

Budget Priorities as present Feb 15 Budget workshop

Student Success
First Time Free at Lee
Maintenance Facilities
Board Reserves
Employee Compensation
Tuition & Fees
Names Storm Coverage
Bond Debt Payment
Tax Rate

FY Costs from Vision 2028 (\$750,000)
Institutionalize (\$1.2 Million)
2 - 4 % of aggregate current replacement Value (FY 2024 \$4,280,000)
4-6 Months Operating expenses
Based on salary Surveys (TBD)
Keep out-of-district rate competitive with local peers, and in-district as low as possible
Save (\$1.5 million) per year
Follow bond advisor recommendations
Guidance Needed

Lee College
Historical View of Total Operating Budget

Year	Total Operating Budget	Change in Budget	Comments on Change
FY 2018	\$ 57,400,000		Increase General Use Fee \$3, Increase tax rate \$0 .0051
FY 2019	\$ 61,200,000	\$ 3,800,000	Increase In District Tuition \$ 7, Out of District Tuition \$17, Non Resident Tuition \$21, General Use Fee \$2.5; Reduced Tax Rate by \$ 0.0003
FY 2020	\$ 64,460,000	\$ 3,260,000	Increase ad valorem tax valuation/collection due to Plant Expansions Reduced Tax Rate by \$ 0.02
FY 2021	\$ 60,045,000	\$ (4,415,000)	Reduction in enrollment of 20%. 5% State Appropriations reduction, hiring freeze, suspend athletics, travel restrictions, remove board surplus as line item in budget, due to CoVid 19. Tax rate remained flat
FY 2022	63,905,000	3,860,000	Tuition, Fee and Tax Rates kept flat. Athletics and Rebel Roost re-opened; Enrollment budgeted between FY 2019 and FY 2020. Resuming F2F classes (66% F2F 34% OL); Travel still restricted.
FY 2023	68,739,000	4,834,000	Tuition and Fees were budgeted based on FY22 Actuals. Reduced tax rate by .01 from .2301 to .2201. Increased Debt Service by \$1.7 million to prepay debt on Series 2013 GO Bonds. Added Bookstore to College Operations with estimated revenues at \$1.7 million and estimated expenses at \$2.0 million; \$800k added for New Positions
FY 2024	83,036,000	14,297,000	Tuition and Fees were budgeted with a 4% increase from FY 2023 Actuals. Reduced tax rate by .01 from .2201 to .2101. Increased Debt Service by \$2.0 million to prepay debt on Series 2013 GO Bonds. \$9.7 million increase from new state Funding Model. \$1 million increase in interest income. 6% Raise \$1.9 million; Repairs & Maintenance \$3.0 million increase;

					FY 2024	FY 2024	FY 2025	Difference in FY21 Projected Actual FY24 v FY25 Budget			
	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY 23 Actuals	Proposed Budget	Projected Actual @ 4/3.0/2024	Projected Budget				
Revenues											
1 Tuition-Resident In- District	5,936,712	5,071,676	4,961,245	5,722,764	5,865,447	5,772,111	5,772,111	50%			
2 Tuition-Out of District	4,609,073	4,002,934	3,923,328	4,026,431	4,177,306	4,158,495	4,158,495	36%			
3 Tuition-Non-Resident	454,212	268,966	306,167	456,270	478,972	436,644	436,644	4%			
4 Tuition -Dual Credit	758,125	844,044	1,041,375	1,144,625	1,184,441	1,602,045	1,602,045	10%	11,706,166	0.14	1,638,863.29
5 Tuition Waivers	(3,685,504)	(1,798,411)	(1,668,886)	(1,705,845)	(1,675,000)	(1,824,900)	(2,000,000)				
My Books Waivers						(255,167)	(300,000)				
6 TPEG Transfers-Resident	(375,972)	(423,757)	(428,828)	(394,460)	(602,565)	(610,508)	(610,508)				
7 TPEG Transfers-Non-Resident	(26,703)	(16,264)	(18,955)	(27,447)	(28,738)	(26,512)	(26,512)				
8 Repeat Course Fee	168,300	162,417	165,155	148,325	145,996	158,950	15,900				
9 Student Service Fees	327,570	277,531	262,047	275,103	285,460	264,321	265,000				
10 Registration Fees	689,390	585,142	552,946	579,786	601,427	551,652	551,650				
11 General Use Fee	2,427,928	1,976,664	1,859,545	1,960,759	2,035,338	2,013,065	2,013,065				
12 myBooks Fees	-	-	-	1,459,467	1,796,737	2,036,938	2,037,000	(increased for Huntsville)			
13 International Education Fee	27,204	23,023	21,763	22,807	23,667	21,762	21,750				
14 Laboratory Fees	689,763	610,541	475,058	483,029	502,592	469,910	469,900				
15 Learning Technology Fee (Spring 2018)	680,194	577,475	544,023	570,336	568,752	542,692	542,600				
Re-Entry Fee Huntsville				0	364,000	400,249	400,000				
16 Student Telehealth Fees	-	-	-	124,738	124,310	171,143	171,143				
17 Refund -Student Fees	(3,196)	694	1,367	(1,303)	0	0	0				
18 Other Student Fees	330,263	337,074	383,079	460,248	463,264	458,845	458,000				
Total Tuition and Fees	13,007,359	12,499,748	12,380,429	15,305,633	16,311,406	16,341,735	15,978,283	(363,452)	19.81%		
19 State Appropriations - Core	680,410	680,580	680,410	680,410	0	0	0				
20 State Appropriations - Student Success	1,150,384	1,150,940	1,597,748	1,597,748	0	0	0				
21 State Appropriations - Contact Hours	8,595,740	8,595,896	11,125,726	8,232,403	20,169,021	20,169,021	21,781,837	Increase in State Funding			
	10,426,534	10,427,416	13,403,884	10,510,561	20,169,021	20,169,021	21,781,837	1,612,816	24.50%		
22 District Taxes - Maint. & Operations	32,607,719	33,531,680	32,932,448	34,176,588	34,336,467	36,133,466	36,877,639				
23 District Taxes - G.O. Bond Prin. & Interest	3,586,070	3,151,085	3,357,955	5,103,514	5,415,696	5,284,411	5,414,894				
	36,193,788	36,682,765	36,290,403	39,280,102	39,752,163	41,417,877	42,292,533	874,656	48.28%		
24 Workforce/CE Revenues	1,310,197	588,369	1,061,794	1,588,568	1,500,000	1,423,484	1,500,000				
	1,310,197	588,369	1,061,794	1,588,568	1,500,000	1,423,484	1,500,000	76,516	1.82%		
25 Revenue in Lieu of Taxes (PILOT/FTZ)	1,287,791	1,343,550	1,349,710	2,274,966	1,500,000	2,463,886	2,865,483				
	1,287,791	1,343,550	1,349,710	2,274,966	1,500,000	2,463,886	2,865,483	401,597	1.82%		
26 Other Revenues	759,838	454,801	1,478,587	2,065,277	1,600,000	1,886,851	1,886,851				
27 Interest Income	379,158	48,669	234,260	1,706,696	1,500,000	2,240,802	2,240,802				
	1,138,996	503,470	1,712,847	3,771,973	3,100,000	4,127,653	4,127,653	0	3.77%		
Total Revenues:	63,364,665	62,045,317	66,199,067	72,731,804	82,332,590	85,943,656	88,545,789	2,602,133	100.00%		
								2,602,133			

Board Reserve Requirements

	FY 2024	FY2023	FY 2022	FY 2021	FY 2020
Insurance Reserve	2,051,041	1,672,040	1,339,169	1,033,610	732,320
Capital Asset Reserve	1,856,124	1,850,145	1,849,374	2,034,513	2,031,388
Board Operating Reserve	25,630,616	21,492,310	20,117,653	16,742,574	10,024,182
Total Board Reserve	29,537,781	25,014,495	23,306,196	\$ 19,810,696	\$ 12,787,889

Board Policy states 4 to 6 months of operating expenses

Budgeted Operating Expenses are approximately \$6.1 million a month

Amount per month	4 months	6 months
\$ 6,108,188	\$ 24,432,752	\$ 36,649,128
Current Board Operating Reserve	\$ 25,630,616	\$ 25,630,616
Additional Reserves needed to meet policy	\$ -	\$ (11,018,512)
# of months in reserve	4.2	

Lee College
Tuition and Required Fee Rate History

		In District Tuition
Term	Year	In District Tuition
Fall	2011	42
Spring	2012	42
Fall	2012	42
Spring	2013	44
Fall	2013	44
Spring	2014	46
Fall	2014	46
Spring	2015	50
Fall	2015	50
Spring	2016	50
Fall	2016	50
Spring	2017	52
Fall	2017	52
Spring	2018	52
Fall	2018	59
Spring	2019	59
Fall	2019	59
Spring	2020	59
Fall	2020	59
Spring	2021	59
Fall	2021	59
Spring	2022	59
Fall	2022	59
Spring	2023	59
Fall	2023	59
Spring	2024	59
Increase %		0%

Estimated cost without books or course fees

Semester CR HRs	12	15
In District	\$ 708.00	\$ 885.00
General Use Fee	246.00	307.50
Student Services Fee	27.00	27.00
Technology Fee	50.00	50.00
Registration Fee	50.00	50.00
International Ed Fee	2.00	2.00
Telehealth Fee	12.50	12.50
Total Tuition and Required Fees	<u>\$ 1,095.50</u>	<u>\$ 1,334.00</u>

Full Pell Eligibility \$3,698

<u>Out of Dis</u>
2011
2012
2012
2013
2013
2014
2014
2015
2015
2016
2016
2017
2017
2018
2018
2019
2019
2020

