. and motion seconded by Dr. Michelle Cantú-Wilson.  
Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

- XVIII. Consideration of Approval of Part-Time Rate Changes, Stipend and Market Premium Changes, and Reauthorization of the Full-time Salary Schedules for 2023-2024

**Motion 10291:**

Motion moved by Larry Wilson and motion seconded by Keith Sinor. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

- XIX. Consideration of Approval of the 2024 Board of Trustees Regularly Scheduled Meeting Dates

**Motion 10292:**

Motion moved by John Moon, Jr. and motion seconded by Dr. Michelle Cantú-Wilson.  
Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

- XX. Consideration of Approval Memorandum of Understanding with Galena Park ISD to continue an Early College High School

**Motion 10293:**

Motion moved by Dan Mims and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson  
Nays: None

- XXI. Consideration of Approval of Memorandum of Understanding with Friendswood ISD for Dual Credit

**Motion 10294:**

Motion moved by Dr. Michelle Cantú-Wilson and motion seconded by Keith Sinor.  
Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

- XXII. Consideration of Approval of Memorandum of Understanding with Sheldon ISD to Continue Sheldon Early College High School

**Motion 10295:**

Motion moved by John Moon, Jr. and motion seconded by Larry Wilson. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

- XXIII. Consideration of Approval Authorizing the Chancellor to Negotiate and Execute Alliance Agreement with National Institute for Bioprocessing Research and Training

**Motion 10296:**

Motion moved by Dr. Michelle Cantú-Wilson and motion seconded by Keith Sinor.  
Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

- XXIV. Consideration of Purchasing Requests

**Motion 10297:**

Motion moved by Dan Mims and motion seconded by Keith Sinor. Motion Carried.

Purchase Request #1

Consideration of Approval of Annual Renewals and Expenditures

\$44,083,150

Purchase Request #2

Consideration of Approval of Purchasing Cooperatives

\$700

Purchase Request #3

Consideration of Approval of Expenditure Limits for Professional Services Pool

\$4,250,000

Purchase Request #4

Consideration of Approval to Award Architectural Services Pool

\$1,000,000

Purchase Request #5  
Consideration of Approval to Contract for North Campus Electrical Infrastructure Upgrade  
\$3,000,120

Purchase Request #6  
Consideration of Delegation of Authority to Contract for South Campus Parking Lot No. 9 Reconstruction Project  
\$2,700,000

Purchase Request #7  
Consideration of Approval to Contract for Media Buying & Placement Services  
\$2,870,000

Purchase Request #8  
Consideration of Approval to Contract for Carpet & Flooring Services  
\$200,000

Purchase Request #9  
Consideration of Approval to Purchase Subscription IT Support Services  
\$1,554,304

Purchase Request #10  
Consideration of Approval to Renew the Contracts for Flood Insurance  
\$255,126

Purchase Request #11  
Consideration of Approval for Additional Funds for City Utility Fees and Permits  
\$200,000

Purchase Request #12  
Consideration of Approval to Purchase Graduation Event License  
\$160,000

Purchase Request #13  
Consideration of Approval to Purchase Adobe Creative Cloud Licenses  
\$130,000

Purchase Request #14  
Consideration of Approval of Additional Funds for Printing Services  
\$75,000

Purchase Request #15  
Consideration of Approval of Additional Funds for Promotional Items  
\$25,000

Purchase Request #16  
Consideration of Approval of Additional Funds for Engineering Services for the Utility Interconnection Assessment of Central Campus Solar PV Project  
\$140,000

**TOTAL OF PURCHASE REQUESTS**  
**\$ 60,643,400**

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

XXV. Consent Agenda

- A. Approval of the Minutes for the June 5, 2023, Workshop and Regular Board Meeting
- B. Approval of the Budget Transfers
- C. Approval of Personnel Recommendations, Extra Service Agreements, and 2023-2024 Professional Contract Recommendations
- D. Approval of the Affiliation Agreements
- E. Approval of the Next Regularly Scheduled Meeting on September 11, 2023

**Motion 10298:**

Motion moved by Larry Wilson and motion seconded by John Moon, Jr. Motion Carried.

Yeas: Cantú-Wilson, Mims, Moon, Jr., Sinor, Wilson

Nays: None

XXVI. Items for Discussion/Possible Action

There were no additional items discussed.

XXVII. Adjournment

Chair Flickinger adjourned the meeting at 8:00 p.m.

**Item "B"**  
**Regular Board Meeting September 11, 2023**  
**Approval of the Minutes for the July 25, 2023, Board Strategic Planning Retreat**

**RECOMMENDATION**

The Chancellor requests that the Board of Trustees approve the minutes for the July 25, 2023, Board Strategic Planning Retreat.



SAN JACINTO COLLEGE DISTRICT  
Board of Trustees Strategic Planning Retreat Minutes  
July 25, 2023

The Board of Trustees of the San Jacinto Community College District met at 4:00 p.m., Tuesday, July 25, 2023, in room A-2.203 of the Administration Building, 4620 Fairmont Parkway, Pasadena, Texas for a strategic planning retreat.

