



Notice/Agenda of August 2023 Regular BOT Meeting

**The Board of Trustees
College of the Mainland
Doyle Family Administration Boardroom (A129)
Monday, August 28, 2023
1200 Amburn Road
Texas City, TX 77591**

August 2023 Regular BOT Meeting of the Board of Trustees of College of the Mainland will be held Monday, August 28, 2023, beginning at 1:30 PM in the Doyle Family Administration Boardroom (A129), 1200 Amburn Road, Texas City, Texas 77591.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. The items listed in this notice may be considered in any order at the discretion of the Chair or Board and items listed for closed session discussion may be discussed and/or approved in open session and vice versa as permitted by law.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. **Call to Order**
2. **Pledge of Allegiance (American Flag), Texas Pledge & a Moment of Silence**
3. **Roll Call & Determination of Quorum**
4. **Minutes**
 - A. Consideration of and Possible Action to Approve the Full Board Minutes of Monday, July 24, 2023
5. **COM Foundation**
 - A. Marathon will Present a Check to the Board of Trustees in the Amount of \$150,000 for Scholarships at COM
 - B. Valero will Present a Check to the Board of Trustees in the Amount of \$187,341 for the Process Technology Program at COM
6. **Comments from the Community**
 - A. Students
 - B. Employees
 - C. Other Citizens
7. **Constituent Leader Activity Reports**
 - A. Faculty Senate - Dr. Elaine Childs
 - B. Professional Council - Alisha Lyon
 - C. Classified Council - Jennifer Denison
8. **Internal Auditor**
 - A. Consideration of and Possible Action to Accept the Internal Audit Report as Presented on Academics and Curricular Activities on August 28, 2023
 - B. Consideration of and Possible Action to Accept the Annual Internal Audit Report, as Presented on August 28, 2023
9. **Human Resources Items**

- A. Appointment Nominations
 - 1. Consideration of and Possible Action to Approve the Appointment Nomination of Shani Johnson to the Position of Director of Instructional Support, Tutoring Center
- B. Consideration of and Possible Action to Accept the Non-Contractual Positions Hiring Report as Written
- 10. **Policy**
 - A. Consideration of and Possible Action to Approve the Revisions to COM Local Policies CM, CT, DEA, DH, FD, FFE, FLBE and GDA, and Approve New Policies DEAA and DEAB
 - 1. CM(LOCAL) - Facilities Construction
 - 2. CT(LOCAL) - Intellectual Property
 - 3. DEA(LOCAL) - Compensation and Benefits Compensation Plan
 - 4. DEAA(LOCAL) - Compensation Plan Incentives and Stipends
 - 5. DEAB(LOCAL) - Compensation Plan Wage and Hour Laws
 - 6. DH(LOCAL) - Employee Standards of Conduct
 - 7. FD(LOCAL) - Tuition and Fees
 - 8. FFE(LOCAL) - Student Welfare Freedom from Bullying
 - 9. FLBE(LOCAL) - Student Conduct Alcohol and Drug Use
 - 10. GDA(LOCAL) - Community Expression and Use of College Facilities Conduct on College District Premises
 - B. Resolution
 - 1. Consideration of and Possible Action to Approve Resolution 2023.08.28 Delegating Authority to the President to Make Decisions Regarding Employee Compensation and Assignment During Emergency Closures
- 11. **Consideration of and Possible Action to Approve Resolution 2023.08.28.1 to Adopt the Prevailing Wage Rates Setting the Minimum Hourly Wages Paid to Construction Workers Engaged in Public Works on COM Projects**
- 12. **Consideration of and Possible Action to Ratify the Determination of the Pricing Committee Relating to the College of the Mainland Limited Tax Revolving Note Program and Approve the Execution of the Note Purchase Agreement with Frost Bank in Accordance with the Term Sheet from Frost Bank and Texas First Bank Dated August 10, 2023**
- 13. **Consideration of and Possible Action to Adopt the College of the Mainland "Fiscal Analysis and Budget" as Presented by the Administration for Academic/Fiscal Year 2023-2024**
- 14. **2024 Tax Rate**
 - A. Consideration of and Possible Approval of a Resolution Calling for the Defeasance and Redemption of Certain Outstanding College of the Mainland Limited Tax General Obligation Bonds, Series 2019; Directing the Redemption of Such Bonds; and Containing Other Matters Related Thereto
 - B. Consideration of and Possible Action to Propose a Maintenance and Operations Tax Rate of .1441/100 and an Interest and Sinking Rate of .1244/100 for a Total Rate of .2685/100 for the 2024 Tax Year
A Roll Call Vote is Required
 - C. Consideration of and Possible Action to Approve the Date on which the Board will Adopt the 2024 Tax Rate
- 15. **Consideration of and Possible Action to Approve the Renewal of Contract 16-21 for the Ellucian Colleague Annual Software Maintenance and Services for an Amount Not-to-Exceed \$472,000 to be Paid from FY24 Operating Budget**

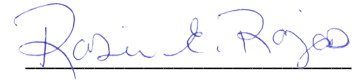
16. **Consideration of and Possible Action to Approve a Three (3) Year Extension of Contract 18-25 for Student Services Call Center and College Switch Board with EdFinancial Services for a Not-to-Exceed Amount of \$221,000 for Year 1 of 3 to be Paid from FY24 Fund Balance**
 17. **Consideration of and Possible Action to Approve the Renewal of Contract 20-01 for Custodial & Maintenance Services with IQS for an Amount Not-to-Exceed \$1,169,220 to be Paid from FY24 Operating Budget**
 18. **Consideration of and Possible Action to Approve the Renewal of Contract 23-15 for Grounds Maintenance & Landscaping Services with Beck Landscaping for an Amount Not-to-Exceed \$325,000 to be Paid from FY24 Operating Budget**
 19. **Consideration of and Possible Action to Update Required Signatories for COM Bank Accounts, as Required by Each Banking Institution**
 20. **Consideration of and Possible Acceptance of the College's Investment Policy CAK(LEGAL) and CAK(LOCAL), Investment Strategy and Dr. David Wesse, Vice President for Fiscal Affairs, and Trudy Trochesset, Controller, as the College's Investment Officers, Effective September 1, 2023**
 21. **Consideration of and Possible Approval of the Unemployment Compensation Insurance Renewal from TASB Risk Management in the Amount of \$60,798**
 22. **Financial Report(s)**
 - A. Consideration of and Possible Action to Accept the July 2023 Investment and Financial Reports
 23. **Consideration of and Possible Action to Approve the Resolution of Galveston Central Appraisal District Board of Directors Nomination**
 24. **Consideration of and Possible Action to Set the December Board of Trustees Meeting on Monday, December 11, 2023, 1:30 p.m.**
 25. **Board Report**
 26. **President's Report**
 - A. Updates
 - B. Reminders/Announcements
 1. Board Meetings
 - September 2023 - Monday, September 25th, 1:30 p.m.
 - October 2023 - Monday, October 23, 1:30 p.m.
 - November 2023 - To be determined, if needed
 - December 2023 - Monday, December 11th, 1:30 p.m. (if approved)
 2. Holiday Reception - Monday, December 11th, 3:00 p.m. - 5:00 p.m., Student Center
 - C. Fall Graduation - Saturday, December 16th, Abundant Life
 - D. Resignations and Retirement Report
 - E. Miscellaneous
27. **Adjournment to closed or executive session pursuant to the Texas Government Code of the Open Meetings Act**
28. **Consideration of and Possible Action on any Items Discussed in Closed Session**
29. **Adjourn**

**If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board reserves the right to conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E, including but not limited to the following provisions;*

1)Section 551.071-consultation with attorney, 2)Section 551.072-deliberation regarding real property, 3) Section 551.073-deliberation regarding prospective gifts, 4)Section 551.074-deliberation regarding personnel matters, and/or complaints against school personnel, 5)Section 551.082-deliberation regarding student disciplinary matters and/or complaints against personnel. 6)Section 551.087-deliberation regarding economic development negotiations, and/or 7)Section 551.089 – deliberation regarding security devices or security audits. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on, Thursday, August 24, 2023, 3:00 P.M

Updated Thursday, August 24, 2023, 4:45 P.M.



Rosie E. Rojas

Board Clerk

Administration

President Warren Nichols Ed.D.

Vice President Jerry Fliger, Ph.D.

Vice President David Wesse, Ph.D.

Vice President Helen Brewer, Ph.D.

Vice President Lisa Watson, Ph.D.



PRESIDENT'S OFFICE

Call to Order

Call to Order on **(insert date)**
at **(insert time)**



PRESIDENT'S OFFICE

Pledge of Allegiance to the American Flag
Texas Pledge
Moment of Silence

The Texas State Flag Pledge
"Honor the Texas flag; I pledge
allegiance to thee, Texas, one state under
God, one and indivisible."



College of the Mainland
Board of Trustees
2023-2024

Mr. Don Gartman,
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2538 Quaker Dr.
Texas City, 77590
409-739-2618
dgartman@com.edu

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Board Vice Chair
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dickson@murray-lobb.com



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Full Board Minutes

Presented for recommended acceptance to Board of Trustees on the same date.

MINUTE ORDER

Motion to be acted upon: "I move the Board of Trustees approve the Full Board Minutes of July 24, 2023.

PURPOSE

To ensure accuracy of the monthly minutes.

BACKGROUND

Minutes are brought forward every month for approval.

IMPLICATIONS

Financial: N/A

Strategic Goal #1: Strategic Goal #5: College of the Mainland will provide services/processes that enhance the integrity/safety/quality of the institution (including physical facilities) and that enhance the quality of the faculty and staff.

Human Resources: N/A

Attachments

1. Minutes of 7/24/23

**College of the Mainland Board of Trustees
Minutes of Monday, July 24, 2023
1:30 p.m., Doyle Family Administration Building**

Call to Order

Don Gartman called the meeting to order at 1:30 p.m.

Pledge of Allegiance (American Flag), Texas Pledge & a Moment of Silence

Roll Call & Determination of Quorum

Roll call indicated that all Trustees were present, except Verna Henson.

Minutes

Consideration of and Possible Action to Approve the Full Board Minutes of Monday, June 26, 2023

Alan Waters moved the Board of Trustees approve the Full Board Minutes of Monday, June 26, 2023. Melissa Skipworth seconded the motion; all voted in approval.

Tax Increment Reinvestment Zone Presentation by the City of Dickinson

Representatives from the City of Dickinson presented a request for a Tax Increment Reinvestment Zone.

Comments from the Community

Other Citizens

Paul Delaney, La Marque resident, spoke to the Board regarding the proposed purchase of the Mall of the Mainland.

Tammy Steamburg, Dickinson resident, spoke to the Board regarding the proposed Dickinson TIRZ.

Pastor James Daniels, Texas City resident, spoke to the Board regarding the proposed purchase of the Mall of the Mainland.

Tim Wark, Houston resident spoke to the Board regarding the proposed contract for the demolition of the Technical Vocational Building.

Constituent Leader Activity Reports

Professional Council – Brad Denison, Professional Council Vice President, updated the Board on professional employee activities.

Human Resources Items

Appointment Nominations

Consideration of and Possible Action to Approve the Appointment Nomination of Michael Bell to the Position of Program Coordinator II, Law Enforcement Academy, Public Services Careers Department

Melissa Skipworth moved the Board of Trustees approve the appointment of Michael Bell to the position of Coordinator II, Law Enforcement Academy, Public Services Careers Department. Alan Waters seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve the Appointment Nomination of Dr. Marita Esposito to the Position of Dean of Students, Dean of Students Department

Alan Waters moved the Board of Trustees approve the appointment of Dr. Marita Esposito to the position of Dean of Students, Dean of Students Department. Melissa Skipworth seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve the Appointment Nomination of Andrew Gregory to the Position of Assistant Professor – Business, Business Department

Melissa Skipworth moved the Board of Trustees approve the appointment of Andrew Gregory to the position of Assistant Professor – Business, Business Department. Dawn King seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve the Appointment Nomination of Mariela Gutierrez to the Position of Senior Research Analyst, Office of Planning, Effectiveness, Analytics & Research Department

Melissa Skipworth moved the Board of Trustees approve the appointment of Mariela Gutierrez to the position Senior Research Analyst, Office of Planning, Effectiveness, Analytics & Research Department. Kyle Dickson seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve the Appointment Nomination of Dr. David Wesse to the Position of Vice President for Fiscal Affairs, Vice President for Fiscal Affairs Division

Alan Waters moved the Board of Trustees approve the appointment of Dr. David Wesse to the position of Vice President for Fiscal Affairs, Vice President for Fiscal Affairs Division. Kyle Dickson seconded the motion; all voted in approval.

Consideration of and Possible Action to Accept the Non-Contractual Positions Hiring Report as Written

Melissa Skipworth moved the Board of Trustees accept the Non-Contractual Positions Hiring Report as amended by Dr. Nichols. Bill McGarvey seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve Award of Contract 23-23 to AAR Incorporated for the Abatement and Demolition of the Existing Technical Vocation Building for a Contract Amount Not-to-Exceed \$776,500 to be Paid with 2018 Bond Funds

Alan Waters moved the Board of Trustees approve award of contract 23-23 to AAR Incorporated for the abatement and demolition of the existing Technical Vocation Building for a contract amount not-to-exceed \$776,500 to be paid with 2018 bond funds. Bill McGarvey seconded the motion; all voted in approval.