2020
2021
2021
2022
2022
2023
2024

0%

	12	15		12
Out of District	\$ 1,566.00	\$ 1,957.50	Non Resident	\$ 1,776.00
	246.00	307.50		246.00
	27.00	27.00		27.00
	50.00	50.00		50.00
	50.00	50.00		50.00
	2.00	2.00		2.00
	12.50	12.50		12.50
	<u>\$ 1,953.50</u>	<u>\$ 2,406.50</u>		<u>\$ 2,163.50</u>
	78.32%	80.40%		97.49%

strict Tuition

72
72
72
74
74
76
76
80
80
84
84
96
96
108
125.5
125.5
125.5
130.5

Non Resident Tuition

2011	127
2012	127
2012	127
2013	127
2013	127
2014	127
2014	127
2015	127
2015	127
2016	127
2016	127
2017	127
2017	127
2018	127
2018	148
2019	148
2019	148
2020	148

130.5
130.5
130.5
130.5
130.5
130.5
130.5

2020	148
2021	148
2021	148
2022	148
2022	148
2023	148
2024	148

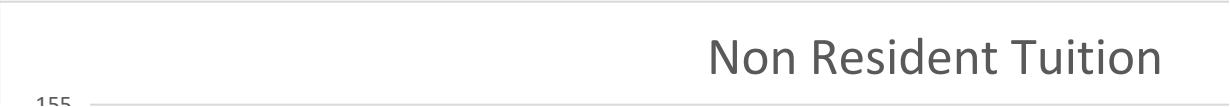
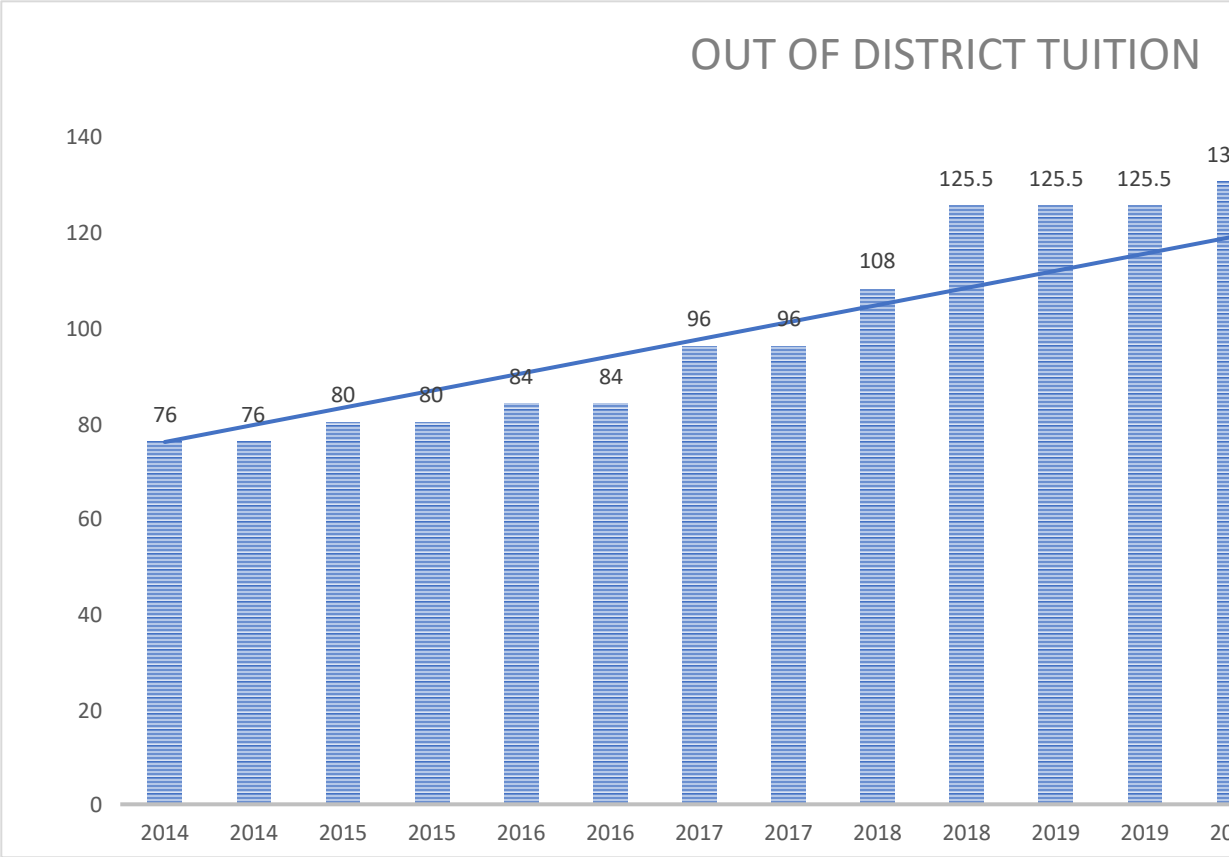
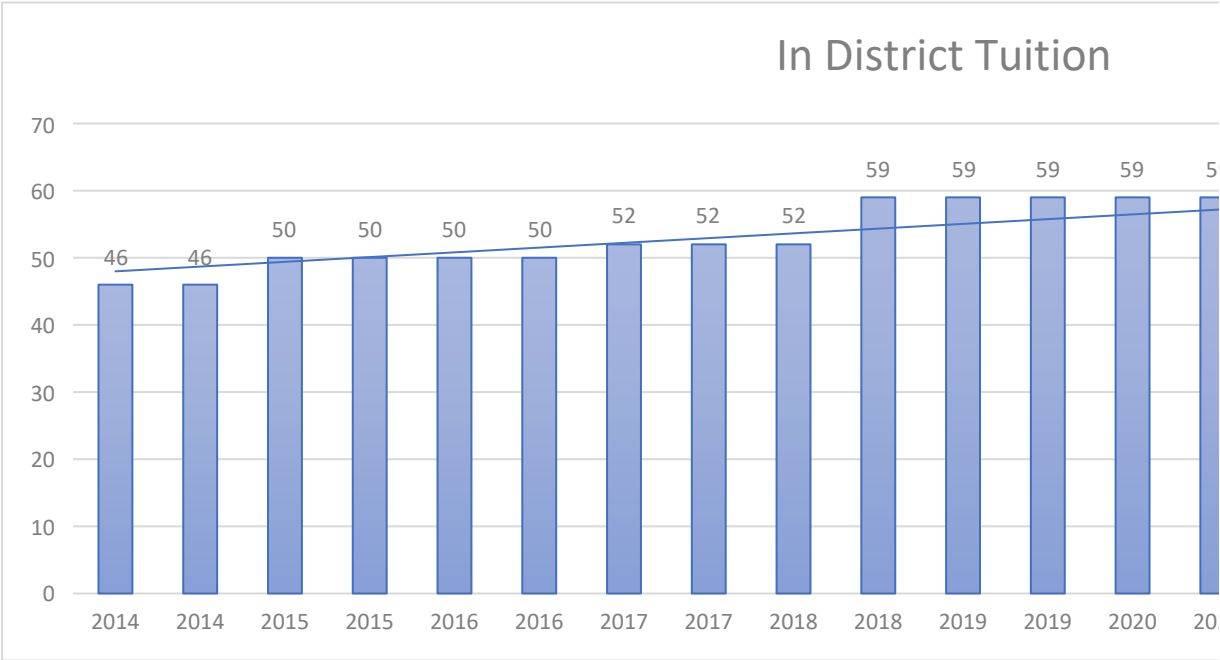
Flat Rate		
Reg. Fee	Int'l Ed. Fee	Student Telehealth Fee
Reg.Fee	Int'lEd.Fee	StudentTeleh ealthFee
27		
27		
27		
27		
27		
27	2	
27	2	
27	2	
27	2	
27	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	
50	2	12.5
50	2	12.5
50	2	12.5
50	2	12.5
0%	0%	100%