Members Present: Dr. Michelle Cantú-Wilson, Erica Davis Rouse, Marie Flickinger, Dan Mims, John Moon, Jr., Larry Wilson

Members Absent: Keith Sinor

Others Present: Brenda Hellyer, Sandra Ramirez, Mandi Reiland, Teri Zamora

I. The retreat was called to order at 4:04 p.m. by Chair Marie Flickinger.

II. Roll Call of Board Members

Dr. Michelle Cantú-Wilson  
Erica Davis Rouse  
Marie Flickinger  
Dan Mims  
John Moon, Jr.  
Keith Sinor (absent)  
Larry Wilson

III. Review Fiscal Year 2024 Budget

- A. Teri Zamora reviewed the proposed Fiscal Year 2024 budget. She reviewed the calculations for the unrestricted revenues and highlighted the State allocations for the Financial Aid for Swift Transfer (FAST) program. Teri also provided an overview of the sources of funding by percentage for 2023 and proposed for 2024. She reviewed the revenues from tuition for 2024.
- B. Teri provided data on enrollment by headcount and contact hours for the last four years. She highlighted that this semester we are very close to pre-COVID enrollment. Dr. Brenda Hellyer added additional data on enrollment for the fall semester. She explained that dual credit and the Promise program have helped increase enrollment. There are efforts all over the College attributing to the growth.
- C. Dr. Michelle Cantú-Wilson noted that she is seeing marketing efforts across social media and other formats, and it seems to be helping as well. She explained that she is beginning to receive questions from many community members that seem to reflect that marketing efforts are reaching our community.

- D. Teri reviewed the highlights of the new State funding model as well as the revenues for 2024 of State allocations with the new funding model. She highlighted the performance tier inputs and how the high demand fields are valued. Brenda explained the effects of the new model on continuing education (CE) and non-credit. Brenda added that she and Teri are continuing to work with the Texas Higher Education Coordinating Board (THECB) through committee work and through Texas Association of Community College (TACC) to provide feedback on the direction the process on CE and non-credit.
- E. Teri provided a detailed explanation of the state allocations for the FAST program. FAST is a new element of State funding, paying the College \$55 per credit hour for each dual credit student who qualifies for free/reduced lunch at a public or charter school. A portion of the allocation will be used to scholarship the qualifying students at the required \$55 maximum tuition rate allowed for the program. Based on FY22 enrollment and estimated free/reduced lunch percentage from each school district, revenues are budgeted at \$2.9 million. Of this, \$1.5 million is budgeted to be spent as financial aid to cover student tuition. The remainder will be used to support various aspects of dual credit, including increased staffing, student support, and possibly some book supplemental funding. Brenda stated that an action item will come forward to the Board in August.
- F. Teri reviewed the property tax revenue information which included the history of taxable values.
- G. Brenda and Teri reviewed each line item of the FY 24 budget highlights.
- H. The group discussed the job evaluation study progress and timeline as well as the performance-based raises. Sandra Ramirez added that the market data collection completed by Evergreen Solution, LLC was widespread. It included school districts, other colleges and universities, and other market related entities.
- I. The group discussed the hiring and recruiting efforts at the College. Erica Davis Rouse recommended to have additional help for the hiring processes during higher turnover areas and intensive hiring periods.
- J. Teri provided an overview of expenses and revenue breakdowns and the auxiliary budget. Members discussed the importance of focusing resources on alleviating food insecurities and other emergency needs. Brenda responded that an update on these services and resources for students will be presented to the Board in the next few months.
- K. Erica mentioned an approach that Texas A&M does which is through its foundation which pays for student needs directly to where it is owed (i.e., car shop, rent, etc.). Brenda will include San Jacinto College Foundation efforts in the update.
- L. Erica asked how emergency funds from the Foundation effect the students' financial aid. Brenda will include that information in the report to the Board as well.
- M. Michelle mentioned the elimination of the GUST (Guided Studies) course which makes it harder to get information to students about student resources.
- N. Brenda thanked the Board members for their feedback.
- O. Brenda reviewed next steps for the budget process.

- P. The Board members present were supportive of the information that was presented.
- Q. Erica asked about the San Jac Cares program. The program is continuing, and Brenda will bring an update back to the Board on this as well.
- IV. Review New Allocations from Existing 2015 Bond Contingency Funds
- A. Teri reviewed the new allocations from existing 2015 Bond contingency funds. This included:
- North Campus M-1 interior demolition – \$35,000
  - North Campus electrical upgrade – \$320,000
  - C26 EV chargers – \$250,000
  - North Campus pavement preservation – \$800,000
  - North Campus Welcome Center renovations – \$600,000
  - Maritime Campus expansion – \$400,000
- B. Teri provided the current Capital Improvement Program (CIP) report which includes a summary of the current 2015 Bond Program CIP.
- C. The Board members present were supportive of the proposal.
- V. Update on Center for Biotechnology
- A. Brenda provided background on the development of the Center for Biotechnology. After extensive research and planning, it was determined the best way forward is to start at a current College campus, with the South Campus Science and Allied Health Building (S1) determined in a recent SWOT (strengths, weakness, opportunities, and threats) analysis to be the most appropriate available facility. This facility will also have adequate staffing and support resources available and has geographical proximity to potential clients.
- B. Teri reviewed the short-term and long-term visions for this program as well as next steps which are to finalize the development of the South campus location for the initial training program, finalize the partnership training agreement at the August 7<sup>th</sup> Board meeting, and procure necessary equipment and supplies. She explained that the estimated revenues and expenses are included in the proposed fiscal year 2024 budget.
- VI. Update on Senate Bill 17 and Proposed Changes to Annual Priorities and Strategic Plan
- A. Sandra provided an overview of Senate Bill 17 which relates to diversity, equity, and inclusion offices and programs. She added that she and other members of the College are working closely with legal counsel.
- B. The group discussed SB 17 and the implications on the College.
- C. Sandra reviewed the timeline to meet requirements including a policy adoption by the Board. Compliance and implementation must be complete by January 2024.
- D. Brenda reviewed the draft updated 2023-2024 Annual Priorities. She explained the recommended changes to one of the previously approved annual priorities. This change is in response to the implementation of SB 17 and has been discussed with legal counsel.