Architectural Services

Consideration of and Possible Action to Approve Award of Contract 23-24 to Joiner Architects for Architectural Services for the Design of the Industrial Education Building Renovations for a Not-to-Exceed Amount of \$700,000 Plus any Reimbursable and Supplemental Services Approved by the Owner, as Identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be Paid with 2023 Bond Funds

Bill McGarvey moved the Board of Trustees approve award of contract 23-24 to Joiner Architects for architectural services for the design of the Industrial Education Building renovations for a not-to-exceed amount of \$700,000 plus any reimbursable and supplemental services approved by the Owner, as identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be paid with 2023 bond funds. Alan Waters seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve Award of Contract 23-25 to Joiner Architects for Architectural Services for the Design of the Welding Building Addition/Renovation for a Not-to-Exceed Amount of \$525,000 Plus any Reimbursable and Supplemental Services Approved by the Owner, as Identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be Paid with 2023 Bond Funds

Bill McGarvey moved the Board of Trustees approve award of contract 23-25 to Joiner Architects for architectural services for the design of the Welding Building addition/renovation for a not-to-exceed amount of \$525,000 plus any reimbursable and supplemental services approved by the Owner, as identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be paid with 2023 bond funds. Melissa Skipworth seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve Award of Contract 23-26 to RDLR Architects for Architectural Services for the Design of the New Public Services Center for a Not-to-Exceed Amount of 7.75% of the Final Cost of the Work Plus any Reimbursable and Supplemental Services Approved by the Owner, as Identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be Paid with 2023 Bond Funds

Melissa Skipworth moved the Board of Trustees approve award of contract 23-26 to RDLR Architects for architectural services for the design of the new Public Services Center for a not-to-exceed amount of

7.75% of the final cost of the work plus any reimbursable and supplemental services approved by the Owner, as identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be paid with 2023 bond funds. Dawn King seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve Award of Contract 23-27 to Cannon Design, Inc. for Architectural Services for the Design of a New Library Classroom Building for a Not-to-Exceed Amount of \$5,735,089 Plus any Reimbursable and Supplemental Services Approved by the Owner, as Identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be Paid with 2023 Bond Funds

Alan Waters moved the Board of Trustees approve award of contract 23-27 to Cannon Design, Inc. for architectural services for the design of a new Library Classroom Building for a not-to-exceed amount of \$5,735,089 plus any reimbursable and supplemental services approved by the Owner, as identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be paid with 2023 bond funds. Melissa Skipworth seconded the motion; all voted in approval.

Consideration of and Possible Action to Approve Award of Contract 23-28 to Joiner Architects for Architectural Services for the Design of a Complete Interior Classrooms and Offices Buildout on STEAM Level 4, for a Fee of 7% of Estimated Final Construction Costs of \$3,165,000, for an Amount Not-to-Exceed \$221,550 Plus any Reimbursable and Supplemental Services Approved by the Owner, as Identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be Paid with 2018 Bond Funds

Melissa Skipworth moved the Board of Trustees approve award of contract 23-28 to Joiner Architects for architectural services for the design of a complete interior classrooms and offices buildout on STEAM level 4, for a fee of 7% of estimated final construction costs of \$3,165,000, for an amount Not-to-Exceed \$221,550 plus any reimbursable and supplemental services approved by the Owner, as identified in the AIA B-101 Standard Form of Agreement Between Owner and Architect to be paid with 2018 bond funds. Alan Waters seconded the motion; all voted in approval.

Consideration of and Possible Action to Accept the Workers' Compensation Insurance Renewal Proposal from TASB Risk Management in the Amount of \$130,548

Bill McGarvey moved the Board of Trustees accept the Workers' Compensation Insurance Renewal Proposal from TASB Risk Management in the amount of \$130,548. Melissa Skipworth seconded the motion; all voted in approval.

Financial Report(s)

Consideration of and Possible Action to Accept the June 2023 Investment and Financial Reports

Alan Waters moved the Board of Trustees accept the June 2023 Investment and Financial Reports. Melissa Skipworth seconded the motion; all voted in approval.

Board Report

Melissa Skipworth met with Cora Lee Jackson, The League of Women Voters, Galveston County. Cora would like to speak at the next board meeting. **Note:** Ms. Jackson was referred to COM staff to coordinate with this group.

President's Report

Updates

Reminders/Announcements

Board Meetings

August 2023 – Monday, August 28th, 1:30 p.m.

September 2023 – Monday, September 25th, 1:30 p.m.

Fall Graduation - Saturday, December 16th

Resignations and Retirement Report

Miscellaneous

Reception for Clen Burton, July 31st

Arrangements for Mrs. Bennie Matthews have been sent to the campus.

Executive Session 2:54 p.m.

Don Gartman read the paragraph allowing the Board to move into executive session.

Open Session 3:55 p.m.

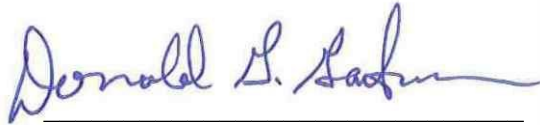
Upon reconvening, Melissa Skipworth moved that the Board of Trustees decline the offer to purchase real estate located in Texas City at the Mainland City Centre and authorize the construction of the new Corporate and Continuing Education building on COM's main campus. Bill McGarvey seconded the motion; all voted in approval. **NOTE: Kyle Dickson abstained from voting on this item.**

Alan Waters moved for adjournment. Bill McGarvey seconded the motion.

Adjournment at 3:56 p.m.



Melissa Skipworth, Secretary
Board of Trustees



Don Gartman, Chair
Board of Trustees



Foundation Check Presentations

Presented by Lisa Watson - VP, Inst. Adv./Exec Dir, COM Foundation

Marathon Petroleum

- \$150,000 check for scholarships at COM

Valero

- \$187,341 check for the Process Technology Program at COM

Questions?



PRESIDENT'S OFFICE

MEMO

To: Dr. Warren Nichols

From: Dr. Lisa Watson

Date: August 7, 2022

Subject: BOT Agenda Item

Marathon will present a check to the Board of Trustees in the amount of \$150,000 for scholarships at COM.



PRESIDENT'S OFFICE

MEMO

To: Dr. Warren Nichols

From: Dr. Lisa Watson

Date: August 7, 2022

Subject: BOT Agenda Item

Valero will present a check to the Board of Trustees in the amount of \$187,341 for the Process Technology Program at COM.

Comments from the Community

A citizen desiring to appear before the Board of Trustees shall complete a Public Comment Request Form indicating the topic about which they wish to speak which shall be filed with the Board Clerk ten (10) minutes prior to the start of the meeting. Time allotted each citizen or organization shall be limited to five minutes. The total time for hearing of citizens shall be no more than 60 minutes at any one meeting. Presentation of matters concerning a complaint or charge against a College District employee or officer will be heard in closed session unless the individual who is the subject of the change or complaint requests a public hearing.

We appreciate your concerns. If the matter(s) you raise are not included on the board agenda, state law, specifically the Texas Open Meetings Act, prohibits the Board from discussing, commenting on or taking action on these issues at this board meeting. Thank you.



PRESIDENT'S OFFICE

Constituents Leader Activity Reports

A. Faculty Senate - Dr. Elaine Childs

B. Professional Council – Alisha Lyon

C. Classified Council – Jennifer Denison



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Internal Audit Report – Academics and Curricular Activities

Presented for recommended acceptance to Board of Trustees on the same date.

MINUTE ORDER

Motion to be acted upon: “I move the Board of Trustees Accept the Internal Audit Report on Academics and Curricular Activities, as presented on August 28, 2023.”

PURPOSE

To provide the Board of Trustees with information regarding the Academics and Curriculars Internal Audit that was performed, including the procedures performed, results, recommendations for improvement, and management responses.

BACKGROUND

Internal Audit Reports are presented to the Board as they become available for discussion and acceptance.

IMPLICATIONS

Financial: N/A

Strategic Goal #1: N/A

Student Services: N/A

Attachments

1. IA #02-22 Internal Audit Report over Academics and Curricular Activities

College of the Mainland

IA #02-2022 Internal Audit over Academics and
Curricular Activities

Report Date: December 9, 2022

Issued: May 11, 2023

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Dr. Warren Nichols
President
College of the Mainland
1200 Amburn Road
Texas City, Texas 77591

This report presents the results of the internal audit procedures performed for College of the Mainland (the College) during the period July 25, 2022 through December 9, 2022 relating to the Academics and Curricular Activities processes of the College.

The objectives of the internal audit were to evaluate the design and effectiveness of College of the Mainland's Academics and Curricular Activities processes as follows:

- A. Determine if internal controls are designed to ensure the effective management, administration, and compliance of the Academics and Curricular Activities and responsibilities.
- B. Ensure that controls over the selected critical processes within the Academics and Curricular activities and processes are operating efficiently, effectively, and resulting in consistent and compliant procedures that meet student and college needs.

To accomplish these objectives, we conducted interviews and walkthroughs with personnel responsible for Academics and Curricular activities and processes within the Instruction and Public Service Careers Departments. We also examined existing documentation, evaluated internal controls over the processes, and performed specific testing procedures to assess controls. Our coverage period was from June 1, 2021 through June 31, 2022 . Procedures were performed and completed on December 9, 2022.

The following report summarizes the findings identified, risks to the organization, recommendations for improvement and management's responses.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
December 9, 2022

College of the Mainland

Internal Audit Report over Academics and Curricular Activities

December 9, 2022

Issued: May 11, 2023

Background

College of the Mainland was established in 1966 with the mission to be a learning centered, comprehensive community college dedicated to student success and the intellectual and economic enrichment of the diverse communities it serves. Each year, the College has over 2,000 students who enroll each semester in its various areas of study, which span across 30 Associate programs and 40 certificate programs. The College offers degrees that prepare students to transfer to four-year universities plus degrees and certificates that provide students with in-demand workforce skills for rapid employment. Since its founding in 1966, the College has awarded thousands of degrees and certificates in the arts and applied sciences.

The Instruction Department (Department) at College of the Mainland (the College) is responsible for overseeing and managing the academic functions and activities, including the planning and maintenance of the College's Core Curriculum. The Instruction Department also oversees the development of the College's Curriculum standards in accordance to the College's accreditations requirements through the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC.). The Instruction Department is also responsible for the creation, review and approval, modification, periodic evaluation, and sunseting of the College's various programs and degrees, including transfer and public service career programs. Lastly, the Instruction Department manages the alignment and integration of certificate programs and ensures the proper sunseting of the certificate programs.

Audit Objective and Scope

The audit focused on the Academics and Curricular Activities and processes performed within the Instruction and Public Service Careers Departments and carried out by Deans and Faculty throughout the College. We reviewed the procedures in place for appropriate risk and regulatory coverage and compliance to ensure efficient and effective processes. The scope included an evaluation of the processes currently in practice covering the activities within the key areas, including:

- Course Substitutions and Core Curriculum
 - Course Substitutions for Course Credit
 - Core Curriculum Planning & Maintenance
- Curriculum Standards and Development
 - Creation, Evaluation and Approval of Curriculum
 - Curriculum Committee Oversight
 - Faculty Credential Validation and Management
 - Maintaining Compliance with SACCS through Curriculum Development
- AA, AS, and AAS Programs
 - New Program Creation and Modality Determination, Review and Approval, including Continuing Education Overlays
 - Program Modification and Alignment
 - Transfer Programs
 - Program Annual Review
 - Sunseting of Programs
- Certificate Programs
 - Integration of Certifications Programs
 - Sunseting of Certificate Programs
 - Occupational Skills Awards (OSA) Administration and Management

College of the Mainland

Internal Audit Report over Academics and Curricular Activities

December 9, 2022

Issued: May 11, 2023

- Online Courses
 - Online Courses Creation, Review and Approval
 - Online Courses Platform Management
- Public Service Careers (Credit side only)
 - Public Service Careers Creation, Review and Approval
 - Admissions and Record Keeping

Our procedures were designed to ensure relevant risks were covered and verified the following:

Course Substitutions and Core Curriculum

- Course Substitutions were consistently reviewed and approved based on established criteria.
- Core curriculum was appropriately developed, reviewed and approved
- Changes to core curriculum were appropriately reviewed and approved

Curriculum Standards and Development

- The Curriculum Committees was comprised of appropriate College personnel
- Curriculum was developed in accordance with SACCs requirements
- Substantive changes to the Curriculum were appropriately approved and validated for compliance with SACCS
- Compliance reports were appropriately reviewed and approved
- Compliance reports were completed and submitted timely

AA, AS, and AAS Programs

- AA, AS, and AAS programs were reviewed and approved by appropriate individuals
- Programs were monitored on a routine basis for adequate performance and compliance
- Changes made to programs and their modality were appropriately authorized, reviewed and approved
- Transfer programs were routinely evaluated, reviewed, and approved
- Programs with low enrollment were evaluated annually and discontinued as appropriate
- Faculty credentials were appropriately and timely validated, reviewed and approved

Certificate Programs

- Certificate programs were periodically assessed and evaluated
- Certificate programs with low enrollment were evaluated annually and discontinued as appropriate
- Alignment and integration of certificate programs to AA, AS, and AAS programs was performed annually and were properly reviewed, monitored, and approved
- Occupational Skills Awards (OSAs) were appropriately reviewed and approved

Online Courses

- Online courses were appropriately reviewed and approved
- Online courses were monitored and periodically assessed
- Online course assessment outcomes were performed, documented and reviewed
- Data used to evaluate course outcomes was complete and accurate
- Results of course outcomes were used to evaluate future course modality

College of the Mainland

Internal Audit Report over Academics and Curricular Activities

December 9, 2022

Issued: May 11, 2023

Public Service Careers

- Public Service Careers were reviewed and approved by appropriate individuals
- Public Service Careers were monitored and evaluated on a routine basis
- Admissions and student records reviewed were performed consistently and according to established criteria

The scope of the audit did not include the following Academics and Curricular Activities processes/subprocesses:

- Admissions and Registration
- Financial Aid
- Student Services
- Workforce and Continuing Education (non-credit and lifelong learning)

Our procedures included interviewing key personnel within the College's Instruction and Public Service Careers Department to gain an understanding of the current processes in place, examining existing documentation, performing walkthroughs and evaluating the internal controls over the process. Our coverage period was from June 1, 2021 through June 31, 2022 .

The objectives of this internal audit were as follows:

- A. Determine if internal controls are designed to ensure the effective management, administration, and compliance of Academic and Curricular activities and responsibilities.
- B. Ensure that controls over selected critical processes within the Academics and Curricular Activities and processes are operating efficiently, effectively, and resulting in consistent and compliant procedures that meet student and college needs.

Executive Summary

Through our interviews, evaluation of internal control design and testing of transactions, we identified 7 findings. The listing of findings include those items that have been identified and are considered to be non-compliance issues with documented College of the Mainland policies and procedures, rules and regulations required by law, or where there is a lack of procedures or internal controls in place to cover risks to the College. These issues could have significant financial or operational implications.

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A summary of our results, by audit objective, is provided in the table below. See *the Appendix* for an overview of the Assessment and Risk Ratings.