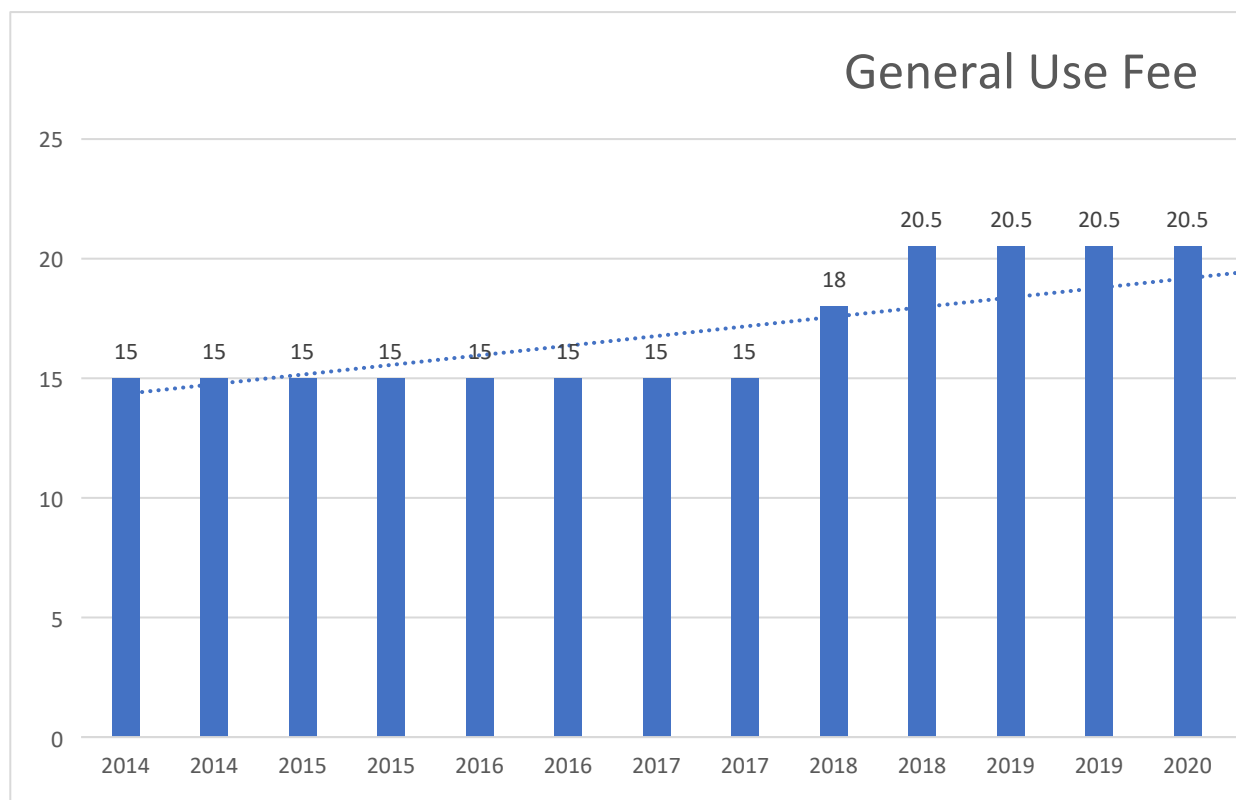
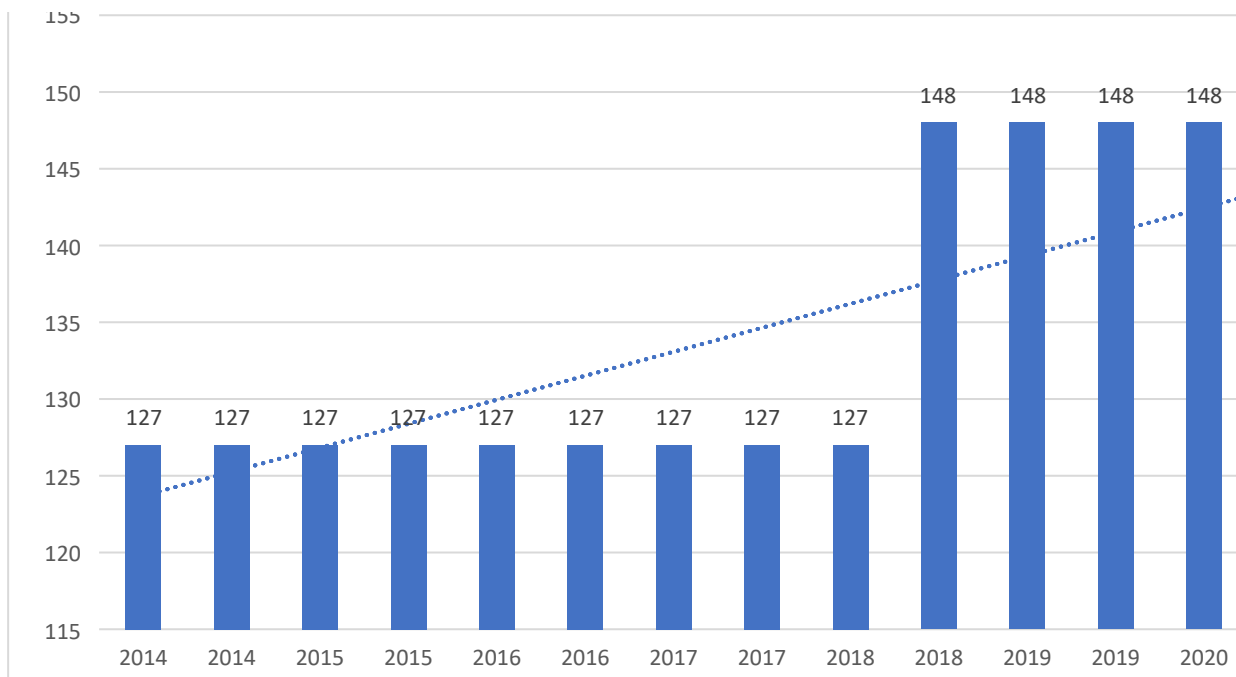
15
\$ 2,220.00
307.50
27.00
50.00
50.00
2.00
12.50
<u>\$ 2,669.00</u>
100.07%

General Use Fee	
2011	15
2012	15
2012	15
2013	15
2013	15
2014	15
2014	15
2015	15
2015	15
2016	15
2016	15
2017	15
2017	15
2018	18
2018	20.5
2019	20.5
2019	20.5
2020	20.5

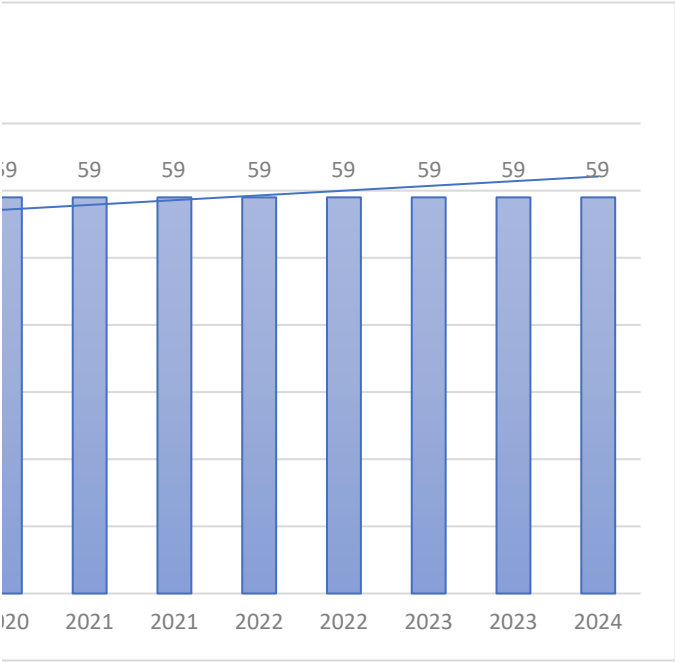
2020	20.5
2021	20.5
2021	20.5
2022	20.5
2022	20.5
2023	20.5
2024	20.5