- E. Members were comfortable. Brenda added that an action item to approve the updates will be presented to the Board at the August 7<sup>th</sup> Board meeting.
  - F. Brenda provided the 2019-2024 Strategic Plan as an informational item for consideration as SB 17 compliance is reviewed.
  - G. The intention is for the Board to meet with legal counsel on September 11<sup>th</sup> to discuss requirements.
- VII. Adjournment to closed or executive session pursuant to Texas Government Code Section 551.071 and 551.074 of the Texas Open Meetings Act, for the following purposes:
- a. Legal Matters - For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.
  - b. Personnel Matters - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.
- It was determined after the time of posting that a closed session was not needed.
- VIII. Wrap-up with Summary for Follow-up
- A. Nothing additional was discussed.
- IX. Adjournment
- A. The retreat was adjourned at 6:40 p.m.

## **ADMINISTRATION RECOMMENDATION/REPORT**

The administration recommends that the Board of Trustees approve budget transfers for July 2023 which have been made in accordance with appropriate accounting procedures.

### **BACKGROUND**

Adoption of the budget by the Board of Trustees prior to September 1 of each year serves as the authorization to expend funds for the next fiscal year. The budget is adopted by functional classification (or cost elements: Instruction, Public Service, Academic Support, Student Services, Institutional Support, and Operation and Maintenance of Plant) as defined by the National Association of College and University Business Officers (NACUBO). Realizing that the budget is a living document that reflects the evolving needs of the College in terms of meeting goals and objectives, occasional movement of budgeted funds between cost elements is desirable and warranted. The budget transfers under consideration represent previously authorized expenditures that are requested to be reclassified from one cost element to another cost element.

### **IMPACT OF THIS ACTION**

Approval of the budget transfers allows the College to more effectively utilize existing resources in fulfilling its instructional objectives.

### **BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)**

This request is a reclassification of existing authorizations.

### **MONITORING AND REPORTING TIMELINE**

None

### **ATTACHMENTS**

Attachment 1 – Budget Transfers

### **RESOURCE PERSONNEL**

Teri Zamora	281-998-6306	teri.zamora@sjcd.edu
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Dianne Duron	281-998-6347	dianne.duron@sjcd.edu

SAN JACINTO COLLEGE DISTRICT  
 Budget Transfers Related to Fiscal Year 2022-23  
 for July 2023

ELEMENT OF COST	DEBIT	CREDIT
INSTRUCTION	\$ 57,355	\$ 26,483
PUBLIC SERVICE		
ACADEMIC SUPPORT	\$ 66,331	\$ 822
STUDENT SERVICES	\$ 19,864	\$ 110,346
INSTITUTIONAL SUPPORT	\$ 56,958	\$ 24,945
PHYSICAL PLANT	\$ 8,724	\$ 46,635
AUXILIARY ENTERPRISES		
	<b>\$ 209,231</b>	<b>\$ 209,231</b>

**RECOMMENDATION**

The administration recommends that the Board of Trustees approve the following Affiliation Agreements:

**North Campus**

Department

Health Information Management/Cancer  
Data Management

Affiliation Entity

Scott & White Healthcare

**South Campus**

Department

Occupational & Physical Therapy Assistant

Affiliation Entity

Centre for Neuro Skills

Occupational Therapy Assistant

Reliant Pediatric & Children Therapy

Physical Therapy Assistant

Moody Neurorehabilitation Institute

Physical Therapy Assistant

South County Physical Therapy

**Central Campus**

Department

Eye Care Technology

Affiliation Entity

Sura Vision

Eye Care Technology

Optical Outsource

Eye Care Technology

Greater Houston Eye Associates

**RATIONALE**

The Affiliation Agreements were reviewed by the College’s external legal counsel.

**FISCAL IMPLICATIONS TO THE COLLEGE**

N/A

**CONTACT PERSONNEL**

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**Item “F”**  
**Regular Board Meeting September 11, 2023**  
**Approval of the Next Regularly Scheduled Meeting**

**RECOMMENDATION**

The next regularly scheduled meeting of the Board of Trustees will be Monday, October 2, 2023.