Overall Assessment		Satisfactory
Scope Area	Result	Rating
<p>Objective A: Determine if internal controls are designed to ensure the effective management, administration, and compliance of Academic and Curricular activities and responsibilities.</p>	<p>We identified 63 controls in place in the Academic and Curricular processes. However, there are opportunities to strengthen the existing processes and internal control environment including:</p> <ul style="list-style-type: none"> • Develop, implement, and communicate to all faculty an evaluation criteria, systematic process, and checklist to be used during the review and approval or denial process of a student's petition for course substitution. • Implement a policy and procedure to manage all compliance reports and require proper segregation of duties for the review and approval of compliance reports prior to submission to outside parties. • Formally define a timeline with key milestones for the program closure process, including initial determination through the teach-out plan creation and communication to students processes. • Consider systematic options to manage and track Fire Academy Applicants and all the required information and documentation submitted by the students. 	Satisfactory
<p>Objective B: Ensure that controls over selected critical processes within the Academics and Curricular Activities processes are operating efficiently, effectively, and resulting in consistent and compliant procedures that meet student and college needs.</p>	<p>Controls are in place; however, all are not consistently executed as designed. We identified the following opportunities for improvement:</p> <ul style="list-style-type: none"> • Ensure the most recent and updated version of the program modification evaluation forms are used for all program/ degree, certificate, and core curriculum change requests. • Update the composition section of the Curriculum Committee Guidelines to include the quorum that must be present in order to ensure voting on key topics can take place. 	Satisfactory

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Other opportunities for improvement were identified through our interviews, evaluation of internal control design and transactional testing. These observations include those items that are not considered to be non-compliance issues with documented College policies and procedures. These are considered process improvement observations and the intent for the recommendations are to strengthen current College processes and controls. These observations were provided to management separately.

Conclusion

Based on our evaluation, the Academics and Curricular Activities processes have procedures and controls in place designed to mitigate risks within the significant processes. However, we identified opportunities to strengthen the processes and effectiveness of controls within the in-scope processes.

Most significantly, we recommend that the College develop, implement and communicate to all faculty an evaluation criteria and checklist to be used during the review and approval or denial process of a student's petition for course substitution. Management should coordinate with the Faculty Senate to update the composition section of the Curriculum Committee Guidelines to include the quorum that must be present in order to ensure voting on key topics can take place. Further, management should implement a policy and procedure to manage all compliance reports and require proper segregation of duties for the review and approval of compliance reports prior to submission to outside parties.

Further, the College should formally define a timeline with key milestones for the program closure process, including initial determination through the teach-out plan creation and communication to student's processes. Management should also ensure the most recent and updated version of the program modification evaluation forms are used for all program/ degree, certificate, and core curriculum change requests. Additionally, Management should ensure that all signatures from required key individuals are obtained, documented and retained for the department's records.

Lastly, we recommend that the Public Service Careers coordinate with IT to consider systematic options to manage and track Fire Academy Applicants and all the required information and documentation submitted by the students. The systematic option should allow the upload of required documents and the efficient tracking and managing of the submitted documentation.

**Detailed Procedures Performed, Findings,
Recommendations and Management
Response**

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Detailed Procedures Performed, Findings, Recommendations and Management Response

Our procedures included interviewing key personnel within the Instruction and Public Service Careers Departments to gain an understanding of the current processes in place, examining existing documentation, performing walkthroughs of the process, evaluating the internal controls over the process, and testing the effectiveness of the controls in place.

Objective A: Design of Internal Controls

Determine if internal controls are designed to ensure the effective management, administration, and compliance of Academic and Curricular activities and responsibilities.

Procedures Performed: We gained an understanding of the current Academics and Curricular Activities processes by conducting interviews and walkthroughs with key personnel within the Instruction and Public Service Careers Departments and examined existing documentation to gain an understanding of the current Academics and Curricular Activities processes from course substitution and core curriculum, through AA, AS and AAS programs, certificates programs, online courses and public service careers. We documented our understanding of the process in a bullet point format, identifying controls over the following critical sub processes:

- Course Substitutions and Core Curriculum
 - Course Substitutions for Course Credit
 - Core Curriculum Planning & Maintenance
- Curriculum Standards and Development
 - Creation, Evaluation and Approval of Curriculum
 - Curriculum Committee Oversight
 - Faculty Credential Validation and Management
 - Maintaining Compliance with SACCS through Curriculum Development
- AA, AS, and AAS Programs
 - New Program Creation and Modality Determination, Review and Approval, including Continuing Education Overlays
 - Program Modification and Alignment
 - Transfer Programs
 - Program Annual Review
 - Sunsetting of Programs
- Certificate Programs
 - Integration of Certifications Programs
 - Sunsetting of Certificate Programs
 - Occupational Skills Awards (OSA) Administration and Management
- Online Courses
 - Online Courses Creation, Review and Approval
 - Online Courses Platform Management
- Public Service Careers (Credit side only)
 - Public Service Careers Creation, Review and Approval
 - Admissions and Record Keeping

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We evaluated whether the identified internal controls are sufficiently designed to comply with College policies and procedures and mitigate the critical risks associated with the Academics processes. We identified any unacceptable risk exposures due to control gaps in the existing control structure as well as opportunities to strengthen the effectiveness and efficiency of the existing procedures. Additionally, we evaluated the existing control design to verify that College processes are designed to ensure compliance with relevant guidance and regulations.

Results: We identified 63 unique internal controls in place over the significant activities within the Academics processes. We identified four areas for improvement that should be made in the processes, policies and procedures.

Process Area	Control Coverage	Findings
Academics and Curricular Activities Processes		
Course Substitutions and Core Curriculum	8	Finding 01
Curriculum Standards and Development	22	Finding 02
AA, AS, and AAS Programs	16	Finding 03
Certificate Programs	0	-
Online Courses	3	-
Public Service Careers (Credit side only)	14	Finding 04
Total	63	

Finding 01 – MODERATE – Course Substitution Process: The College does not have a formal and documented evaluation criteria and checklist to follow and support decisions when approving and/or denying a student's course substitution request. Additionally, a formal list of all course substitutions (approved and/or denied) is not maintained nor managed by the Academics Department to provide precedent on future decisions.

We selected and reviewed course substitution requests during our scope period of June 1, 2021 through June 31, 2022 to verify that each of the requests were appropriately completed, reviewed and approved. Of the 15 samples of course substitutions evaluated, we identified the following exceptions:

- o Six of the 15 course substitution packets were incomplete, which did not include some if not all the key supporting documentation, such as the academic evaluation, the course description from both catalogs, or supporting documentation used for the evaluation and decision.

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- o Eight of the 15 course substitution forms were missing one of the following: dated signature from key authorized individuals, the student's dated signature, one of the key authorized individuals' approval / denial decisions, the admissions office's approval / denial decision and dated signature, and / or a date on one of the key authorized individuals' approval signature

Recommendation: We recommend that Instruction develop, implement and communicate to all faculty an evaluation criteria and checklist to be used during the review and approval or denial process of a student's petition for course substitution. The checklist should be utilized to ensure policy and procedure are being followed, including the completion of the course substitution form and incorporating the obtainment of approvals by authorized individuals. In addition, a listing of course substitutions, both those approved and denied, should be maintained to manage and refer as guidance when making future decisions, based on precedent.

We also recommend that the Department coordinate with IT to consider a systematic process for the submission and review of course substitutions to enable an efficient evaluation of these requests, including the development of an approval workflow in accordance to the Department's course substitution request policy and process

Management's Response: The Instructional Operations Manger has begun keeping a spreadsheet of approved course substitutions by instruction. The spreadsheet will also note that the substitution is reflected in the degree audit of the student. Standard evaluation criteria will include the following: 1. Courses from a lower division cannot be substituted for an upper division (e.g., 1101 cannot count for 2101) 2. Courses must be the same number of credits 3. If course is needed in the degree plan for reason other than meeting the core, student must take the course listed. Other criteria for substitution are dependent on the context. If a program has ceased offering a course and a substitution is required would be such an example

Management will also work with IT to develop a dynamic form for the course substitutions process. Substitutions will be stored in the student records in Admissions.

Responsible Party: Instructional Operations Manager

Implementation Date: April 1, 2023. For dynamic form, June 1, 2023

Finding 02 – MODERATE - Compliance Reporting: A formal comprehensive list of all compliance reports is not maintained and managed by the College to ensure all compliance requirements are fulfilled. Additionally, segregation of duties for the review and approval of compliance reports prior to submission to the accrediting agency is not consistent across the College, including reports submitted to Public Service Careers & Allied Health accrediting agencies for Public Service Careers and Allied Health programs.

We selected and reviewed compliance reports during our scope period of June 1, 2021 through June 31, 2022 to verify that the reports were reviewed and approved by management and submitted to the accrediting agency timely. Of the three compliance reports sampled, we identified the following exceptions:

- o two of the three reports were not reviewed prior to submission
- o two of the three reports were not submitted timely, including being submitted between 32 and 55 days late

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Additionally, two of the Program Directors did not provide the list of compliance reports, therefore we were unable to validate that they were complete, approved, and submitted timely to their respective accrediting agencies

Recommendation: We recommend that Instruction implement a policy and procedure to require proper segregation of duties for the review and approval of compliance reports prior to submission to outside parties. In addition, we recommend that Instruction coordinate with the Program Director's to create, maintain and manage a central list of all the compliance reports that must be submitted to their respective accrediting agencies annually

Management's Response: The VP for Instruction Office will be the repository for the list of compliance reports. The process will require the Deans to update the checklist and reports in a timely manner. The Dean of Instruction for the program will provide a signature page confirming that the report was reviewed and submitted.

Responsible Party: Instructional Operations Manager
Implementation Date: April 1, 2023

Finding 03 – MODERATE – Program Closures: The College does not have an established timeframe with expected milestones for the development and communication of a teach-out plan to students following the determination and submission of a program closure to the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC.) SACSCOC guidelines state that Colleges can begin implementing a teach-out plan generally after it has been submitted to SACSCOC to ensure sufficient notice to the impacted students, however the point of determination, development of the teach-out plan, and communication to the students is not defined by milestones or performed consistently. Additionally, the College does not maintain and manage a formal list of program closures to be referenced for future program determinations.

We selected and reviewed program closures that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify the programs were appropriately reviewed, approved, closed, and communicated timely. Of the four program closures sampled, we identified the following exceptions:

- All four program closure requests were made and submitted to SACSCOC by the Vice-President of Instruction and not the College President, as stated in the College's Curriculum Committee Guidelines.
- Supporting evidence showing of how the program closure notification letter was sent to the students was not included in the support provided to validate.

Recommendation: We recommend that Instruction formally define a timeline with key milestones for the program closure process, including initial determination through the teach-out plan creation and communication to students processes. Additionally, we recommend that Instruction coordinate with IT to determine if the Desire2Learn (D2L) application has a reporting feature that could be managed and queried to include closed degrees and programs. Alternatively, Instruction could develop an internal SharePoint site to track, manage, and reference closed programs and their status.

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Furthermore, we recommend that Instruction reevaluate and update current policy to possibly include the President or his designee/VPI as part of the authoritative guidance for who can make decisions on program closures/deactivations. Instruction should also ensure that the approval of the President or designees be documented and retained within college records and program closure forms.

Lastly, we recommend that Instruction ensure that evidence of students being notified in a timely and reasonable manner of their program closure is retained for the College's records

Management's Response: A process for milestones for program closures will be created. Notification of program closures will be sent to the curriculum committee with the submission packet and a copy will be sent to the President for his acknowledgement. A copy of the email sent to students will be kept with the department.

Responsible Party: Vice President of Instruction

Implementation Date: May 1, 2023

Finding 04 – MODERATE - Public Service Careers (PSC) - Fire Academy: The Fire Academy's students' application and required documentation processes are tracked and monitored manually and not through Colleague or other system to efficiently identify missing or incomplete support. We selected and reviewed Fire Academy Applications that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify that all required documentation was obtained from students and properly reviewed and approved prior to acceptance into the program. From the five applications samples, we identified the following exceptions:

- One of the student application packets was not made available for review and testing
- We could not validate that the Fire Academy received a complete package from four of the tested students in a timely manner.
- Evidence of review/approval of one of the student application packets was not documented and retained for the Department's records.

Recommendation: We recommend that the Public Service Careers coordinate with IT to consider systematic options to manage and track Fire Academy Applicants and all the required information and documentation submitted by the students. The systematic option should allow the upload of required documents and the tracking of the submitted documentation. Additionally, the process should include an approval workflow to ensure that the appropriate review and approval is performed over the documents. In the near term, we recommend that the Public Service Careers update the existing checklist utilized to include a space for both the preparer and reviewer to sign and date to evidence the review and confirm that the students' application package submitted is complete

Management's Response: A checklist will be created for Fire Academy applicants and criteria must be met before a student can begin in the program.

Responsible Party: Chair of the Public Service Careers

Implementation Date: April 1, 2023

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Objective B: Effectiveness of Internal Controls

Ensure that controls over selected critical processes within the Academics and Curricular Activities processes are operating efficiently, effectively, and resulting in consistent and compliant procedures that meet student and college needs.

- 1. Procedures Performed:** We selected and reviewed a sample of 15 course substitution requests during our scope period of June 1, 2021 through June 31, 2022. We verified that each of the requests were appropriately completed, reviewed and approved.

Results: We identified instances in which the internal controls for documenting and supporting the course substitution process, such as complete forms and supporting documentation, were not executed consistently and according to established processes and procedures.

Refer to **Finding 01 – MODERATE – Course Substitution Process.**

- 2. Procedures Performed:** We selected and reviewed a sample of 14 programs / degrees, certificates and core curriculum modifications that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify that they were appropriately developed, documented, reviewed and approved.

Results: We identified instances in which the internal controls for evidencing the development, documentation, review and approval of the modifications sampled were not executed consistently and according to established processes and procedures.

Finding 05 – MODERATE – Modifications to Programs/Degrees, Certificates, and Core Curriculum: We selected and reviewed programs / degrees, certificates and core curriculum modifications that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify that they were appropriately developed, documented, reviewed and approved. Of the 14 samples evaluated, we identified the following exceptions:

- For eight of the 14 samples, we identified that not all individuals required to attend the Curriculum Committee, as stated in the Curriculum Committee Guidelines, were present during the program review meeting.
- All 14 of the selected samples did not include evidence to verify whether or not the Curriculum Committee members fully considered all the established criteria listed in their guidelines during the evaluation of the modified program, certificate and/or core curriculum changes. If the Curriculum Committee members did utilize all the established criteria in their evaluation, support provided could not indicate that it was done appropriately and correctly.
- All 14 selected samples did not evidence that the modified program, certificate and/or core curriculum was appropriately reviewed and approved (i.e. by Curriculum Committee members, Chief Academic Officer/ VPI, Dean, etc.).
- One of the 14 samples included the Dean's signature that pre-dated the requestor's sign-off.
- One of the 14 samples did not utilize the most recent version of the forms to document the change request

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Recommendation: We recommend that Instruction ensure the most recent and updated version of the program modification evaluation forms are used for all program/ degree, certificate, and core curriculum changes requests. Instruction should also ensure that all signatures from required key individuals are obtained, documented and retained for the department's records. The forms should also include a validation section or statement to indicate that all relevant criteria and guidance was used to evaluate the change request. Additionally, the Department should ensure that approval from the Texas Higher Education Coordinating Board (when/if necessary) are obtained, documented and kept for the college's records.