Tuition and Required Fee 10

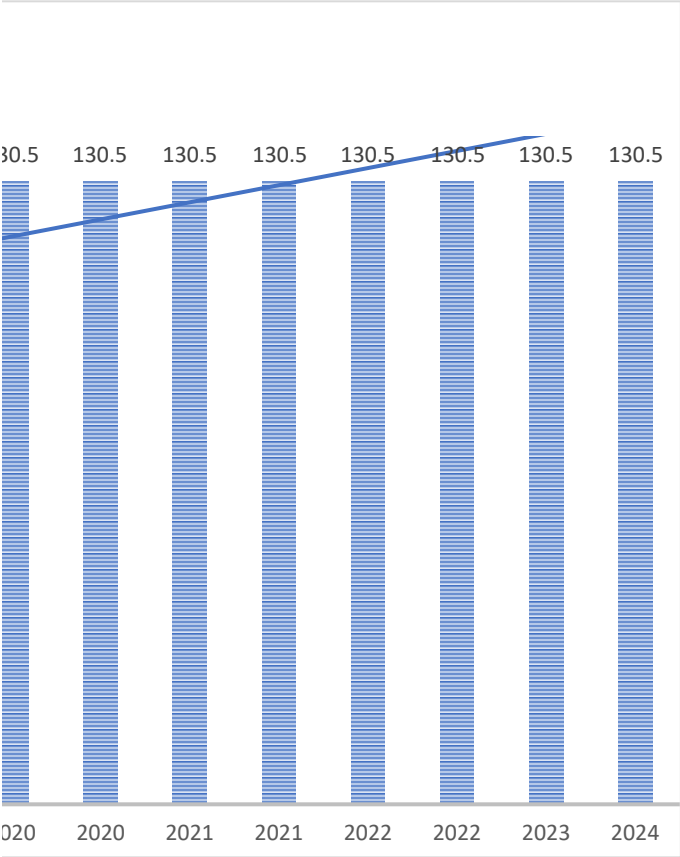




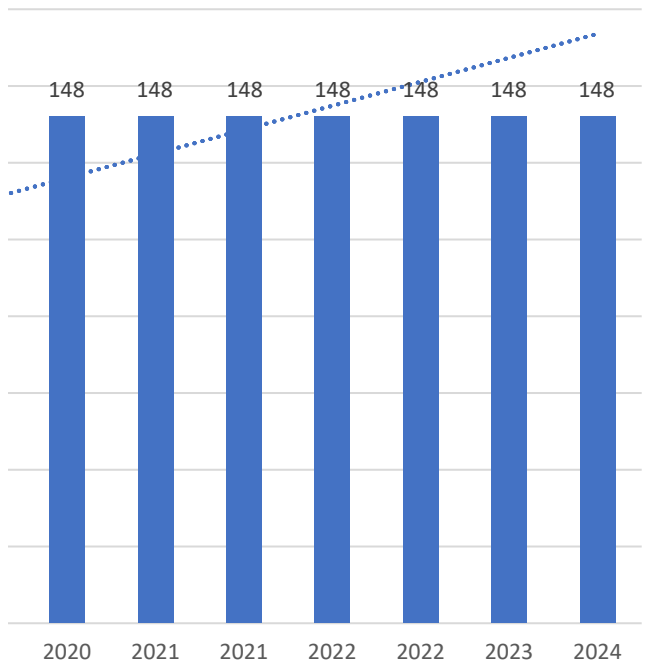
Year History Chart



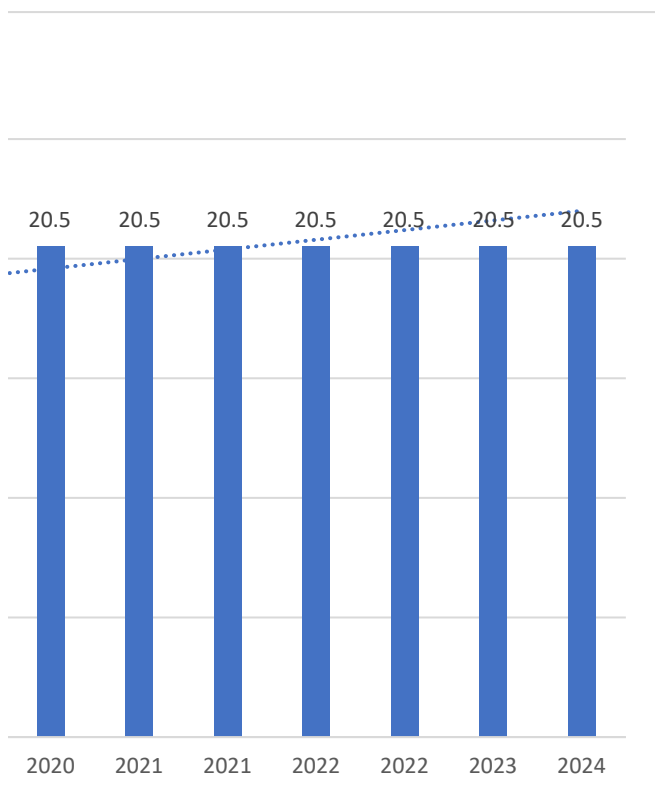
\$	59	2024
\$	46	2014
\$	13	28.26%



\$	130.50	2024
\$	76.00	2014
\$	54.50	71.71%



\$	148	2024
\$	127	2014
\$	21	16.54%



\$	20.50	2024
\$	15.00	2014
\$	5.50	36.67%

Spring 2023 - Tuition and Fee Survey

Source: TACC

College District	In-District Resident			
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH
Alamo Colleges	\$ 1,188	\$ 62	\$ 1,250	\$ 104
Alvin Community College	\$ 564	\$ 289	\$ 853	\$ 71
Amarillo College	\$ 564	\$ 504	\$ 1,068	\$ 89
Angelina College	\$ 840	\$ 408	\$ 1,248	\$ 104
Austin Community College District	\$ 804	\$ 216	\$ 1,020	\$ 85
Blinn College	\$ 732	\$ 900	\$ 1,632	\$ 136
Brazosport College	\$ 780	\$ 306	\$ 1,086	\$ 91
Central Texas College	\$ 1,200	\$ -	\$ 1,200	\$ 100
Cisco College	\$ 624	\$ 696	\$ 1,320	\$ 110
Clarendon College	\$ 720	\$ 816	\$ 1,536	\$ 128
Coastal Bend College*	\$ 840	\$ 48	\$ 888	\$ 74
College of the Mainland	\$ 540	\$ 207	\$ 747	\$ 62
Collin College*	\$ 720	\$ 24	\$ 744	\$ 62
Dallas College	\$ 948	\$ -	\$ 948	\$ 79
Del Mar College	\$ 852	\$ 517	\$ 1,369	\$ 114
El Paso County Community College	\$ 1,392	\$ 240	\$ 1,632	\$ 136
Frank Phillips College	\$ 708	\$ 797	\$ 1,505	\$ 125
Galveston College	\$ 600	\$ 439	\$ 1,039	\$ 87
Grayson College	\$ 600	\$ 528	\$ 1,128	\$ 94
Hill College	\$ 1,164	\$ 277	\$ 1,441	\$ 120
Houston Community College	\$ 396	\$ 624	\$ 1,020	\$ 85
Howard College	\$ 1,014	\$ 130	\$ 1,144	\$ 95
Kilgore College	\$ 636	\$ 444	\$ 1,080	\$ 90
Laredo College	\$ 600	\$ 1,050	\$ 1,650	\$ 138
Lee College	\$ 708	\$ 375	\$ 1,083	\$ 90
Lone Star College*	\$ 1,152	\$ -	\$ 1,152	\$ 96
McLennan Community College	\$ 1,272	\$ 192	\$ 1,464	\$ 122
Midland College	\$ 576	\$ 360	\$ 936	\$ 78
Navarro College	\$ 540	\$ 589	\$ 1,129	\$ 94
North Central Texas College	\$ 684	\$ 576	\$ 1,260	\$ 105
Northeast Texas Community College	\$ 588	\$ 761	\$ 1,349	\$ 112
Odessa College	\$ 924	\$ 276	\$ 1,200	\$ 100
Panola College	\$ 396	\$ 708	\$ 1,104	\$ 92
Paris Junior College	\$ 708	\$ 300	\$ 1,008	\$ 84
Ranger College	\$ 780	\$ 1,090	\$ 1,870	\$ 156
San Jacinto College	\$ 936	\$ -	\$ 936	\$ 78
South Plains College	\$ 348	\$ 782	\$ 1,130	\$ 94
South Texas College	\$ 924	\$ 738	\$ 1,662	\$ 139
Southwest Texas Junior College	\$ 732	\$ 519	\$ 1,251	\$ 104

Tarrant County College	\$	768	\$	-	\$	768	\$	64
Temple College	\$	924	\$	516	\$	1,440	\$	120
Texarkana College	\$	756	\$	482	\$	1,238	\$	103
Texas Southmost College	\$	600	\$	974	\$	1,574	\$	131
Trinity Valley Community College	\$	468	\$	588	\$	1,056	\$	88
Tyler Junior College	\$	384	\$	828	\$	1,212	\$	101
Vernon College	\$	720	\$	600	\$	1,320	\$	110
Victoria College	\$	660	\$	696	\$	1,356	\$	113
Weatherford College	\$	1,308	\$	300	\$	1,608	\$	134
Western Texas College	\$	756	\$	456	\$	1,212	\$	101
Wharton County Junior College	\$	384	\$	936	\$	1,320	\$	110
Community College State Average	\$	760	\$	463	\$	1,224	\$	102

Out-of-District			
Tuition	Fees	Total	Total per
(12 SCH)	(12 SCH)	(12 SCH)	SCH
\$ 2,580	\$ 62	\$ 2,642	\$ 220
\$ 1,128	\$ 289	\$ 1,417	\$ 118
\$ 564	\$ 1,020	\$ 1,584	\$ 132
\$ 1,380	\$ 516	\$ 1,896	\$ 158
\$ 804	\$ 2,628	\$ 3,432	\$ 286
\$ 1,440	\$ 900	\$ 2,340	\$ 195
\$ 1,188	\$ 306	\$ 1,494	\$ 125
\$ 1,488	\$ -	\$ 1,488	\$ 124
\$ 624	\$ 1,236	\$ 1,860	\$ 155
\$ 720	\$ 1,104	\$ 1,824	\$ 152
\$ 840	\$ 792	\$ 1,632	\$ 136
\$ 1,020	\$ 207	\$ 1,227	\$ 102
\$ 1,380	\$ 24	\$ 1,404	\$ 117
\$ 1,620	\$ -	\$ 1,620	\$ 135
\$ 1,452	\$ 517	\$ 1,969	\$ 164
\$ 1,392	\$ 240	\$ 1,632	\$ 136
\$ 1,068	\$ 797	\$ 1,865	\$ 155
\$ 600	\$ 727	\$ 1,327	\$ 111
\$ 1,104	\$ 528	\$ 1,632	\$ 136
\$ 1,164	\$ 577	\$ 1,741	\$ 145
\$ 1,452	\$ 720	\$ 2,172	\$ 181
\$ 1,764	\$ 130	\$ 1,894	\$ 158
\$ 636	\$ 1,392	\$ 2,028	\$ 169
\$ 1,200	\$ 1,050	\$ 2,250	\$ 188
\$ 1,566	\$ 375	\$ 1,941	\$ 162
\$ 2,568	\$ -	\$ 2,568	\$ 214
\$ 1,488	\$ 192	\$ 1,680	\$ 140
\$ 1,248	\$ 360	\$ 1,608	\$ 134
\$ 648	\$ 1,165	\$ 1,813	\$ 151
\$ 1,380	\$ 960	\$ 2,340	\$ 195
\$ 1,332	\$ 761	\$ 2,093	\$ 174
\$ 1,560	\$ 276	\$ 1,836	\$ 153
\$ 396	\$ 1,524	\$ 1,920	\$ 160
\$ 708	\$ 900	\$ 1,608	\$ 134
\$ 1,440	\$ 1,090	\$ 2,530	\$ 211
\$ 1,620	\$ -	\$ 1,620	\$ 135
\$ 1,284	\$ 782	\$ 2,066	\$ 172
\$ 1,044	\$ 738	\$ 1,782	\$ 149
\$ 732	\$ 1,299	\$ 2,031	\$ 169

Non-Resident		
Tuition	Fees	Total
(12 SCH)	(12 SCH)	(12 SCH)
\$ 5,592	\$ 62	\$ 5,654
\$ 1,716	\$ 289	\$ 2,005
\$ 1,332	\$ 1,020	\$ 2,352
\$ 1,944	\$ 516	\$ 2,460
\$ 4,020	\$ 216	\$ 4,236
\$ 3,324	\$ 900	\$ 4,224
\$ 1,836	\$ 306	\$ 2,142
\$ 3,000	\$ -	\$ 3,000
\$ 1,056	\$ 1,236	\$ 2,292
\$ 1,104	\$ 1,104	\$ 2,208
\$ 840	\$ 972	\$ 1,812
\$ 1,380	\$ 207	\$ 1,587
\$ 2,220	\$ 24	\$ 2,244
\$ 2,400	\$ -	\$ 2,400
\$ 1,896	\$ 517	\$ 2,413
\$ 2,412	\$ 240	\$ 2,652
\$ 1,176	\$ 797	\$ 1,973
\$ 1,584	\$ 727	\$ 2,311
\$ 1,728	\$ 528	\$ 2,256
\$ 1,364	\$ 577	\$ 1,941
\$ 1,812	\$ 918	\$ 2,730
\$ 2,348	\$ 130	\$ 2,478
\$ 1,236	\$ 1,392	\$ 2,628
\$ 1,824	\$ 1,050	\$ 2,874
\$ 1,776	\$ 375	\$ 2,151
\$ 3,228	\$ -	\$ 3,228
\$ 2,172	\$ 192	\$ 2,364
\$ 1,752	\$ 360	\$ 2,112
\$ 1,392	\$ 1,165	\$ 2,557
\$ 2,472	\$ 1,128	\$ 3,600
\$ 1,908	\$ 761	\$ 2,669
\$ 2,082	\$ 276	\$ 2,358
\$ 396	\$ 2,052	\$ 2,448
\$ 1,908	\$ 300	\$ 2,208
\$ 2,280	\$ 1,090	\$ 3,370
\$ 2,520	\$ -	\$ 2,520
\$ 1,476	\$ 782	\$ 2,258
\$ 3,000	\$ -	\$ 3,000
\$ 2,424	\$ 519	\$ 2,943

\$ 1,512	\$ -	\$ 1,512	\$ 126
\$ 924	\$ 1,404	\$ 2,328	\$ 194
\$ 852	\$ 1,106	\$ 1,958	\$ 163
\$ 900	\$ 974	\$ 1,874	\$ 156
\$ 468	\$ 1,500	\$ 1,968	\$ 164
\$ 384	\$ 1,548	\$ 1,932	\$ 161
\$ 1,200	\$ 600	\$ 1,800	\$ 150
\$ 660	\$ 1,368	\$ 2,028	\$ 169
\$ 2,220	\$ 300	\$ 2,520	\$ 210
\$ 1,308	\$ 492	\$ 1,800	\$ 150
\$ 384	\$ 1,608	\$ 1,992	\$ 166
\$ 1,169	\$ 742	\$ 1,910	\$ 159

\$ 3,660	\$ -	\$ 3,660
\$ 1,416	\$ 1,872	\$ 3,288
\$ 960	\$ 1,706	\$ 2,666
\$ 1,500	\$ 974	\$ 2,474
\$ 1,800	\$ 588	\$ 2,388
\$ 672	\$ 1,548	\$ 2,220
\$ 1,920	\$ 600	\$ 2,520
\$ 1,860	\$ 696	\$ 2,556
\$ 3,144	\$ 300	\$ 3,444
\$ 1,692	\$ 492	\$ 2,184
\$ 1,008	\$ 1,428	\$ 2,436
\$ 1,991	\$ 659	\$ 2,650

Total per SCH	
\$	471
\$	167
\$	196
\$	205
\$	353
\$	352
\$	179
\$	250
\$	191
\$	184
\$	151
\$	132
\$	187
\$	200
\$	201
\$	221
\$	164
\$	193
\$	188
\$	162
\$	228
\$	207
\$	219
\$	240
\$	179
\$	269
\$	197
\$	176
\$	213
\$	300
\$	222
\$	197
\$	204
\$	184
\$	281
\$	210
\$	188
\$	250
\$	245

\$	305
\$	274
\$	222
\$	206
\$	199
\$	185
\$	210
\$	213
\$	287
\$	182
\$	203
\$	221

Spring 2023 - In-District

College District	In-District Resident				Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	
Collin College*	\$ 720	\$ 24	\$ 744	\$ 62	1
College of the Mainland	\$ 540	\$ 207	\$ 747	\$ 62	2
Tarrant County College	\$ 768	\$ -	\$ 768	\$ 64	3
Alvin Community College	\$ 564	\$ 289	\$ 853	\$ 71	4
Coastal Bend College*	\$ 840	\$ 48	\$ 888	\$ 74	5
Midland College	\$ 576	\$ 360	\$ 936	\$ 78	6
San Jacinto College	\$ 936	\$ -	\$ 936	\$ 78	7
Dallas College	\$ 948	\$ -	\$ 948	\$ 79	8
Paris Junior College	\$ 708	\$ 300	\$ 1,008	\$ 84	9
Austin Community College District	\$ 804	\$ 216	\$ 1,020	\$ 85	10
Houston Community College	\$ 396	\$ 624	\$ 1,020	\$ 85	11
Galveston College	\$ 600	\$ 439	\$ 1,039	\$ 87	12
Trinity Valley Community College	\$ 468	\$ 588	\$ 1,056	\$ 88	13
Amarillo College	\$ 564	\$ 504	\$ 1,068	\$ 89	14
Kilgore College	\$ 636	\$ 444	\$ 1,080	\$ 90	15
Lee College	\$ 708	\$ 375	\$ 1,083	\$ 90	16
Brazosport College	\$ 780	\$ 306	\$ 1,086	\$ 91	17
Panola College	\$ 396	\$ 708	\$ 1,104	\$ 92	18
Grayson College	\$ 600	\$ 528	\$ 1,128	\$ 94	19
Navarro College	\$ 540	\$ 589	\$ 1,129	\$ 94	20
South Plains College	\$ 348	\$ 782	\$ 1,130	\$ 94	21
Howard College	\$ 1,014	\$ 130	\$ 1,144	\$ 95	22
Lone Star College*	\$ 1,152	\$ -	\$ 1,152	\$ 96	23
Central Texas College	\$ 1,200	\$ -	\$ 1,200	\$ 100	24
Odessa College	\$ 924	\$ 276	\$ 1,200	\$ 100	25
Tyler Junior College	\$ 384	\$ 828	\$ 1,212	\$ 101	26
Western Texas College	\$ 756	\$ 456	\$ 1,212	\$ 101	27
Texarkana College	\$ 756	\$ 482	\$ 1,238	\$ 103	28
Angelina College	\$ 840	\$ 408	\$ 1,248	\$ 104	29
Alamo Colleges	\$ 1,188	\$ 62	\$ 1,250	\$ 104	30
Southwest Texas Junior College	\$ 732	\$ 519	\$ 1,251	\$ 104	31
North Central Texas College	\$ 684	\$ 576	\$ 1,260	\$ 105	32
Cisco College	\$ 624	\$ 696	\$ 1,320	\$ 110	33
Vernon College	\$ 720	\$ 600	\$ 1,320	\$ 110	34
Wharton County Junior College	\$ 384	\$ 936	\$ 1,320	\$ 110	35
Northeast Texas Community College	\$ 588	\$ 761	\$ 1,349	\$ 112	36
Victoria College	\$ 660	\$ 696	\$ 1,356	\$ 113	37
Del Mar College	\$ 852	\$ 517	\$ 1,369	\$ 114	38
Temple College	\$ 924	\$ 516	\$ 1,440	\$ 120	39
Hill College	\$ 1,164	\$ 277	\$ 1,441	\$ 120	40
McLennan Community College	\$ 1,272	\$ 192	\$ 1,464	\$ 122	41
Frank Phillips College	\$ 708	\$ 797	\$ 1,505	\$ 125	42
Clarendon College	\$ 720	\$ 816	\$ 1,536	\$ 128	43
Texas Southmost College	\$ 600	\$ 974	\$ 1,574	\$ 131	44
Weatherford College	\$ 1,308	\$ 300	\$ 1,608	\$ 134	45
Blinn College	\$ 732	\$ 900	\$ 1,632	\$ 136	46
El Paso County Community College	\$ 1,392	\$ 240	\$ 1,632	\$ 136	47
Laredo College	\$ 600	\$ 1,050	\$ 1,650	\$ 138	48
South Texas College	\$ 924	\$ 738	\$ 1,662	\$ 139	49
Ranger College	\$ 780	\$ 1,090	\$ 1,870	\$ 156	50
Community College State Average	\$ 760	\$ 463	\$ 1,224	\$ 102	

College District	In-District Resident				State Rank	Gulf Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH		
College of the Mainland	\$ 540	\$ 207	\$ 747	\$ 62	2	1
Alvin Community College	\$ 564	\$ 289	\$ 853	\$ 71	4	2
San Jacinto College	\$ 936	\$ -	\$ 936	\$ 78	7	3
Houston Community College	\$ 396	\$ 624	\$ 1,020	\$ 85	11	4
Galveston College	\$ 600	\$ 439	\$ 1,039	\$ 87	12	5
Lee College	\$ 708	\$ 375	\$ 1,083	\$ 90	16	6
Brazosport College	\$ 780	\$ 306	\$ 1,086	\$ 91	17	7
Lone Star College*	\$ 1,152	\$ -	\$ 1,152	\$ 96	23	8
Wharton County Junior College	\$ 384	\$ 936	\$ 1,320	\$ 110	35	9