Lastly, we recommend that Instruction update the composition section of the Curriculum Committee Guidelines to include the quorum that must be present in order to ensure voting on key topics is performed appropriately. If required voting members do not attend, the reason for their absence should be documented within the College's records

Management's Response: A review of forms will take place to ensure that only current forms/information are available for utilization. Management will create a check-list for members to follow when approving curricular changes. Also, a note in Curriculum Committee minutes of meetings will be made to identify that a quorum has been met. Lastly, Management will include THECB approvals of all new programs in the curriculum committee files.

Responsible Party: Vice President for Instruction, Instructional Operations Manager, Co-chairs of Curriculum Committee

Implementation Date: September 1, 2023

- 3. Procedures Performed:** We selected and reviewed 3 compliance reports submitted to respective accrediting agencies during our scope period of June 1, 2021 through June 31, 2022. We verified that each report was appropriately reviewed by College management prior to submission and that each report was completed in accordance to the regulatory requirements and submitted timely.

Results: We identified instances in which the internal controls for reviewing and submitting the compliance reports timely was not executed according to expected and established processes and procedures.

Refer to **Finding 02 – MODERATE - Compliance Reporting.**

- 4. Procedures Performed:** We selected and reviewed 1 new program creation that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify that the new program proposal was appropriately developed, documented, reviewed and approved.

Results: We identified an instance in which the internal controls for evidencing the development, documentation, review and approval of this new program creation was not executed according to expected and established processes and procedures.

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Finding 06 – MODERATE – New Program Creation: We selected and reviewed new program creation that occurred during our scope period of June 1, 2021 through June 31, 2022 to verify that the new program proposal was appropriately developed, documented, reviewed and approved. For the one new program created during the scope period, we identified the following exceptions:

- o Two individuals (Admissions/Registrar & Educational Technology Services) who are to attend the Curriculum Committee meeting were not present and evidence for the reasoning of their absence was not documented
- o Support provided did not include evidence of all the signatory approvals being obtained from required individuals and THECB. Although the Dean's approval was evidenced, the support obtained did not include evidence of the Chief Academic Officer's signatory approval on the New Program Proposal Form.
- o Support did not include evidence of notification to SACSCOC as required when a Substantive Change is involved.
- o Support did include the completion of the THECB's New Academic Associate Degree Program Certification Form, but it did not evidence THECB's approval.
- o Support provided did not include evidence of how the new program was shared with Faculty Senate, Advisement, Admissions, and Financial Aid nor did it include evidence confirming that the catalog was updated upon approval.
- o Evidence of the committee's evaluation of the program being supported by adequate resources, including faculty credentialed to teach in the program, required equipment, space and instructional technology, and library resources, was not retained to evaluate compliance with the established Committee guidelines.

Recommendation: We recommend that Instruction update the composition section of the Curriculum Committee Guidelines to include the quorum that must be present in order to ensure voting on key topics can take place. If required voting members do not attend, the reason for their absence should be documented within the program file.

Furthermore, we recommend that the review and approval of key authorized individuals and regulatory bodies be documented and retained in all the required forms. The new program proposal forms should also include a validation section or statement to indicate that all relevant criteria and guidance was used to evaluate the new program proposal.

Management Response: A review of forms will take place to ensure that only current forms/information are available for utilization. Management will create a check-list for members to follow when approving curricular changes. Also, a note in Curriculum Committee minutes of meetings will be made to identify that a quorum has been met. If a quorum is not met, no formal action can be taken. Lastly, Management will include THECB approvals of all new programs in the curriculum committee files.

Responsible Party: Vice President for Instruction, Instructional Operations Manager, Co-chairs of Curriculum Committee

Implementation Date: September 1, 2023

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5. **Procedures Performed:** We selected and reviewed 15 faculty credentialing packets during our scope period of June 1, 2021 through June 31, 2022. We verified that each faculty credentialing packet was complete, appropriately and timely validated, reviewed and approved prior to the faculty's hiring date.

Results: No findings identified.

6. **Procedures Performed:** We selected and reviewed five Fire Academy student application packages submitted and processed during our scope period of June 1, 2021 through June 31, 2022. We verified that all required documentation was obtained timely from students and the packages were properly reviewed and approved prior to acceptance into the program.

Results: We identified instances in which the internal controls for evidencing the timely receipt, review and approval of required documentation was not executed according to expected and established processes and procedures.

Refer to **Finding 04 – MODERATE - Public Service Careers (PSC) - Fire Academy.**

7. **Procedures Performed:** We selected and reviewed five EMS student application packages submitted and processed during our scope period of June 1, 2021 through June 31, 2022 to verify that all required documentation was obtained timely from students and the packages were properly reviewed and approved prior to acceptance into the program.

Results: We identified instances in which the internal controls for evidencing the timely receipt, review and approval of required documentation was not executed according to expected and established processes and procedures.

- **Finding 07 – MODERATE – Public Service Careers (PSC) – EMS:** We selected and reviewed EMS student application packages submitted and processed during our scope period of June 1, 2021 through June 31, 2022 to verify that all required documentation was obtained timely from students and the packages were properly reviewed and approved prior to acceptance into the program. We identified the following exceptions:
 - Two of the five student application packages tested were received after the due date, which is the Clinical orientation date that occurs the first Saturday after the start of any semester.
 - Support provided for two of our samples did not include the date on which the students submitted their application package. As such, we could not validate that the package was submitted in a timely manner.
 - All five of the sampled application packages contained incomplete required documentation, including COM ID, background check, and proof of vaccinations against certain diseases and evidence of certifications.
 - Four of the five student application packages did not include evidence of review and approval on the package or within the application record.

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Recommendation: We recommend that the Public Service Careers coordinate with IT to determine if Fisdap, the current online program, possesses an automatic reminder feature that the Department can utilize to send both students and Public Service Careers staff notifications of upcoming due dates for students required documents to assist with timely and complete receipts for the student application packages.

Additionally, we recommend the Public Service Careers ensure that the review and approval of student application packages is documented and retained within the Fisdap software for the college's records.

Management Response: A checklist will be created for EMS applicants and criteria must be met before a student can begin in the program.

Responsible Party: Chair of Public Service Careers

Implementation Date: April 1, 2023

8. **Procedures Performed:** We selected and reviewed five partner program agreements that occurred during our scope period of June 1, 2021 through June 31, 2022. We verified that the agreements were active and appropriately reviewed and approved by College Management.

Results: No findings identified.

Appendix

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The appendix defines the approach and classifications utilized by Internal Audit to assess the residual risk of the area under review, the priority of the findings identified, and the overall assessment of the procedures performed.

Report Ratings

The report rating encompasses the entire scope of the engagement and expresses the aggregate impact of the exceptions identified during our test work on one or more of the following objectives:

- Operating or program objectives and goals conform with those of the College
- College objectives and goals are being met
- The activity under review is functioning in a manner which ensures:
 - Reliability and integrity of financial and operational information
 - Effectiveness and efficiency of operations and programs
 - Safeguarding of assets
 - Compliance with laws, regulations, policies, procedures and contracts

The following ratings are used to articulate the overall magnitude of the impact on the established criteria:

Strong

The area under review meets the expected level. No high risk rated findings and only a few moderate or low findings were identified.

Satisfactory

The area under review does not consistently meet the expected level. Several findings were identified and require routine efforts to correct, but do not significantly impair the control environment.

Unsatisfactory

The area under review is weak and frequently falls below expected levels. Numerous findings were identified that require substantial effort to correct.

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Risk Ratings

Residual risk is the risk derived from the environment after considering the mitigating effect of internal controls. The area under audit has been assessed from a residual risk level utilizing the following risk management classification system.

High

High risk findings have qualitative factors that include, but are not limited to:

- Events that threaten the College's achievement of strategic objectives or continued existence
- Impact of the finding could be felt outside of the College or beyond a single function or department
- Potential material impact to operations or the College's finances
- Remediation requires significant involvement from senior College management

Moderate

Moderate risk findings have qualitative factors that include, but are not limited to:

- Events that could threaten financial or operational objectives of the College
- Impact could be felt outside of the College or across more than one function of the College
- Noticeable and possibly material impact to the operations or finances of the College
- Remediation efforts that will require the direct involvement of functional leader(s)
- May require senior College management to be updated

Low

Low risk findings have qualitative factors that include, but are not limited to:

- Events that do not directly threaten the College's strategic priorities
- Impact is limited to a single function within the College
- Minimal financial or operational impact to the organization
- Require functional leader(s) to be kept updated, or have other controls that help to mitigate the related risk



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: 2022 Annual Internal Audit Report

Presented for recommended acceptance to Board of Trustees on the same date.

MINUTE ORDER

Motion to be acted upon: “I move the Board of Trustees Accept the Annual Internal Audit Report, as presented on August 28, 2023.”

PURPOSE

To provide the Board of Trustees with information regarding the 2022 Annual Internal Audit Report, which summarizes the 2022 Internal Audit Activities performed for the College

BACKGROUND

Internal Audit Reports are presented to the Board as they become available for discussion and acceptance.

IMPLICATIONS

Financial: N/A

Strategic Goal #1: N/A

Student Services: N/A

Attachments

1. 2022 Annual Internal Audit Report

College of the Mainland

Fiscal Year 2022 Annual Internal Audit Report

December 9, 2022

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Fiscal Year 2022 Internal Audit Report

Issued: December 9, 2022

I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit information on Internet Web site

Texas Government Code, Section 2102.015 requires state agencies and higher education institutions, as defined in the statute, to post their Internal Audit Plan, Internal Audit Annual Report, and other audit information on the Internet.

The College of the Mainland (COM or the College) will post this report and its Fiscal Year 2022 Internal Audit Plan on its website at www.com.edu following acceptance by the Board of Trustees. The report was presented and approved for issuance at the August 28, 2023 Board of Trustees Meeting.

The College of the Mainland will update its posting with a detailed summary of the weaknesses, deficiencies, wrongdoings or other concerns raised by performance of the audit plan as they are identified. The College of the Mainland will also update the posting with the corrective action taken to address any issues identified.

II. Internal Audit Plan for Fiscal Year 2022

The internal audits planned and performed for Fiscal Year 2022 were selected to address the College's highest risk areas, based on the risk assessment process conducted during the fall of 2017, which included input from College Management. The audits conducted during Fiscal Year 2022 are listed below.

Internal Audit	Report #	Report Date	Current Status
Purchasing	IA #01-2022	March 31, 2022	The report was issued June 29, 2022. Follow-up procedures to verify that corrective action has been implemented on the open findings will be conducted by College Management in FY 2023.
Academics and Curricular Activities	IA #02-2022	December 9, 2022	The report was issued May 11, 2023. Follow-up procedures to verify that corrective action has been implemented on the open findings will be conducted by College Management in FY 2023.

The College's rules and policies for the purchasing of goods and services were evaluated in detail as part of the Purchasing Internal Audit that was performed in FY2022. We determined the College to be in compliance with the requirements identified within Texas Education Code, Section 51.9337.

III. Consulting Services and Nonaudit Services Completed

As defined in the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and the Government Auditing Standards, 2011 Revision, Sections 3.33 – 3.58, Weaver, or any other third party, did not complete consulting and/or non-audit services for Fiscal Year 2022.

College of the Mainland
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IV. External Quality Assurance Review

In accordance with professional standards, and to meet the requirements of the Texas Internal Auditing Act, Internal Audit is required to undergo an external quality assurance review at least once every three years. Weaver's review was performed in September 2022.



Report on Firm's System of
Quality Control

September 19, 2022

To the Partners of Weaver & Tidwell, L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

College of the Mainland

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Issued: December 9, 2022

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].)

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Weaver & Tidwell, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Weaver & Tidwell, L.L.P. has received a peer review rating of *pass*.



Eide Bailly LLP

College of the Mainland

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V. Internal Audit Plan

The Internal Audit Plan was submitted to the Board of Trustees of the College of the Mainland. The Board of Trustees approved the plan on September 19, 2022. Below is the Fiscal Year 2023 Internal Audit Plan submitted and approved by the College President based on the results of the FY 2022 Internal Audit Risk Assessment Update.

Fiscal Year 2023 Internal Audit Plan		
Audit Area	Risk Rating	Estimated Hours
Payroll	High	300 – 320
Grants Management and Administration	High	320 – 340
Internal Audit Consulting		40-60

Follow-up procedures for Fiscal Year 2023 to verify and communicate with Management the remediation efforts of prior Internal Audit Recommendations will be performed by College Management.

Fiscal Year 2023 Follow-up Procedures		
Audit Area	Risk Rating	Estimated Hours
Purchasing	High	TBD
Academics and Curricular Activities	High	TBD

The projects identified in the FY 2023 Internal Audit Plan will not address the benefits proportionality audit requirement prescribed in Rider 8, page III-45, the General Appropriations Act (85th Legislature), due to Public Community Colleges being exempt from the requirement.

The College's rules and policies for the purchasing of goods and services were evaluated as part of Internal Audit of Purchasing and determined compliance with the requirements identified within Texas Education Code, Section 51.9337.

A risk assessment update was conducted on August 23, 2022 whereby College Leadership reassessed the probability and impact of the following risk categories across all significant activities of the College.

- Financial and Fraud
- Information Technology
- Operational
- Students and Programs
- Reputational

The Internal Audit Risk Assessment performed in 2017 included information security as part of the evaluation of information technology risk. Information technology risk was evaluated throughout the risk assessment process, and was considered as part of the overall risk rating of all the significant processes of the College. Additionally, information security was evaluated as part of the Information Security Internal Audit in FY2019.

College of the Mainland

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Taking into consideration the input from College Management, all significant activities were assigned a risk score for probability and impact related to each risk category. The overall risk rating (High, Moderate or Low) was assigned to each significant activity based on the activity's average risk score.

The internal audit plan is developed by considering risk ratings for each significant activity and prioritizing "High" risk activities. The risk assessment is updated on an annual basis.