31%
21%
14%
6%
4%
0%
0%
-6%
-22%

Spring 2023 - Out-of-District

College District	Out-of-District				Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	
College of the Mainland	\$ 1,020	\$ 207	\$ 1,227	\$ 102	1
Galveston College	\$ 600	\$ 727	\$ 1,327	\$ 111	2
Collin College*	\$ 1,380	\$ 24	\$ 1,404	\$ 117	3
Alvin Community College	\$ 1,128	\$ 289	\$ 1,417	\$ 118	4
Central Texas College	\$ 1,488	\$ -	\$ 1,488	\$ 124	5
Brazosport College	\$ 1,188	\$ 306	\$ 1,494	\$ 125	6
Tarrant County College	\$ 1,512	\$ -	\$ 1,512	\$ 126	7
Amarillo College	\$ 564	\$ 1,020	\$ 1,584	\$ 132	8
Midland College	\$ 1,248	\$ 360	\$ 1,608	\$ 134	9
Paris Junior College	\$ 708	\$ 900	\$ 1,608	\$ 134	10
Dallas College	\$ 1,620	\$ -	\$ 1,620	\$ 135	11
San Jacinto College	\$ 1,620	\$ -	\$ 1,620	\$ 135	12
Coastal Bend College*	\$ 840	\$ 792	\$ 1,632	\$ 136	13
El Paso County Community College	\$ 1,392	\$ 240	\$ 1,632	\$ 136	14
Grayson College	\$ 1,104	\$ 528	\$ 1,632	\$ 136	15
McLennan Community College	\$ 1,488	\$ 192	\$ 1,680	\$ 140	16
Hill College	\$ 1,164	\$ 577	\$ 1,741	\$ 145	17
South Texas College	\$ 1,044	\$ 738	\$ 1,782	\$ 149	18
Vernon College	\$ 1,200	\$ 600	\$ 1,800	\$ 150	19
Western Texas College	\$ 1,308	\$ 492	\$ 1,800	\$ 150	20
Navarro College	\$ 648	\$ 1,165	\$ 1,813	\$ 151	21
Clarendon College	\$ 720	\$ 1,104	\$ 1,824	\$ 152	22
Odessa College	\$ 1,560	\$ 276	\$ 1,836	\$ 153	23
Cisco College	\$ 624	\$ 1,236	\$ 1,860	\$ 155	24
Frank Phillips College	\$ 1,068	\$ 797	\$ 1,865	\$ 155	25
Texas Southmost College	\$ 900	\$ 974	\$ 1,874	\$ 156	26
Howard College	\$ 1,764	\$ 130	\$ 1,894	\$ 158	27
Angelina College	\$ 1,380	\$ 516	\$ 1,896	\$ 158	28
Panola College	\$ 396	\$ 1,524	\$ 1,920	\$ 160	29
Tyler Junior College	\$ 384	\$ 1,548	\$ 1,932	\$ 161	30
Lee College	\$ 1,566	\$ 375	\$ 1,941	\$ 162	31
Texarkana College	\$ 852	\$ 1,106	\$ 1,958	\$ 163	32
Trinity Valley Community College	\$ 468	\$ 1,500	\$ 1,968	\$ 164	33
Del Mar College	\$ 1,452	\$ 517	\$ 1,969	\$ 164	34
Wharton County Junior College	\$ 384	\$ 1,608	\$ 1,992	\$ 166	35
Kilgore College	\$ 636	\$ 1,392	\$ 2,028	\$ 169	36
Victoria College	\$ 660	\$ 1,368	\$ 2,028	\$ 169	37
Southwest Texas Junior College	\$ 732	\$ 1,299	\$ 2,031	\$ 169	38
South Plains College	\$ 1,284	\$ 782	\$ 2,066	\$ 172	39
Northeast Texas Community College	\$ 1,332	\$ 761	\$ 2,093	\$ 174	40
Houston Community College	\$ 1,452	\$ 720	\$ 2,172	\$ 181	41
Laredo College	\$ 1,200	\$ 1,050	\$ 2,250	\$ 188	42
Temple College	\$ 924	\$ 1,404	\$ 2,328	\$ 194	43
Blinn College	\$ 1,440	\$ 900	\$ 2,340	\$ 195	44
North Central Texas College	\$ 1,380	\$ 960	\$ 2,340	\$ 195	45
Weatherford College	\$ 2,220	\$ 300	\$ 2,520	\$ 210	46
Ranger College	\$ 1,440	\$ 1,090	\$ 2,530	\$ 211	47
Lone Star College*	\$ 2,568	\$ -	\$ 2,568	\$ 214	48
Alamo Colleges	\$ 2,580	\$ 62	\$ 2,642	\$ 220	49
Austin Community College District	\$ 804	\$ 2,628	\$ 3,432	\$ 286	50
Community College State Average	\$ 1,169	\$ 742	\$ 1,910	\$ 159	

College District	Out-of-District				Rank	Gulf Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH		
College of the Mainland	\$ 1,020	\$ 207	\$ 1,227	\$ 102	1	1
Galveston College	\$ 600	\$ 727	\$ 1,327	\$ 111	2	2
Alvin Community College	\$ 1,128	\$ 289	\$ 1,417	\$ 118	4	3
Brazosport College	\$ 1,188	\$ 306	\$ 1,494	\$ 125	6	4
San Jacinto College	\$ 1,620	\$ -	\$ 1,620	\$ 135	12	5
Lee College	\$ 1,566	\$ 375	\$ 1,941	\$ 162	31	6
Wharton County Junior College	\$ 384	\$ 1,608	\$ 1,992	\$ 166	35	7
Houston Community College	\$ 1,452	\$ 720	\$ 2,172	\$ 181	41	8
Lone Star College*	\$ 2,568	\$ -	\$ 2,568	\$ 214	48	9

Spring 2023 - Non-Resident

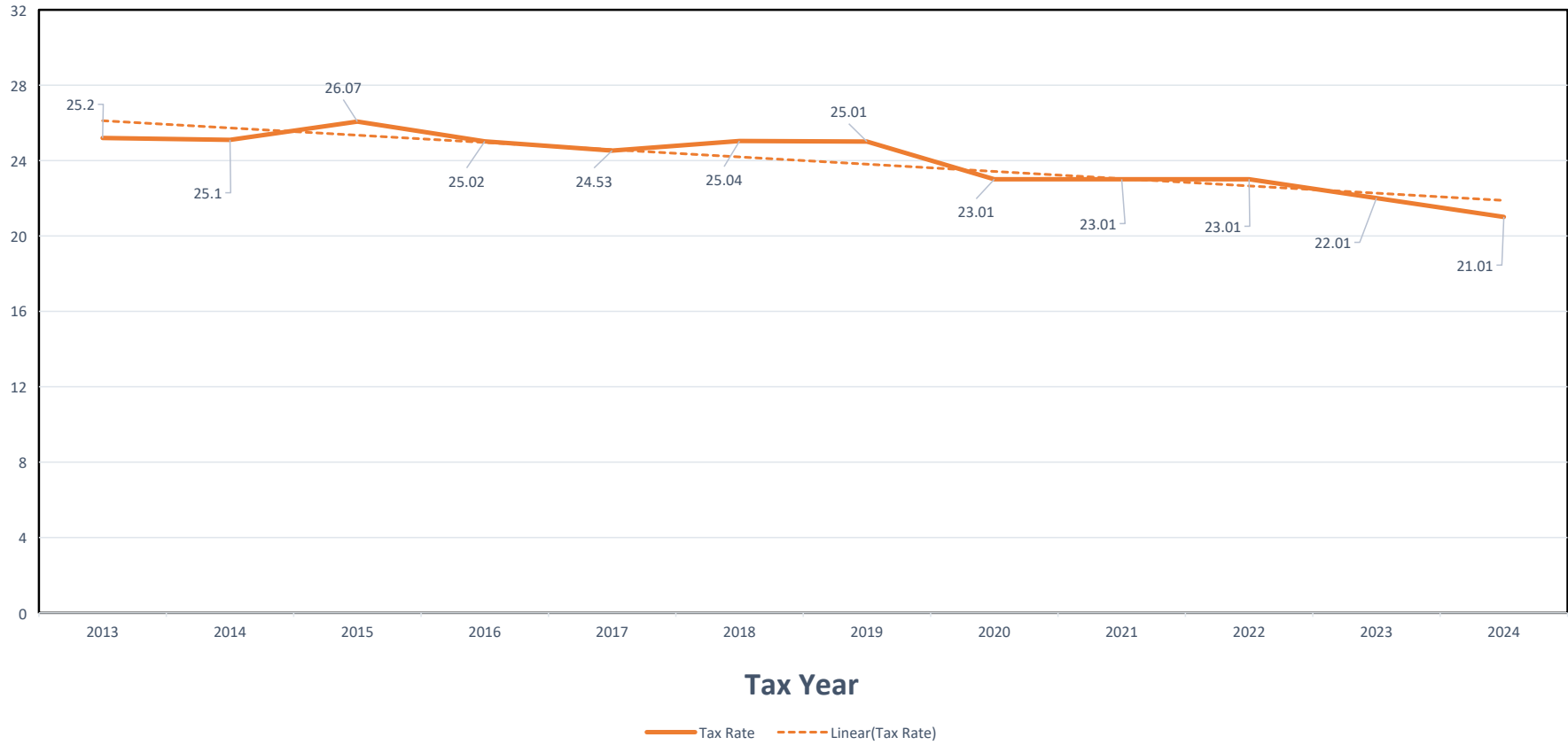
College District	Non-Resident				Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH	
College of the Mainland	\$ 1,380	\$ 207	\$ 1,587	\$ 132	1
Coastal Bend College*	\$ 840	\$ 972	\$ 1,812	\$ 151	2
Hill College	\$ 1,364	\$ 577	\$ 1,941	\$ 162	3
Frank Phillips College	\$ 1,176	\$ 797	\$ 1,973	\$ 164	4
Alvin Community College	\$ 1,716	\$ 289	\$ 2,005	\$ 167	5
Midland College	\$ 1,752	\$ 360	\$ 2,112	\$ 176	6
Brazosport College	\$ 1,836	\$ 306	\$ 2,142	\$ 179	7
Lee College	\$ 1,776	\$ 375	\$ 2,151	\$ 179	8
Western Texas College	\$ 1,692	\$ 492	\$ 2,184	\$ 182	9
Clarendon College	\$ 1,104	\$ 1,104	\$ 2,208	\$ 184	10
Paris Junior College	\$ 1,908	\$ 300	\$ 2,208	\$ 184	11
Tyler Junior College	\$ 672	\$ 1,548	\$ 2,220	\$ 185	12
Collin College*	\$ 2,220	\$ 24	\$ 2,244	\$ 187	13
Grayson College	\$ 1,728	\$ 528	\$ 2,256	\$ 188	14
South Plains College	\$ 1,476	\$ 782	\$ 2,258	\$ 188	15
Cisco College	\$ 1,056	\$ 1,236	\$ 2,292	\$ 191	16
Galveston College	\$ 1,584	\$ 727	\$ 2,311	\$ 193	17
Amarillo College	\$ 1,332	\$ 1,020	\$ 2,352	\$ 196	18
Odessa College	\$ 2,082	\$ 276	\$ 2,358	\$ 197	19
McLennan Community College	\$ 2,172	\$ 192	\$ 2,364	\$ 197	20
Trinity Valley Community College	\$ 1,800	\$ 588	\$ 2,388	\$ 199	21
Dallas College	\$ 2,400	\$ -	\$ 2,400	\$ 200	22
Del Mar College	\$ 1,896	\$ 517	\$ 2,413	\$ 201	23
Wharton County Junior College	\$ 1,008	\$ 1,428	\$ 2,436	\$ 203	24
Panola College	\$ 396	\$ 2,052	\$ 2,448	\$ 204	25
Angelina College	\$ 1,944	\$ 516	\$ 2,460	\$ 205	26
Texas Southmost College	\$ 1,500	\$ 974	\$ 2,474	\$ 206	27
Howard College	\$ 2,348	\$ 130	\$ 2,478	\$ 207	28
San Jacinto College	\$ 2,520	\$ -	\$ 2,520	\$ 210	29
Vernon College	\$ 1,920	\$ 600	\$ 2,520	\$ 210	30
Victoria College	\$ 1,860	\$ 696	\$ 2,556	\$ 213	31
Navarro College	\$ 1,392	\$ 1,165	\$ 2,557	\$ 213	32
Kilgore College	\$ 1,236	\$ 1,392	\$ 2,628	\$ 219	33
El Paso County Community College	\$ 2,412	\$ 240	\$ 2,652	\$ 221	34
Texarkana College	\$ 960	\$ 1,706	\$ 2,666	\$ 222	35
Northeast Texas Community College	\$ 1,908	\$ 761	\$ 2,669	\$ 222	36
Houston Community College	\$ 1,812	\$ 918	\$ 2,730	\$ 228	37
Laredo College	\$ 1,824	\$ 1,050	\$ 2,874	\$ 240	38
Southwest Texas Junior College	\$ 2,424	\$ 519	\$ 2,943	\$ 245	39
Central Texas College	\$ 3,000	\$ -	\$ 3,000	\$ 250	40
South Texas College	\$ 3,000	\$ -	\$ 3,000	\$ 250	41
Lone Star College*	\$ 3,228	\$ -	\$ 3,228	\$ 269	42
Temple College	\$ 1,416	\$ 1,872	\$ 3,288	\$ 274	43
Ranger College	\$ 2,280	\$ 1,090	\$ 3,370	\$ 281	44
Weatherford College	\$ 3,144	\$ 300	\$ 3,444	\$ 287	45
North Central Texas College	\$ 2,472	\$ 1,128	\$ 3,600	\$ 300	46
Tarrant County College	\$ 3,660	\$ -	\$ 3,660	\$ 305	47
Blinn College	\$ 3,324	\$ 900	\$ 4,224	\$ 352	48
Austin Community College District	\$ 4,020	\$ 216	\$ 4,236	\$ 353	49
Alamo Colleges	\$ 5,592	\$ 62	\$ 5,654	\$ 471	50
Community College State Average	\$ 1,991	\$ 659	\$ 2,650	\$ 221	

College District	Non-Resident				State Rank	Gulf Rank
	Tuition (12 SCH)	Fees (12 SCH)	Total (12 SCH)	Total per SCH		
College of the Mainland	\$ 1,380	\$ 207	\$ 1,587	\$ 132	1	1
Alvin Community College	\$ 1,716	\$ 289	\$ 2,005	\$ 167	5	2
Brazosport College	\$ 1,836	\$ 306	\$ 2,142	\$ 179	7	3
Lee College	\$ 1,776	\$ 375	\$ 2,151	\$ 179	8	4
Galveston College	\$ 1,584	\$ 727	\$ 2,311	\$ 193	17	5
Wharton County Junior College	\$ 1,008	\$ 1,428	\$ 2,436	\$ 203	24	6
San Jacinto College	\$ 2,520	\$ -	\$ 2,520	\$ 210	29	7
Houston Community College	\$ 1,812	\$ 918	\$ 2,730	\$ 228	37	8
Lone Star College*	\$ 3,228	\$ -	\$ 3,228	\$ 269	42	9

LEE COLLEGE DISTRICT
Estimate of \$1 Increase

Revenues	Projected Actuals FY 2024	FY 2024Budget	Rate per SCH	Estimated SCH	Estimated Increase per \$1 After 6% TPEG	\$2	\$3	\$4	\$5
1 Tuition-Resident In- District	\$ 5,772,111	5,865,447	\$ 59	97,832	\$ 91,962	\$ 183,925	\$ 275,887	\$ 367,850	\$ 459,812
2 Tuition-Out of District	\$ 4,158,495	4,177,306	\$ 130.50	31,866	\$ 29,954	\$ 59,908	\$ 89,862	\$ 119,816	\$ 149,770
3 Tuition-Non-Resident	\$ 436,644	478,972	\$ 148	2,950	\$ 2,773	\$ 5,547	\$ 8,320	\$ 11,093	\$ 13,866
4 Tuition -Dual Credit	\$ 1,602,045	1,184,441	\$ 55	29,128	\$ 27,380	\$ 54,761	\$ 82,141	\$ 109,522	\$ 136,902
5 Tuition Waivers	(1,824,900)	(1,675,000)			\$ -				
6 TPEG Transfers-Resident	(610,508)	(602,565)			\$ -				
7 TPEG Transfers-Non-Resident	(26,512)	(28,738)			\$ -				
8 General Use Fee	\$ 2,013,065	2,016,800	\$ 20.50	98,198	\$ 98,198	\$ 196,397	\$ 294,595	\$ 392,793	\$ 490,991
					TPEG set aside is not				
\$ 11,520,440 \$ 11,416,663					required on Fees				

Tax Rate Comparison 2013-2024



Texas Higher Education Coordinating Board

Community College Annual Reporting and Analysis Tool

Tax Information

Fiscal Year: ALL

Institution	Fiscal Year	Property Values	Assessed Rates/O & M	Assessed Rates/Debt Service	Total Rate	% +/-
Lee College - 3583	2003	\$6,725,793,250	\$.18041	\$.02800	\$.20841	
	2004	\$6,710,247,990	\$.18246	\$.02595	\$.20841	0.000%
	2005	\$7,002,581,330	\$.18223	\$.02618	\$.20841	0.000%
	2006	\$7,002,581,330	\$.18223	\$.02618	\$.20841	0.000%
	2007	\$8,518,500,654	\$.18300	\$.01930	\$.20230	-2.932%
	2008	\$8,973,359,775	\$.18730	\$.01940	\$.20670	2.175%
	2009	\$9,327,760,833	\$.18710	\$.01880	\$.20590	-0.387%
	2010	\$8,696,162,080	\$.20120	\$.02000	\$.22120	7.431%
	2011	\$7,840,533,208	\$.22850	\$.02350	\$.25200	13.924%
	2012	\$8,114,314,667	\$.22910	\$.02290	\$.25200	0.000%
	2013	\$8,755,672,107	\$.21950	\$.02150	\$.24100	-4.365%
	2014	\$9,079,114,824	\$.22070	\$.04000	\$.26070	8.174%
	2015	\$9,485,981,922	\$.22070	\$.04000	\$.26070	0.000%
	2016	\$10,433,916,462	\$.21300	\$.03200	\$.24500	-6.022%
	2017	\$11,019,190,355	\$.21300	\$.03200	\$.24500	0.000%
	2018	\$11,944,539,936	\$.22050	\$.02990	\$.25040	2.204%
	2019	\$13,530,237,016	\$.22410	\$.02600	\$.25010	-0.120%
	2020	\$15,882,227,958	\$.21030	\$.01970	\$.23000	-8.037%
	2021	\$16,006,775,217	\$.21030	\$.01980	\$.23010	0.043%
	2022	\$15,994,239,041	\$.20850	\$.02160	\$.23010	0.000%
	2023	\$17,835,760,779	\$.19090	\$.02920	\$.22010	-4.346%
	2024	\$20,129,715,680	\$.18320	\$.02690	\$.21010	-4.543%