The 2022 internal Audit Risk Assessment update resulted in 24 Significant Activities rated as "High" risk. The FY 2023 Internal Audit Plan does not include 11 of the 24 high risk rated significant activities. Those risks are as follows:

High Risk Areas		
	Audit Area	Risk Response
1	Application Selection / Development	There are no formal policies or procedures in place for application selection and development. However, risks are partially addressed through the evaluation of applications through the Technology Committee that convenes once a month. Additionally, any Information Technology purchases, such as applications, must be reviewed and approved by Information Technology prior to processing by Procurement.
2	Database Administration / ERP	There are no formal policies in place for database administration / ERP. However, the College does have policies on access to the Database / ERP which are covered within Information Security. Past external reviews were conducted of the database during the migration of systems and databases three years ago.
3	Budget and Planning	Risks are partially addressed by College policies on the budgeting process and oversight by the Board. Additionally, budgeting and planning is monitored by the Board through monthly reports of year to date spending on a cash basis, which includes budget to actual figures. Any fund balance requests for expenditures not included in the budget require Board approval.
4	Construction Management	Risks are partially addressed by College policies on construction manager - agent, construction manager - at risk, construction design - build, job order contracts, facilities standards, competitive bidding and sealed proposals. Additionally, COM engages Program Manager services to provide construction management for bond projects and construction project progress is monitored through routine reporting to the Board.
5	Continuing Education	Risks are partially addressed by College policies on requirements for continuing education programs, included evaluations of offerings and curriculum. Accreditation reviews are performed of Allied Health Programs and external audits performed of CPR courses to ensure compliance with requirements.
6	Workforce and Community Development (Corporate Programs)	Risks are partially addressed by College policies on creating workforce programs, Board oversight of certificate programs offered, and contracting requirements for performing continuing education programs.

College of the Mainland

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High Risk Areas		
	Audit Area	Risk Response
7	Dual Credit Programs	Risks are partially addressed by College policies on the requirements for offering dual credit programs. Additionally, the Curriculum Committee meets routinely to evaluate and consider requests for changes to curriculum along with the reporting of those requests to SACSCOC. The Committee also provides routine reports to the Board if changes to the curriculum are being considered.
8	Law Enforcement and Security	Risks are partially addressed by College policies on campus carry, storage of firearms, student searches, and student rights. Campus Police Officers are Texas Commission on Law Enforcement (TCOLE) certified and maintenance of certification, through required trainings, is monitored by the State of Texas. The College also has in-place Threat Assessment and Behavioral Intervention Teams and has an established Emergency Communications Committee.
9	Accreditation Standards	The College monitors the requirements for the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) and evaluates performance to ensure compliance. Additionally, the Curriculum Committee meets monthly to evaluate and consider requests for changes, additions, or cancelations of programs, which must be reviewed and approved by the High Education Coordinating Board and SACSCOC. The Committee also provides routine reports to the Board if changes to programs are being considered along with accreditation status. The College will have a SACSCOC review conducted in FY 2024. The last accreditation review was completed in 2013.
10	Grounds and Maintenance	Risk are partially addressed by College policies on the maintenance of buildings and equipment, development of a long range campus master plan and maintaining proper sanitation. Additionally, risks are transferred through the outsourcing of grounds functions and risks are mitigated through the use of environmental consultants to evaluate and report on asbestos and mold remediation. The College also requires internal maintenance staff to hold certifications for HVAC, plumbing, and electrical to ensure local code compliance.
11	Revenue	Risks are partially addressed by College policies on how tuition rates are determined along with the collections of ad valorem taxes. Ad valorem taxes are assessed by the Galveston Tax Appraisal District and collection efforts are conducted by the Galveston Tax Assessor Collectors. States appropriations and tax collections are reconciled monthly and reported to the Board monthly in the Financial and Investment Report. Additionally, revenue reconciliations are evaluated as part of the annual external financial statement audit.

College of the Mainland

Fiscal Year 2022 Internal Audit Report

Issued: December 9, 2022

VI. External Audit Services Procured in Fiscal Year 2021

The College of the Mainland engaged Whitley Penn LLP, a certified public accounting firm, as their external auditors for Fiscal Year 2022. Whitley Penn LLP is registered with the Public Company Auditor Oversight Board (PCAOB).

The College of the Mainland did not engage any other external party to conduct financial, performance or attestation engagements in Fiscal Year 2022.

VII. Reporting Suspected Fraud and Abuse

- College of the Mainland relies on Weaver and Tidwell LLP, the outsourced internal auditor, to monitor the confidential hotline set-up by the College for the reporting of fraud, waste and abuse. The College also has a dedicated page to fraud prevention and reporting on its website at <https://www.com.edu/hotline>, which includes the hotline number and an optional form that can be completed to anonymously report fraud, waste, or abuse.
- The President of the College of the Mainland and the General Counsel are designated personnel within the College to receive and discuss allegations of fraud, waste, and abuse. The General Counsel has the authority to examine and investigate those allegations and turn over information of verified instances of fraud, waste, or abuse to the State Auditor's Office.



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Recommendation – Director of Instructional Support (Replacement)

Presented for recommended approval to the Board of Trustees on August 28, 2023 and forwarded for recommended approval to the Board of Trustees on the same date.

MINUTE ORDER

Motion to be acted upon: “I move the Board of Trustees approve the appointment of Shani Johnson to the position of Director of Instructional Support, Tutoring Center.”

PURPOSE

The Director of the Tutoring Center will coordinate, supervise, and evaluate the overall operation and staff of the tutoring program; recruit, hire, train, and evaluate full-time and part-time tutors, and supplemental instructors, ; develop learning outcomes and assessments for the tutoring program; develop training materials and deliver tutor training; work closely with faculty for recruitment and training of supplemental instructors (SI); develop programs, workshops, and activities to promote and publicize services to students; maintain budgets and payroll; create academic support and tutoring programs and services for international students.

BACKGROUND

This is a replacement position for Beth Richards.

IMPLICATIONS

Financial: \$73,581 from budget 11-0-0000-1140-5140.

Strategic Goal 5: College of the Mainland will provide services/processes that enhance the integrity/safety/quality of the institution (including physical facilities) and that enhance the quality of the faculty and staff.

ATTACHMENTS

1. Appointment Nomination

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Recommendation – Acceptance of Non-Contractual Positions Hiring Report

Presented for recommended acceptance to Board of Trustees on August 28, 2023.

MINUTE ORDER

Motion to be acted upon: “I move the Board of Trustees accept the *Non-Contractual Positions Hiring Report as written.*”

PURPOSE

The *Non-Contractual Positions Hiring Report* is being presented to the Board of Trustees for review and acceptance.

BACKGROUND

Notwithstanding Board policy DC (Local) which states that the Board delegates to the College President final authority to employ and dismiss non-contractual classified employees on an at-will basis, based on recommendations from the staff the persons listed on the attached Non-Contractual Positions Hiring Report is recommended for employment.

IMPLICATIONS

Financial:

COM Foundation Scholarship Specialist - \$47,781 from budget 11-0-0000-5145-5160
Administrative Assistant IV - \$44,228 from budget 11-0-0000-1141-5160
Assistant Professor – History (Temp. Faculty) - \$57,630 from budget 11-0-0000-1127-5100
Assistant Professor – Information Technology (Temp. Faculty) - \$48,271 from budget 11-0-0000-1216-5100
Maintenance Technician II - \$54,297 from budget 11-0-0000-6101-5160
Maintenance Technician II - \$53,283 from budget 11-0-0000-6101-5160
Shipping & Receiving Clerk - \$39,472 from budget 11-0-0000-5128-5160
Assistant Professor – English (Temp. Faculty) - \$53,850 from budget 11-0-0000-1102-5100

Strategic Goal #5: College of the Mainland will provide services/processes that enhance the integrity/safety/quality of the institution (including physical facilities) and that enhance the quality of the faculty and staff.

Attachments

Non-contractual Positions Hiring Report

	POSITION	DEPARTMENT	CLASS SUMMARY	POSITION STATUS	SELECTED CANDIDATE	SALARY	SALARY RANGE
1	COM Foundation Scholarship Specialist	Institutional Advancement/ Foundation	The COM Foundation Scholarship Specialist administers, markets, informs and raises scholarship funds for students applying to the Foundation for scholarships. This person serves as a liaison to donors, other COM departments, and the COM Foundation Board.	Replacement of Samantha Gathright	Isabelle Faust	\$47,781	\$47,781 - \$59,726 - \$71,672
2	Administrative Assistant IV	Program Development	Provides a variety of administrative support duties for the office of Academic Planning and Innovation and the office of Program Development	Replacement of Nichole Montrose	Alycia Hardin	\$44,228	\$39,489 - \$49,361 - \$59,233
3	Assistant Professor - History (Full Time Temporary Faculty)	Social Behavioral Science	Responsible for providing instruction within the Social and Behavioral Sciences Department. Develop and revise curriculum and course work. Provide scheduled office hours for student consultation, and maintain open and consistent communications with students. Attend Department meetings and other mandatory College events. Participate in student advisement and mentoring activities as needed and assigned.	New, full- time temporary faculty to support department enrollment needs.	Brooks Lewellen	\$57,630	\$44,331 - \$57,630 - \$70,926
4	Assistant Professor, Information Technology (Full Time Temporary Faculty)	Math & Computer Science	Responsible for providing instruction within the I.T./Networking program. Prepare, develop, revise curriculum and course work. Provide scheduled office hours for student consultation. Serve as the program coordinator for the I.T./Networking Program. Serve on College committees as needed and assigned. Participate in student orientated instructional and advisement activities as needed and assigned.	Full- time temporary faculty replacement for Paul Chance.	Joshua Mays	\$48,271	\$37,132 - \$48,271 - \$59,410
5	Maintenance Technician II	Facilities Services	Performs general preventive and corrective maintenance, repair, and remodeling of campus building systems and equipment at all College campus locations.	New position,utilizing funding from the Admin Assistant IV position not backfilled.	William Rousseau	\$54,297	\$43,437 - \$54,297 - \$65,156
6	Maintenance Technician II	Facilities Services	Performs general preventive and corrective maintenance, repair, and remodeling of campus building systems and equipment at all College campus locations.	Replacement of Leastur Spurlock	Brandon Barnet	\$53,283	\$43,437 - \$54,297 - \$65,156
7	Shipping & Receiving Clerk	Purchasing	The Shipping and Receiving Clerk will serve as the key interface for inventory control and surplus auctions across all other campus departments. Record and maintain all delivery, shipping, inventory and surplus records as supporting documentation to Purchase Orders, Blanket Purchase Orders, delivery confirmations, expediting, and all other shipping and receiving documentation necessary for proof of shipments and deliveries.	Replacement for Christian Tate	Travis Benz	\$39,472	\$35,899 - \$44,873 - \$53,848
8	Assistant Professor - English (Full Time Temporary Faculty)	Humanities	Responsible for providing instruction within the appropriate department/program. Develop and revise curriculum and course work. Provide scheduled office hours for student consultation. Serve on college committees as needed and assigned. Participate in student-oriented instructional and advisement activities as needed and assigned.	Full- time temporary faculty replacement for Steve Remollino	Nichole Kyle	\$53,850	\$44,331 - \$57,630 - \$70,926



AUGUST 2023 POLICY UPDATE

LOCAL POLICY UPDATES

CM(LOCAL) *Facilities Construction.* This policy has been modified to permit the President to determine the project delivery/contract method to be used for each construction contract and to align purchasing thresholds for construction contracts with the President's purchasing authority under CF(Local).

CT(LOCAL) *Intellectual Property.* Revisions to this policy were made to clarify circumstances under which the college's intellectual property may be used. Additional clarification was given to distinguish when property created by employees falls under COM ownership or employee ownership.

DEA(LOCAL) *Compensation and Benefits: Compensation Plan.* This policy was updated to give detail on pay increases to both Contract and Non-Contract employees as well as adding the requirement for the Board to approve pay for employees during emergency closures by resolution or other Board action. A Resolution has been brought forward delegating certain decisions under this policy to the President. Information on Stipends and content on Wage and Hour laws was transferred from this policy into DEAA and DEAB respectively.

DH(LOCAL) *Employee Standards of Conduct.* Employee rules related to alcohol and drugs have been updated. Additionally, the President has the authority to waive alcohol provisions under specific circumstances for events. Language in FLBE and GDA was similarly modified for consistency.

FD(LOCAL) *Tuition and Fees.* Revisions to this policy reflect the Board's authority in deciding whether to charge a higher tuition rate for excessive hours or repeated courses by a student.

FFE(LOCAL) *Student Welfare; Freedom from Bullying.* The paragraph addressing prohibited conduct was corrected to include "sex" as a protected class.

OTHER POLICY UPDATES

Other local policies have been updated including: **DEAA** and **DEAB** which are new policies simply breaking out provisions formally found in DEA including content on Stipends and Wage and Hour laws. The Office of the Staff Attorney is available to answer any questions regarding these changes along with any other policy or regulation inquires. Please contact cbrasher1@com.edu for assistance.

For more information and to read the entire texts of these and other policies visit:

<https://pol.tasb.org/Home/Index/497>



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Recommendation to approve COM Local Policy updates

AGENDA ITEM DESCRIPTION:

Discussion and possible action on the proposed revisions to COM Local Policies..

Presented and recommended for approval to the Board of Trustees on August 28, 2023.

PROPOSED MOTION:

Suggested motion: *“I move the Board of Trustees approve the revisions to COM Local Policies CM, CT, DEA, DH, FD, FFE, FLBE and GDA, and approve new policies DEAA and DEAB.”*

ATTACHMENTS

1. CM Draft/Final – *Facilities Construction*
2. CT Draft/Final – *Intellectual Property*
3. DEA Draft/Final – *Compensation Benefits: Compensation Plan*
4. DEAA Draft – *Compensation Plan: Incentives and Stipends*
5. DEAB Draft – *Compensation Plan: Wage and Hour Laws*
6. DH Draft/Final – *Employee Standards of Conduct*
7. FD Draft/Final – *Tuition and Fees*
8. FFE Draft/Final – *Student Welfare: Freedom from Bullying*
9. FLBE Draft/Final – *Student Conduct: Alcohol and Drug Use*
10. GDA Draft/Final – *Community Expression and Use of College Facilities: Conduct on College District Premises*

FACILITIES CONSTRUCTION

CM
(LOCAL)

Compliance with Law

The College President or designee shall establish procedures ensuring that all facilities within the College District comply with applicable laws and local building codes.

Construction Contracts

Prior to advertising, the ~~Board~~ College President shall determine the project delivery/contract ~~award~~ method to be used for each construction contract that the College President determines provides ~~valued at or above \$50,000. To assist the Board, the College President shall recommend the project delivery/contract award method that the College President determines provides~~ the best value to the College District. [See CM series]

For construction contracts valued at or above ~~\$100,000~~ \$25,000, the College President shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the College President and consistent with law and policy. [See also CF]

Emergency Exception

In the event of a catastrophe, emergency, or natural disaster affecting the College District, the Board delegates to the College President the authority to contract for the replacement, construction, or repair of College District equipment or facilities in accordance with law if emergency replacement, construction, or repair is necessary for the health and safety of College District students and staff. The College President shall report to the Board at the next regular meeting any contract made under this authority.

Change Orders

Change orders permitted by law valued at or above \$100,000 shall be approved by the Board or its designee prior to executing any changes in the approved plans or in the actual construction of the facility.

Project Administration

All construction projects shall be administered by the College President or designee.

The College President or designee shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Final Payment

The College District shall not make final payments for the construction or the supervision of construction until the work has been completed and the College District has accepted the work.

FACILITIES CONSTRUCTION

CM
(LOCAL)

Compliance with Law

The College President or designee shall establish procedures ensuring that all facilities within the College District comply with applicable laws and local building codes.

Construction Contracts

Prior to advertising, the College President shall determine the project delivery/contract method to be used for each construction contract that provides the best value to the College District. [See CM series]

For construction contracts valued at or above \$100,000, the College President shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the College President and consistent with law and policy. [See also CF]

Emergency Exception

In the event of a catastrophe, emergency, or natural disaster affecting the College District, the Board delegates to the College President the authority to contract for the replacement, construction, or repair of College District equipment or facilities in accordance with law if emergency replacement, construction, or repair is necessary for the health and safety of College District students and staff. The College President shall report to the Board at the next regular meeting any contract made under this authority.

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Change orders permitted by law valued at or above \$100,000 shall be approved by the Board or its designee prior to executing any changes in the approved plans or in the actual construction of the facility.

Project Administration

All construction projects shall be administered by the College President or designee.

The College President or designee shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Final Payment

The College District shall not make final payments for the construction or the supervision of construction until the work has been completed and the College District has accepted the work.

**Intellectual Property
Rights**

All copyrights, trademarks, and other intellectual property rights belonging to the College District shall remain with the College District at all times. Except as provided by law, College District policy, or written authorization from the College President or designee, use of College District intellectual property shall be limited to College District-related purposes.

Students

A student shall retain all rights to the student's work created as part of instruction or using College District technology resources.

Employees

*College District
Ownership*

As an agent of the College District, an employee, including a student employee, shall not have rights to work ~~he or she~~ creates/created on College District time or using College District technology resources. The College District shall own any work or work product created by a College District employee in the course and scope of ~~his or her~~ College District employment, including the right to obtain copyrights.

*Employee
Ownership*

If the employee obtains a patent for such work, the employee shall grant a non-exclusive, non-transferable, perpetual, royalty-free, College District-wide license to the College District for use of the patented work. ~~A College District employee shall own any work or work product produced on his or her own time, away from his or her job and with personal equipment and materials, including the right to obtain patents or copyrights.~~

*Employee
Ownership
Permission*

A College District employee ~~may apply~~ shall own any work or work product produced during personal time and with personal equipment and materials, including the right to the College President obtain patents or copyrights.

The College President or designee shall have the authority to permit use of College District materials and equipment in ~~his or her~~ creative/developing the employee's own projects, provided the employee agrees ~~either~~ in writing to grant to the College District a non-exclusive, non-transferable, perpetual, royalty-free, College District-wide license to use the work, or permits the College District to be listed as co-author or co-inventor if the College District contribution to the work is substantial. College District materials do not include student work, all rights to which are retained by the student.

*Works for Hire
Independent
Contractors*

The College District may hire an independent contractor for specially commissioned work(s) under a written works-made-for-hire agreement that provides that the College District shall own the work product created under the agreement, as permitted by copyright law. Independent contractors shall comply with copyright law in all works commissioned.

INTELLECTUAL PROPERTY

CT
(LOCAL)

Return of
Intellectual Property

Upon the termination of any person's association with the College District, all permission to possess, receive, or modify the College District's intellectual property shall also immediately terminate. All such persons shall return to the College District all intellectual property, including but not limited to any copies, no matter how kept or stored, and whether directly or indirectly possessed by such person.

Copyright Use of
Copyrighted Works

Unless the proposed use of a copyrighted work is an exception under the "fair use" guidelines maintained by the ~~College~~ College President or designee, the College District shall require an employee or student to obtain a license or permission from the copyright holder before copying, modifying, displaying, performing, distributing, or otherwise employing the copyright holder's work for instructional, curricular, or extracurricular purposes. This policy does not apply to any work sufficiently documented to be in the public domain.

Technology Use

~~All persons are prohibited from using~~ Use of College District technology in violation of any law, including copyright law, shall be prohibited. Only appropriately licensed images, applications, programs, or other software may be used with College District technology resources. ~~No person shall use the~~ The College District's technology resources shall not be used to post, publicize, or duplicate information in violation of copyright law. The ~~Board shall direct the College President~~ College President or designee ~~to~~ shall employ all reasonable measures to prevent the use of College District technology resources in violation of the law. ~~All persons~~ Any person using College District technology resources in violation of law shall lose user privileges in addition to other sanctions. [See BBI and CR]

~~Electronic Media~~
~~Unless a license or permission is obtained, electronic media in the classroom~~ Performances and Displays

The performance and display of copyrighted material, including motion pictures ~~and other audiovisual, dramatic works, must be used in~~ musical performances, or other audio and visual works, may only occur for education purposes and in accordance with the following:

1. As a regular part of instruction and directly related to the course of curriculum;
2. During face-to-face teaching activities ~~as defined by law;~~
3. When viewed in a classroom or designated place of instruction; and
4. With a lawfully made copy or via an authorized account.

Designated Agent

The College District shall designate an agent to receive notification of alleged online copyright infringement and shall notify the U.S.

Copyright Office of the designated agent's identity. The College District shall include on its ~~Web site~~website information on how to contact the College District's designated agent and a copy of the College District's copyright policy. Upon notification, the College District's designated agent shall take all actions necessary to remedy any violation. The College District shall provide the designated agent appropriate training and resources necessary to protect the College District.

If a content owner reasonably believes that the College District's technology resources have been used to infringe upon a copyright, the owner may notify the designated agent.

Trademark
Use of College
District Trademarks

The College District protects all College District and campus trademarks, including names, logos, mascots, and symbols, from unauthorized use.

College District-
Related Use

The College District grants permission to students, student organizations, parent organizations, and other College District-affiliated college-support organizations to use, without charge, College District and campus trademarks to promote a group of students, an activity or event, a campus, or the College District, if the use is in furtherance of College District-related business or activity. ~~The College President~~The College President or designee shall determine what constitutes use in furtherance of College District-related business or activity and is authorized to revoke permission if the use is improper or does not conform to administrative regulations.

Public Use

Members of the ~~general~~ public, outside organizations, vendors, commercial manufacturers, wholesalers, and retailers shall not use College District trademarks without ~~the~~ written ~~permission~~ of authorization from the ~~College President~~College President or designee. Any production of merchandise with College District trademarks for sale or distribution must be pursuant to a trademark licensing agreement and may be subject to the payment of royalties.

Any individual, organization, or business that uses College District or campus trademarks without appropriate authorization shall be subject to legal action.

INTELLECTUAL PROPERTY

CT
(LOCAL)

Intellectual Property Rights	All copyrights, trademarks, and other intellectual property rights belonging to the College District shall remain with the College District at all times. Except as provided by law, College District policy, or written authorization from the College President or designee, use of College District intellectual property shall be limited to College District-related purposes.
Students	A student shall retain all rights to the student's work created as part of instruction or using College District technology resources.
Employees <i>College District Ownership</i>	<p>As an agent of the College District, an employee, including a student employee, shall not have rights to work created on College District time or using College District technology resources. The College District shall own any work or work product created by a College District employee in the course and scope of College District employment, including the right to obtain copyrights.</p> <p>If the employee obtains a patent for such work, the employee shall grant a non-exclusive, non-transferable, perpetual, royalty-free, College District-wide license to the College District for use of the patented work.</p>
<i>Employee Ownership</i>	<p>A College District employee shall own any work or work product produced during personal time and with personal equipment and materials, including the right to obtain patents or copyrights.</p> <p>The College President or designee shall have the authority to permit use of College District materials and equipment in developing the employee's own projects, provided the employee agrees in writing to grant to the College District a non-exclusive, non-transferable, perpetual, royalty-free, College District-wide license to use the work, or permits the College District to be listed as co-author or co-inventor if the College District contribution to the work is substantial. College District materials do not include student work, all rights to which are retained by the student.</p>
Independent Contractors	The College District may hire an independent contractor for specially commissioned work(s) under a written works-made-for-hire agreement that provides that the College District shall own the work product created under the agreement, as permitted by copyright law. Independent contractors shall comply with copyright law in all works commissioned.
Return of Intellectual Property	Upon the termination of any person's association with the College District, all permission to possess, receive, or modify the College District's intellectual property shall also immediately terminate. All such persons shall return to the College District all intellectual property, including but not limited to any copies, no matter how

kept or stored, and whether directly or indirectly possessed by such person.

Use of Copyrighted Works

Unless the proposed use of a copyrighted work is an exception under the “fair use” guidelines maintained by the College President or designee, the College District shall require an employee or student to obtain a license or permission from the copyright holder before copying, modifying, displaying, performing, distributing, or otherwise employing the copyright holder’s work for instructional, curricular, or extracurricular purposes. This policy does not apply to any work sufficiently documented to be in the public domain.

Technology Use

Use of College District technology in violation of any law, including copyright law, shall be prohibited. Only appropriately licensed images, applications, programs, or other software may be used with College District technology resources. The College District’s technology resources shall not be used to post, publicize, or duplicate information in violation of copyright law. The College President or designee shall employ all reasonable measures to prevent the use of College District technology resources in violation of the law. Any person using College District technology resources in violation of law shall lose user privileges in addition to other sanctions. [See BBI and CR]

Performances and Displays

The performance and display of copyrighted material, including motion pictures, dramatic works, musical performances, or other audio and visual works, may only occur for education purposes and in accordance with the following:

1. As a regular part of instruction and directly related to the curriculum;
2. During face-to-face teaching activities;
3. When viewed in a classroom or designated place of instruction; and
4. With a lawfully made copy or via an authorized account.

Designated Agent

The College District shall designate an agent to receive notification of alleged online copyright infringement and shall notify the U.S. Copyright Office of the designated agent’s identity. The College District shall include on its website information on how to contact the College District’s designated agent and a copy of the College District’s copyright policy. Upon notification, the College District’s designated agent shall take all actions necessary to remedy any violation. The College District shall provide the designated agent appropriate training and resources necessary to protect the College District.

If a content owner reasonably believes that the College District's technology resources have been used to infringe upon a copyright, the owner may notify the designated agent.

**Use of College
District Trademarks**

The College District protects all College District and campus trademarks, including names, logos, mascots, and symbols, from unauthorized use.

College District-
Related Use

The College District grants permission to students, student organizations, parent organizations, and other College District-affiliated college-support organizations to use, without charge, College District and campus trademarks to promote a group of students, an activity or event, a campus, or the College District, if the use is in furtherance of College District-related business or activity. The College President or designee shall determine what constitutes use in furtherance of College District-related business or activity and is authorized to revoke permission if the use is improper or does not conform to administrative regulations.

Public Use

Members of the public, outside organizations, vendors, commercial manufacturers, wholesalers, and retailers shall not use College District trademarks without written authorization from the College President or designee. Any production of merchandise with College District trademarks for sale or distribution must be pursuant to a trademark licensing agreement and may be subject to the payment of royalties.

Any individual, organization, or business that uses College District or campus trademarks without appropriate authorization shall be subject to legal action.

COMPENSATION AND BENEFITS
~~SALARIES AND WAGES~~ COMPENSATION PLAN

DEA
(LOCAL)

	<p>The College President<u>The College President</u> shall recommend an annual compensation plan for all College District employees. <u>[See also DEAA]</u> The compensation plan may include wage and salary structures, stipends, benefits, and incentives. The recommended plan shall support College District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the College District. The Board shall also determine the total compensation package for the College President.<u>College President.</u> [See BF series]</p>
Pay Administration	<p>The College President<u>The College President</u> shall implement the compensation plan and establish procedures for plan administration consistent with the budget. The College President<u>The College President</u> or designee shall classify each job title within the compensation plan based on the qualifications, duties, and market value of the position.</p>
<u>Annualized Salary</u> <u>Stipend</u>	<p>The College President<u>College District</u> shall recommend a stipend pay schedule as part of <u>all salaried employees over 12 months in equal monthly or semimonthly installments, regardless of the annual compensation plan of</u> <u>number of months employed during the College District.</u></p>
<u>Supplemental Duties</u>	<p>The College President or designee may assign noncontractual supplemental duties to personnel exempt under an <u>academic year. Salaried employees hired during the Fair Labor Standards Act (FLSA), as needed. [See DJ(LOCAL)]</u> The employee <u>academic year shall be compensated for these assignments according to the compensation plan of the College District</u> <u>paid in accordance with administrative regulations.</u></p>
Pay Increases	<p>The College President<u>The College President</u> shall <u>recommend to the Board an amount for employee pay increases as part of the annual budget.</u> <u>The College President</u> or designee shall determine pay adjustments for individual employees, within the approved budget following established procedures.</p>
<u>Mid-Year Pay</u> <u>Increases</u>	<p><u>A contract employee's pay may be increased after performance on the contract has begun only if authorized by the compensation plan of the College District or there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan shall require Board approval. [See DEA(LEGAL) for provisions on pay increases and public hearing requirements]</u></p>
<u>Contract Employees</u>	
<u>Noncontract Employees</u>	<p><u>The College President or designee may grant a pay increase to a noncontract employee after duties have begun because of a change in the employee's job assignment or to address pay equity.</u></p>

COMPENSATION AND BENEFITS
~~SALARIES AND WAGES~~ COMPENSATION PLAN

DEA
(LOCAL)