Includes \$ 2M paydown on Debt

Includes \$ 2M paydown on Debt

last 10 year Tax Rate adjustment -19.41%

last 5 year Tax Rate Adjustment -8.65%

FY 2023 Local Property Taxes

TACC

Institution	Fiscal Year	M&O rate	I&S Rate	Total rate	Rank
Alamo Colleges	2023	\$ 0.107760	\$ 0.041390	\$ 0.149150	24
Alvin Community College	2023	\$ 0.154314	\$ 0.009831	\$ 0.164145	28
Amarillo College*	2023	\$ 0.159130	\$ 0.064100	\$ 0.223230	40
Angelina College	2023	\$ 0.146266	\$ 0.016114	\$ 0.162380	27
Austin Community College District	2023	\$ 0.085200	\$ 0.013500	\$ 0.098700	8
Blinn College	2023	\$ 0.037700	\$ -	\$ 0.037700	1
Brazosport College	2023	\$ 0.250330	\$ 0.035565	\$ 0.285895	47
Central Texas College	2023	\$ 0.096000	\$ -	\$ 0.096000	7
Cisco College	2023	\$ 0.204000	\$ -	\$ 0.204000	35
Clarendon College*	2023	\$ 0.252535	\$ -	\$ 0.252535	42
Coastal Bend College	2023	\$ 0.181500	\$ 0.019800	\$ 0.201300	34
College of the Mainland	2023	\$ 0.151420	\$ 0.116200	\$ 0.267620	44
Dallas College	2023	\$ 0.096038	\$ 0.109861	\$ 0.115899	13
Del Mar College	2023	\$ 0.196870	\$ 0.070000	\$ 0.270000	45
El Paso County Community College	2023	\$ 0.122611	\$ -	\$ 0.122611	16
Frank Phillips College*	2023	\$ 0.220000	\$ -	\$ 0.220000	38
Galveston College	2023	\$ 0.132000	\$ -	\$ 0.132000	19
Grayson College	2023	\$ 0.124884	\$ 0.021820	\$ 0.146704	23
Hill College*	2023	\$ 0.080530	\$ -	\$ 0.080530	3
Houston Community College	2023	\$ 0.079192	\$ 0.016377	\$ 0.095569	6
Howard College	2023	\$ 0.151942	\$ 0.016453	\$ 0.168395	29
Kilgore College	2023	\$ 0.151270	\$ 0.023730	\$ 0.175000	30
Laredo College	2023	\$ 0.230196	\$ 0.005764	\$ 0.287836	48
Lee College	2023	\$ 0.190900	\$ 0.029200	\$ 0.220100	39
Lone Star College	2023	\$ 0.080000	\$ 0.027800	\$ 0.107800	10
McLennan Community College	2023	\$ 0.115691	\$ 0.023383	\$ 0.139074	21
Midland College*	2023	\$ 0.084682	\$ 0.007526	\$ 0.092208	5
Navarro College	2023	\$ 0.107200	\$ -	\$ 0.107200	9
North Central Texas College*	2023	\$ 0.064200	\$ 0.020900	\$ 0.085100	4
Northeast Texas Community College	2023	\$ 0.081120	\$ 0.038880	\$ 0.120000	14
Odessa College*	2023	\$ 0.164191	\$ 0.024452	\$ 0.188643	32
Panola College	2023	\$ 0.185450	\$ 0.033020	\$ 0.218500	37
Paris Junior College	2023	\$ 0.074900	\$ -	\$ 0.074900	2
Ranger College	2023	\$ 0.014381	\$ 0.269758	\$ 0.284139	46
San Jacinto College	2023	\$ 0.105500	\$ 0.050105	\$ 0.155605	25
South Plains College	2023	\$ 0.306843	\$ -	\$ 0.306843	49
South Texas College	2023	\$ 0.138800	\$ 0.022700	\$ 0.161500	26
Southwest Texas Junior College	2023	\$ 0.133900	\$ -	\$ 0.133900	20
Tarrant County College	2023	\$ 0.111170	\$ 0.019000	\$ 0.130170	18
Temple College*	2023	\$ 0.134800	\$ 0.069600	\$ 0.204400	36
Texarkana College	2023	\$ 0.114295	\$ -	\$ 0.114295	11
Texas Southmost College	2023	\$ 0.114260	\$ 0.030656	\$ 0.144916	22
Trinity Valley Community College*	2023	\$ 0.115490	\$ -	\$ 0.115490	12
Tyler Junior College	2023	\$ 0.152473	\$ 0.035528	\$ 0.188001	31
Vernon College	2023	\$ 0.224500	\$ -	\$ 0.224500	41
Victoria College	2023	\$ 0.163900	\$ 0.032000	\$ 0.195900	33
Weatherford College*	2023	\$ 0.122476	\$ -	\$ 0.122476	15
Western Texas College	2023	\$ 0.265000	\$ -	\$ 0.265000	43
Wharton County Junior College	2023	\$ 0.129850	\$ -	\$ 0.129850	17
Community College State Average		\$ 0.140973	\$ 0.026837	\$ 0.167096	

Institution	Fiscal Yea	M&O rate	I&S Rate	Total rate	State Rank	Gulf Rank
Houston Community College	2023	\$ 0.079192	\$ 0.016377	\$ 0.095569	6	1
Lone Star College	2023	\$ 0.080000	\$ 0.027800	\$ 0.107800	10	2
Wharton County Junior College	2023	\$ 0.129850	\$ -	\$ 0.129850	17	3
Galveston College	2023	\$ 0.132000	\$ -	\$ 0.132000	19	4
San Jacinto College	2023	\$ 0.105500	\$ 0.050105	\$ 0.155605	25	5
Alvin Community College	2023	\$ 0.154314	\$ 0.009831	\$ 0.164145	28	6
Lee College	2023	\$ 0.190900	\$ 0.029200	\$ 0.220100	39	7
College of the Mainland	2023	\$ 0.151420	\$ 0.116200	\$ 0.267620	44	8
Brazosport College	2023	\$ 0.250330	\$ 0.035565	\$ 0.285895	47	9

Institution	M&O	P&I	Total	Exemption	\$ 250,000	Variance	Rate
Lee College	0.1909	0.0292	0.2201	20%	460.20		0.1841%
Lone Star	0.0800	0.0278	0.1078	1%	266.81	193.40	0.1067%
HCC	0.0792	0.0164	0.0956	15%	213.14	247.06	0.0853%
San Jac	0.1055	0.0511	0.1566	1%	419.02	41.18	0.1676%

Source: TACC FY2023 Local Revenues Survey.

*Central districts only; does not include branch campus maintenance districts

**Based on responses from 47 TACC member colleges. The tax rates indicate the average across reporting colleges.

LEE COLLEGE DISTRICT

Based on Estimated Property Values for FY2025

Current Effective Rate	FY 2025 Tax Projections				
	Taxable Value	Maint & Operations	Int & Sinking	Combined M&O + I&S	
		\$0.18320	\$0.026900	\$0.21010	% Total
Harris CAD @ 4/30/2024	14,615,774,840	26,776,100	3,931,643	30,707,743	73%
Chambers CAD @ 04/22/2024	6,013,940,840	11,017,540	1,617,750	12,635,290	30%
Adjusted for Uncert./Protests/Tax Ceiling	(500,000,000)	(916,000)	(134,500)	(1,050,500)	-2%
Grand Total:	\$20,129,715,680	\$36,877,639	\$5,414,894	\$42,292,533	100%
Change from FY 2024 in \$	\$764,310,438	\$1,400,217	\$205,600	\$1,605,816	
Change from FY 2024 in Tax Rate		\$0.00	\$0.00	\$0.00	
				Increase from FY 2023	
Taxes on \$100,000 Home					
Taxes on \$100,000 Home	\$100,000	\$183.20	\$26.90	\$210.10	
Change from FY 2024 in Tax Rate	\$100,000	\$183.20	\$26.90	\$210.10	
	Total:	\$0.00	\$0.00	\$0.00	

	FY 2024 Current Taxes				
	Taxable Appraised Value	Maint & Operations	Int & Sinking	Combined M&O + I&S	
	2024	\$0.18320	\$0.026900	0.2101	
Harris CAD @ 9-01-2023	14,197,677,565	\$26,010,145	\$3,819,175	29,829,320.5641	73.31%
Chambers CAD @ 07/18/2023	5,884,004,517	\$10,779,496	\$1,582,797	12,362,293.4902	30.38%
Adjusted for Uncert./Protests/Tax Ceiling	(716,276,840)	(1,312,219)	(192,678)	(1,504,898)	-3.70%
Grand Total:	\$19,365,405,242	\$35,477,422	\$5,209,294	\$40,686,716	100.00%
M&O Taxes on \$100,000 Home	\$100,000	\$183.20	\$26.90	\$210.10	

Lee College District

Projected Budget for Fiscal Year 2025

Projected Value of One

State Appropriations

	Estimated 2024	Estimated 2025	Estimated Increase
State Appropriations	\$ 20,169,021	\$ 21,781,837	\$ 1,612,816
	\$ 20,169,021	\$ 21,781,837	\$ 1,612,816
			8.0%
Percent Increase		1%	
Value of 1%		\$ 217,818	

Credit Tuition

Residency	Tuition	General Use Fee	Flat Rate Fees	FY 2025
Tuition-Resident In- District	\$ 5,982,756	\$ 1,046,877	\$ 1,050,356	\$ 8,079,989
Tuition-Out of District	\$ 4,260,852	\$ 745,574	\$ 748,052	\$ 5,754,478
Tuition-Non-Resident	\$ 488,552	\$ 85,488	\$ 85,772	\$ 659,812
Total Tuition and Required Fees	\$ 10,732,160	\$ 1,877,939	\$ 1,884,180	\$ 14,494,279

Value of \$1 per 1 SCH in Tuition or Fees

Residency	Tuition	General Use Fee	Flat Rate Fees	FY 2025
Tuition-Resident In- District	\$ 56,839	\$ 56,839	\$ 7,069	\$ 120,747
Tuition-Out of District	\$ 34,813	\$ 34,813	\$ 4,350	\$ 73,976
Tuition-Non-Resident	\$ 2,151	\$ 2,151	\$ 205	\$ 4,507
Total Tuition and Required Fees	\$ 93,803	\$ 93,803	\$ 11,624	\$ 199,230
TPEG Set Aside (6%)	\$ (5,628)			
Net Amount of	\$ 88,175	\$ 93,803	\$ 11,624	

Property Taxes

	Fy 2025 Value	Increased by 1%		2023-2024 Taxable Values
M&O Rate	\$ 0.18320	\$ 0.1850320	Harris	\$ 14,615,774,840 Uncertified
Projected Taxes	\$ 36,877,639		Chambers	\$ 6,013,940,840 Uncertified
Percent Increase	1.0%	\$ 0.0018320		\$ (500,000,000) Uncertified
Value of % Rate Increase	\$ 368,776	\$ 368,776	Certified Tax Base:	\$ 20,129,715,680
M&O Rate Increase/\$100	\$0.01			
Value of Increase	\$2,012,972			

Compensation

Classification	2024 Budget	1%	3%	5%	6%
FT Faculty	\$13,402,715	\$ 134,027	\$ 402,081	\$ 670,136	\$ 804,163
Admin	\$11,307,747	\$ 113,077	\$ 339,232	\$ 565,387	\$ 678,465
Classified Staff	\$6,618,603	\$ 66,186	\$ 198,558	\$ 330,930	\$ 397,116
Total:	\$31,329,065	\$313,291	\$939,872	\$1,566,453	\$1,879,744
Benefits (TRS 8.25% FICA 7.65%)		\$ 49,030	\$ 147,090	\$ 245,150	\$ 294,180
Total Cost		\$362,321	\$1,086,962	\$1,811,603	\$2,173,924