	<p><u>The College President shall report any such pay increases to the Board at the next regular meeting.</u></p>
<u>Pay During Closing</u>	<p><u>If the Board chooses to pay employees during an emergency closure for which the workdays are not scheduled to be made up at a later date, then that authorization shall be by resolution or other Board action and shall reflect the purpose served by the expenditure.</u></p>
<u>Annualized Salary Required</u>	<p>The College District shall pay and provide insurance coverage to all benefits-eligible employees over a 12-month period. A benefits-eligible employee shall receive his or her salary and insurance coverage in equal monthly or bimonthly payments, beginning with the first pay period of the fiscal year. Benefits-eligible employees with contracts less than nine months shall only receive pay and insurance coverage for the duration of the contract.</p>
<u>Early Separation</u>	<p>In accordance with IRS regulation 26 C.F.R. 1.409A-1(h), if a benefits-eligible employee separates from service prior to the end of his or her contract or assignment, the employee's final paycheck shall include the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation, minus any compensation owed to the College District.</p>
<u>Emergency Closings</u>	<p>All College District personnel shall be paid at the employee's regular rate during the period the College District is officially closed by the College President. Individuals may, at their option, elect to leave their duties prior to the official closing and remain absent beyond the official reopening.</p> <p>However, payment for such absences will be charged to vacation time, personal business leave or, if no balance remains, the absence will be considered absence without pay. In case of absence due to an emergency closing, the employee must remain in communication with his or her immediate supervisor and/or the appropriate vice president, as provided by the College District's attendance policy.</p>
<u>Classification of Positions</u>	<p>The College President or designee shall determine the classification of positions or employees as "exempt" or "nonexempt" for purposes of payment of overtime in compliance with the Fair Labor Standards Act (FLSA).</p>
<u>Exempt</u>	<p>The College District shall pay employees who are exempt from the overtime pay requirements of the FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the College District shall not make deductions that are prohibited under the FLSA.</p>

COMPENSATION AND BENEFITS
~~SALARIES AND WAGES~~ COMPENSATION PLAN

DEA
(LOCAL)

	<p>An employee who believes deductions have been made from his or her salary in violation of this policy should bring the matter to the College District's attention by notifying the College District's controller. If improper deductions are confirmed, the College District shall reimburse the employee and take steps to ensure future compliance with the FLSA.</p>
Nonexempt	<p>Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. An employee who is paid on a salary basis shall be paid for up to and including a 40-hour workweek.</p> <p>A nonexempt employee shall have the approval of his or her vice president before working overtime. An employee who works overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.</p>
Workweek Defined	<p>For purposes of FLSA compliance, the workweek for College District employees shall be 12:00 a.m. Monday until 11:59 p.m. Sunday.</p>
Compensatory Time	<p>At the College District's option, nonexempt employees may receive compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay.</p>
Accrual	<p>Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 60 hours. If an employee has a balance of more than 60 hours of compensatory time, the College District shall require the employee to use the compensatory time, or at the College District's option, the College District shall pay the employee for the compensatory time.</p>
Use	<p>An employee shall use compensatory time within the duty year in which it is earned. If an employee has any unused compensatory time remaining at the end of a duty year, the College District shall pay the employee for the compensatory time.</p> <p>Compensatory time may be used at either the employee's or the College District's option. An employee may use compensatory time in accordance with the College District's leave policies and if such use does not unduly disrupt the operations of the College District. [See DEG(LOCAL)] The College District may require an employee to use compensatory time when in the best interest of the College District.</p>

COMPENSATION AND BENEFITS
~~SALARIES AND WAGES~~ COMPENSATION PLAN

DEA
(LOCAL)

**Gifts, Grants, and
Donations for Salary
Supplements**

The College District shall not accept gifts, grants, donations, or other consideration designated for use as salary supplements.

COMPENSATION AND BENEFITS
COMPENSATION PLAN

DEA
(LOCAL)

The College President shall recommend an annual compensation plan for all College District employees. [See also DEAA] The compensation plan may include wage and salary structures, stipends, benefits, and incentives. The recommended plan shall support College District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the College District. The Board shall also determine the total compensation package for the College President. [See BF series]

Pay Administration

The College President shall implement the compensation plan and establish procedures for plan administration consistent with the budget. The College President or designee shall classify each job title within the compensation plan based on the qualifications, duties, and market value of the position.

Annualized Salary

The College District shall pay all salaried employees over 12 months in equal monthly or semimonthly installments, regardless of the number of months employed during the academic year. Salaried employees hired during the academic year shall be paid in accordance with administrative regulations.

Pay Increases

The College President shall recommend to the Board an amount for employee pay increases as part of the annual budget. The College President or designee shall determine pay adjustments for individual employees, within the approved budget following established procedures.

*Mid-Year Pay
Increases*

Contract
Employees

A contract employee's pay may be increased after performance on the contract has begun only if authorized by the compensation plan of the College District or there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan shall require Board approval. [See DEA(LEGAL) for provisions on pay increases and public hearing requirements]

Noncontract
Employees

The College President or designee may grant a pay increase to a noncontract employee after duties have begun because of a change in the employee's job assignment or to address pay equity. The College President shall report any such pay increases to the Board at the next regular meeting.

Pay During Closing

If the Board chooses to pay employees during an emergency closure for which the workdays are not scheduled to be made up at a later date, then that authorization shall be by resolution or other Board action and shall reflect the purpose served by the expenditure.

COMPENSATION AND BENEFITS
COMPENSATION PLAN

DEA
(LOCAL)

**Gifts, Grants, and
Donations for Salary
Supplements**

The College District shall not accept gifts, grants, donations, or other consideration designated for use as salary supplements.

COMPENSATION PLAN
INCENTIVES AND STIPENDS

DEAA
(LOCAL)

Stipend

The College President shall recommend a stipend pay schedule as part of the annual compensation plan of the College District. [See DEA]

Supplemental
Duties

The College President or designee may assign noncontractual supplemental duties to personnel exempt under the Fair Labor Standards Act (FLSA), as needed. [See DJ(LOCAL)] The employee shall be compensated for these assignments according to the compensation plan of the College District.

Classification of Positions

The College President or designee shall determine the classification of positions or employees as “exempt” or “nonexempt” for purposes of payment of overtime in compliance with the Fair Labor Standards Act (FLSA).

Exempt

The College District shall pay employees who are exempt from the overtime pay requirements of the FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the College District shall not make deductions that are prohibited under the FLSA.

An employee who believes deductions have been made from the employee’s salary in violation of this policy should bring the matter to the College District’s attention, through the College District’s complaint policy. [See DGBA] If improper deductions are confirmed, the College District shall reimburse the employee and take steps to ensure future compliance with the FLSA.

Nonexempt

Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. An employee who is paid on a salary basis shall be paid for up to and including a 40-hour workweek.

A nonexempt employee shall have the approval of the employee’s supervisor before working overtime. An employee who works overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.

Workweek Defined

For purposes of FLSA compliance, the workweek for College District employees shall be 12:00 a.m. Monday until 11:59 p.m. Sunday.

Compensatory Time

At the College District’s option, nonexempt employees may receive compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay.

Accrual

Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 60 hours. If an employee has a balance of more than 60 hours of compensatory time, the College District shall require the employee to use the compensatory time, or at the College District’s option, the College District shall pay the employee for the compensatory time.

Use

An employee shall use compensatory time within the duty year in which it is earned. If an employee has any unused compensatory time remaining at the end of a duty year, the College District shall pay the employee for the compensatory time.

Compensatory time may be used at either the employee's or the College District's option. An employee may use compensatory time in accordance with the College District's leave policies and if such use does not unduly disrupt the operations of the College District. [See DEC(LOCAL)] The College District may require an employee to use compensatory time when in the best interest of the College District.

**Employee Ethics and
Conduct**

College District employees shall affirm the inherent worth and dignity of all persons and the right of all persons to learn. Learning best occurs in an environment devoted to the pursuit of truth, excellence, and liberty, which flourish where both freedom and responsibility are esteemed. In order to more adequately express the affirmation of personal professional responsibilities, College District employees shall hold themselves and each other accountable to the following Code of Professional Conduct and Ethics:

1. We shall treat all persons with respect, dignity, and justice, discriminating against no one on any arbitrary basis such as ethnicity, creed, gender, disability, social station, or age.
2. We shall strive to help each student realize ~~his or her~~the student's full potential as a learner, scholar, and human being.
3. We shall, by example and action, encourage and defend the unfettered pursuit of truth by both colleagues* and the students supporting the free exchange of ideas, observing the highest standards of academic honesty and integrity, and seeking always an attitude of scholarly objectivity and tolerance of other viewpoints.
4. We, recognizing the necessity of many roles in the educational enterprise, shall work in such a manner so as to enhance cooperation and collegiality among students, faculty, administrators, and nonacademic personnel.
5. We shall recognize and preserve the confidential nature of professional relationships, neither disclosing nor encouraging the disclosure of information or rumor that might damage, embarrass, or violate the privacy of any other person.
6. We shall maintain competence through continued professional development, demonstrate that competence through consistently adequate preparation and performance, and seek to enhance that competence by accepting and appropriating constructive criticism and evaluation.
7. We shall exercise the highest professional standards and make the most judicious and effective use of the College District's time and resources.
8. We, recognizing the needs and rights of others as embodied in the institution, shall fulfill the employment agreement both in spirit and in fact, give reasonable notice upon resignation, and neither accept tasks for which we are not qualified nor assign tasks to unqualified persons.

EMPLOYEE STANDARDS OF CONDUCT

DH
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9. We shall support the goals and ideals of the institution and act in public and private affairs in such a manner as to bring credit to the institution.
10. We shall not engage in sexual harassment of students or colleagues and shall adhere to the College District's policies that prohibit sexual misconduct.
11. We shall observe the stated policies and procedures of the College District, reserving the right to seek revision in a judicious and appropriate manner.
12. We shall participate in the governance of the College District by accepting a fair share of committee and institutional responsibilities.
13. We shall support the right of all to academic freedom and due process and shall defend and assist any individual accused of wrongdoing, incompetence, or other serious offense so long as the individual's innocence may be reasonably maintained.
14. We shall not support a colleague or an individual who is known to be persistently unethical or professionally incompetent.
15. We shall accept all the rights and responsibilities of citizenship, including participation in the formulation of public policy, always avoiding use of the privileges of one's public position for private or partisan advantage.

*For purposes of this policy, the term "colleague" shall refer to administrators, teachers, nonacademic personnel, and any other persons employed by the College District in the educational enterprise. [Reference: TCCTA, 1997]

All College District employees shall perform their duties in accordance with state and federal law, College District policy, and ethical standards.

All College District personnel shall recognize and respect the rights of students, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the College District.

All College District employees wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations

All College District employees shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or

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standards attendant to their status as College District employees. Violation of any policies, regulations, or guidelines may result in disciplinary action, including termination of employment. [See DCC, DIAA, and DM series]

Faculty Code of Professional Ethics

The faculty may propose a code of professional ethics provided it is reviewed and approved by the Board to ensure consistency with College District policies and applicable laws.

Consensual Relationships

Because of the potential for abuse or the appearance of abuse and the inherent differential in authority, the College District prohibits any faculty member or employee from engaging in a romantic and/or sexual relationship with any student for whom the faculty member or employee has, or should reasonably expect to have in the future, academic or other responsibility (instructional, evaluative, formal advising, counseling, or supervisory).

Likewise, because of the potential for abuse or the appearance of abuse and the inherent differential in authority, the College District prohibits any faculty member or employee from engaging in a romantic and/or sexual relationship with any employee whom that person supervises or evaluates in any way.

Pre-existing Relationships

Exceptions to these prohibitions may be made in cases of pre-existing relationships or where the prohibition restricts educational opportunities or induces economic hardship for the student or subordinate. The pre-existing relationship must be disclosed promptly by the faculty member or supervisory employee to the head of the employee's unit or to the human resources department so that appropriate arrangements can be made. [See DH(REGULATION)]

Safe Harbor Provision

A consensual relationship, which began prior to the adoption of this policy and which, as a consequence of the adoption of this policy, becomes a prohibited relationship must be reported immediately so that appropriate arrangements can be made. However, disciplinary action will not be taken against employees engaged in pre-existing relationships that were not prohibited prior to the adoption of this policy.

In keeping with this College District policy, if charges of sexual harassment are made, the existence of a consensual relationship in any of the contexts stated above shall not be a defense in any proceeding brought by the College District.

Individuals who fail to report or otherwise violate this provision are subject to disciplinary action up to and including termination.

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This provision is intended to be an addition to existing College District rules and regulations and does not alter or modify any existing College District rule or regulation.

Electronic Media

Electronic media includes all forms of social media, such as text messaging, instant messaging, electronic mail (email), web logs (blogs), electronic forums (chat rooms), video-sharing websites, editorial comments posted on the internet, and social network sites. Electronic media also includes all forms of telecommunication, such as landlines, cell phones, and web-based applications.

Record Retention

An employee shall comply with the College District's requirements for records retention and destruction to the extent those requirements apply to electronic media. [See CIA and GCB]

Personal Use

Employees shall be held to the same professional standards in their public use of electronic media as they are for any other public conduct. If an employee's use of electronic media violates state or federal law or College District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Safety Requirements

All employees shall adhere to College District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Tobacco and E-cigarettes

An employee shall not use tobacco products or e-cigarettes on College District property, in College District vehicles, or at College District-related activities, unless authorized by the ~~College President or designee~~. College President or designee. [See FLBD]

An employee shall not give or sell tobacco products or e-cigarettes to a person in violation of law.

Exception

Tobacco and e-cigarette use is permitted in private vehicles on College District property.

Alcohol and Drugs

A copy of this policy, the purpose of which is to eliminate drug abuse from the workplace, shall be provided to each employee at the beginning of each year or upon employment.

Employees shall ~~not manufacture, distribute, dispense, possess, use~~ be prohibited from using, possessing, controlling, manufacturing, transmitting, distributing, dispensing, selling, or being under the influence of any of the following substances ~~during working hours while conducting College District business or while on College District property, in College District vehicles,~~ or at

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College District-related activities, whether during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any performance-enhancing substance, including steroids.
5. Any designer drug.
- 4-6. Any other intoxicant, or mood-changing, mind-altering, or behavior-altering drugs.

The transmittal, sale, or attempted sale of what is represented to be any of the above-listed substances shall also be prohibited under this policy.

An employee need not be legally intoxicated to be considered “under the influence” of alcohol or a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, controls, sells, transmits, distributes, or dispenses a substance listed above as part of the employee’s job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee’s personal use;
3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee’s child or other individual for whom the employee is a legal guardian;
4. Cultivates, possesses, transports, or sells hemp as authorized by law; or
5. Possesses, sells, or distributes Dextromethorphan.

~~The College President is authorized by the Board to permit the serving and consumption of alcohol at appropriate College District functions.~~

With the prior consent of the ~~Board or the~~ College President, the alcohol provisions may be waived with respect to a specific

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	<p><u>location on College District property or a specific event that is sponsored by the College District.</u></p> <p><u>State law shall be strictly enforced at all times on all property controlled by the College District in regard to the possession and consumption of alcoholic beverages.</u></p>
<p><u>Paraphernalia</u></p>	<p><u>The use, possession, control, manufacture, transmission, distribution, dispensation, or sale of paraphernalia related to any prohibited substance is prohibited.</u></p>
<p>Notice</p>	<p>Each employee shall be given a copy of the College District's notice regarding a drug-free workplace. [See DI(EXHIBIT)]</p>
<p>Arrests, Indictments, Convictions, and Other Adjudications</p>	<p>An employee shall notify his or her <u>the employee's</u> immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony or offense involving moral turpitude.</p>
<p>Moral Turpitude</p>	<p>Moral turpitude includes but is not limited to:</p> <ol style="list-style-type: none">1. Dishonesty, fraud, deceit, theft, or misrepresentation;2. Deliberate violence;3. Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;4. Felony possession, transfer, sale, distribution, or conspiracy to possess, transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;5. Acts constituting public intoxication, operating a motor vehicle while under the influence of alcohol, or disorderly conduct, if any two or more acts are committed within any 12-month period; or6. Acts constituting abuse under the Texas Family Code.
<p>Professional Image</p>	<p>All employees shall project a professional image to students, parents, visitors, and community members by dressing in a manner appropriate to their working environment, type of work performed, and occasion. Dress and grooming standards shall enhance the image the College District exhibits for the community it serves. Each College District employee shall wear and appropriately display his or her <u>the employee's</u> nametag at all College District events that include the public, including but not limited to, an employment fair, student recruitment or registration, or when representing the College District off campus.</p>

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Each supervisor shall be responsible for monitoring compliance with this policy for each employee in ~~his or her~~ the employee's department or division. Violations of this policy shall be immediately addressed with the employee in an appropriate manner. A supervisor may suggest that the employee dress more appropriately in the future, or may request that the employee leave the workplace temporarily to change attire, depending upon the violation. An employee who continues to violate this policy shall be subject to disciplinary action.

At a minimum, dressing in a professional manner shall mean wearing clothing that is neat, clean, in good repair, fits properly, and is appropriate for the employee's work assignment. Sexually suggestive clothing, including revealing or tight-fitting garments, shall not be considered acceptable. Clothing or headgear adorned with racial slurs; lewd, obscene or derogatory words, statements, or pictures; or clothing with unprofessional symbols, phrases, or slogans, including clothing that advertises tobacco, alcohol products, sexual innuendo, or any controlled substance, shall be prohibited. For safety and health reasons, shoes shall be worn on campus at all times.

**Employee Ethics and
Conduct**

College District employees shall affirm the inherent worth and dignity of all persons and the right of all persons to learn. Learning best occurs in an environment devoted to the pursuit of truth, excellence, and liberty, which flourish where both freedom and responsibility are esteemed. In order to more adequately express the affirmation of personal professional responsibilities, College District employees shall hold themselves and each other accountable to the following Code of Professional Conduct and Ethics:

1. We shall treat all persons with respect, dignity, and justice, discriminating against no one on any arbitrary basis such as ethnicity, creed, gender, disability, social station, or age.
2. We shall strive to help each student realize the student's full potential as a learner, scholar, and human being.
3. We shall, by example and action, encourage and defend the unfettered pursuit of truth by both colleagues* and the students supporting the free exchange of ideas, observing the highest standards of academic honesty and integrity, and seeking always an attitude of scholarly objectivity and tolerance of other viewpoints.
4. We, recognizing the necessity of many roles in the educational enterprise, shall work in such a manner so as to enhance cooperation and collegiality among students, faculty, administrators, and nonacademic personnel.
5. We shall recognize and preserve the confidential nature of professional relationships, neither disclosing nor encouraging the disclosure of information or rumor that might damage, embarrass, or violate the privacy of any other person.
6. We shall maintain competence through continued professional development, demonstrate that competence through consistently adequate preparation and performance, and seek to enhance that competence by accepting and appropriating constructive criticism and evaluation.
7. We shall exercise the highest professional standards and make the most judicious and effective use of the College District's time and resources.
8. We, recognizing the needs and rights of others as embodied in the institution, shall fulfill the employment agreement both in spirit and in fact, give reasonable notice upon resignation, and neither accept tasks for which we are not qualified nor assign tasks to unqualified persons.

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9. We shall support the goals and ideals of the institution and act in public and private affairs in such a manner as to bring credit to the institution.
10. We shall not engage in sexual harassment of students or colleagues and shall adhere to the College District's policies that prohibit sexual misconduct.
11. We shall observe the stated policies and procedures of the College District, reserving the right to seek revision in a judicious and appropriate manner.
12. We shall participate in the governance of the College District by accepting a fair share of committee and institutional responsibilities.
13. We shall support the right of all to academic freedom and due process and shall defend and assist any individual accused of wrongdoing, incompetence, or other serious offense so long as the individual's innocence may be reasonably maintained.
14. We shall not support a colleague or an individual who is known to be persistently unethical or professionally incompetent.
15. We shall accept all the rights and responsibilities of citizenship, including participation in the formulation of public policy, always avoiding use of the privileges of one's public position for private or partisan advantage.

*For purposes of this policy, the term "colleague" shall refer to administrators, teachers, nonacademic personnel, and any other persons employed by the College District in the educational enterprise. [Reference: TCCTA, 1997]

All College District employees shall perform their duties in accordance with state and federal law, College District policy, and ethical standards.

All College District personnel shall recognize and respect the rights of students, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the College District.

All College District employees wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations

All College District employees shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or

EMPLOYEE STANDARDS OF CONDUCT

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standards attendant to their status as College District employees. Violation of any policies, regulations, or guidelines may result in disciplinary action, including termination of employment. [See DCC, DIAA, and DM series]

Faculty Code of Professional Ethics

The faculty may propose a code of professional ethics provided it is reviewed and approved by the Board to ensure consistency with College District policies and applicable laws.

Consensual Relationships

Because of the potential for abuse or the appearance of abuse and the inherent differential in authority, the College District prohibits any faculty member or employee from engaging in a romantic and/or sexual relationship with any student for whom the faculty member or employee has, or should reasonably expect to have in the future, academic or other responsibility (instructional, evaluative, formal advising, counseling, or supervisory).

Likewise, because of the potential for abuse or the appearance of abuse and the inherent differential in authority, the College District prohibits any faculty member or employee from engaging in a romantic and/or sexual relationship with any employee whom that person supervises or evaluates in any way.

Pre-existing Relationships

Exceptions to these prohibitions may be made in cases of pre-existing relationships or where the prohibition restricts educational opportunities or induces economic hardship for the student or subordinate. The pre-existing relationship must be disclosed promptly by the faculty member or supervisory employee to the head of the employee's unit or to the human resources department so that appropriate arrangements can be made. [See DH(REGULATION)]

Safe Harbor Provision

A consensual relationship, which began prior to the adoption of this policy and which, as a consequence of the adoption of this policy, becomes a prohibited relationship must be reported immediately so that appropriate arrangements can be made. However, disciplinary action will not be taken against employees engaged in pre-existing relationships that were not prohibited prior to the adoption of this policy.

In keeping with this College District policy, if charges of sexual harassment are made, the existence of a consensual relationship in any of the contexts stated above shall not be a defense in any proceeding brought by the College District.

Individuals who fail to report or otherwise violate this provision are subject to disciplinary action up to and including termination.

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This provision is intended to be an addition to existing College District rules and regulations and does not alter or modify any existing College District rule or regulation.

Electronic Media

Electronic media includes all forms of social media, such as text messaging, instant messaging, electronic mail (email), web logs (blogs), electronic forums (chat rooms), video-sharing websites, editorial comments posted on the internet, and social network sites. Electronic media also includes all forms of telecommunication, such as landlines, cell phones, and web-based applications.

Record Retention

An employee shall comply with the College District's requirements for records retention and destruction to the extent those requirements apply to electronic media. [See CIA and GCB]

Personal Use

Employees shall be held to the same professional standards in their public use of electronic media as they are for any other public conduct. If an employee's use of electronic media violates state or federal law or College District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Safety Requirements

All employees shall adhere to College District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Tobacco and E-cigarettes

An employee shall not use tobacco products or e-cigarettes on College District property, in College District vehicles, or at College District-related activities, unless authorized by the College President or designee. [See FLBD]

An employee shall not give or sell tobacco products or e-cigarettes to a person in violation of law.

Exception

Tobacco and e-cigarette use is permitted in private vehicles on College District property.

Alcohol and Drugs

A copy of this policy, the purpose of which is to eliminate drug abuse from the workplace, shall be provided to each employee at the beginning of each year or upon employment.

Employees shall be prohibited from using, possessing, controlling, manufacturing, transmitting, distributing, dispensing, selling, or being under the influence of any of the following substances while conducting College District business or while on College District property, in College District vehicles, or at College District-related activities, whether during or outside of usual working hours:

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1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any performance-enhancing substance, including steroids.
5. Any designer drug.
6. Any other intoxicant, or mood-changing, mind-altering, or behavior-altering drugs.

The transmittal, sale, or attempted sale of what is represented to be any of the above-listed substances shall also be prohibited under this policy.

An employee need not be legally intoxicated to be considered “under the influence” of alcohol or a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, controls, sells, transmits, distributes, or dispenses a substance listed above as part of the employee’s job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee’s personal use;
3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee’s child or other individual for whom the employee is a legal guardian;
4. Cultivates, possesses, transports, or sells hemp as authorized by law; or
5. Possesses, sells, or distributes Dextromethorphan.

With the prior consent of the College President, the alcohol provisions may be waived with respect to a specific location on College District property or a specific event that is sponsored by the College District.

State law shall be strictly enforced at all times on all property controlled by the College District in regard to the possession and consumption of alcoholic beverages.

EMPLOYEE STANDARDS OF CONDUCT

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Paraphernalia	The use, possession, control, manufacture, transmission, distribution, dispensation, or sale of paraphernalia related to any prohibited substance is prohibited.
Notice	Each employee shall be given a copy of the College District's notice regarding a drug-free workplace. [See DI(EXHIBIT)]
Arrests, Indictments, Convictions, and Other Adjudications	An employee shall notify the employee's immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony or offense involving moral turpitude.
Moral Turpitude	Moral turpitude includes but is not limited to: <ol style="list-style-type: none">1. Dishonesty, fraud, deceit, theft, or misrepresentation;2. Deliberate violence;3. Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;4. Felony possession, transfer, sale, distribution, or conspiracy to possess, transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;5. Acts constituting public intoxication, operating a motor vehicle while under the influence of alcohol, or disorderly conduct, if any two or more acts are committed within any 12-month period; or6. Acts constituting abuse under the Texas Family Code.
Professional Image	<p>All employees shall project a professional image to students, parents, visitors, and community members by dressing in a manner appropriate to their working environment, type of work performed, and occasion. Dress and grooming standards shall enhance the image the College District exhibits for the community it serves. Each College District employee shall wear and appropriately display the employee's nametag at all College District events that include the public, including but not limited to, an employment fair, student recruitment or registration, or when representing the College District off campus.</p> <p>Each supervisor shall be responsible for monitoring compliance with this policy for each employee in the employee's department or division. Violations of this policy shall be immediately addressed with the employee in an appropriate manner. A supervisor may suggest that the employee dress more appropriately in the future or may request that the employee leave the workplace temporarily to change attire, depending upon the violation. An employee who</p>

EMPLOYEE STANDARDS OF CONDUCT

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continues to violate this policy shall be subject to disciplinary action.

At a minimum, dressing in a professional manner shall mean wearing clothing that is neat, clean, in good repair, fits properly, and is appropriate for the employee's work assignment. Sexually suggestive clothing, including revealing or tight-fitting garments, shall not be considered acceptable. Clothing or headgear adorned with racial slurs; lewd, obscene or derogatory words, statements, or pictures; or clothing with unprofessional symbols, phrases, or slogans, including clothing that advertises tobacco, alcohol products, sexual innuendo, or any controlled substance, shall be prohibited. For safety and health reasons, shoes shall be worn on campus at all times.

TUITION AND FEES

FD
(LOCAL)

Upon recommendation by the College President, tuition and fees shall be set annually by the Board and shall be published in the College District catalog and other appropriate publications.

The College District establishes tuition and fees with an emphasis on keeping tuition and fees affordable while ensuring tuition and fees are sufficient to fund quality education consistent with its educational mission.

Excessive Hours or Repeated Courses

The Board shall determine annually if the College District shall charge a resident a higher tuition rate for excessive hours or repeated courses in accordance with law. If the Board adopts a higher rate, the Board shall describe any applicable exemptions. The rates, exemptions, and required notice shall be published in the College District catalog and other appropriate publications.

Waivers

The College District shall publish in the College District catalog and other appropriate publications:

1. The tuition and fee waivers the College District is required by law to grant; and
2. Any legally authorized tuition and fee waiver adopted by the Board.

Census Day

The day official enrollment data is recorded each semester shall be designated as Census Day. The actual dates for Census Day shall be detailed in the College District catalog each year.

Collection of Tuition and Fees

The Board may adopt an installment payment plan in accordance with state law.

Installment Payments

Collection Procedures

The College President is authorized to develop procedures for the collection of tuition and fees.

Continuing Education

The amount for continuing education registration fees and tuition shall be approved by the Board. The College President shall make recommendations based on information from participants, organizers, and changing economic conditions. Information concerning tuition, fees, and refunds is located in the College District catalog, as well as in schedules, brochures, and information packets for classes, workshops, and meetings.

There shall be no fees for Adult Basic Education (ABE) and General Education Development (GED) courses.

Refund Policy

The College District shall refund tuition and fees for courses from which the students drop or withdraw in accordance with law and related provisions adopted by the Board and published in the

TUITION AND FEES

FD
(LOCAL)

College District catalog and in any other appropriate College District publication. Tuition and fees paid directly to the institution by a sponsor, donor, or scholarship shall be refunded to the source rather than directly to the student.

Military Reservists

The College District shall refund full tuition and fees to any student in the military who is unable to complete a semester in which ~~he or she~~the student is enrolled due to reassignment of duty.

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Note: This policy addresses bullying targeting College District students. For provisions regarding discrimination and harassment targeting College District students, see [FFDFFDA](#) and [FFDB](#).

Bullying Prohibited

The College District prohibits bullying as defined by this policy. Retaliation against anyone involved in the complaint process is a violation of College District policy and is prohibited.

Definitions

Bullying

Bullying occurs when a student or group of students engages in written or verbal expression, expression through electronic means, or physical conduct that occurs on College District property, at a College District-sponsored or College District-related activity, or in a vehicle operated by the College District and that:

1. Has the effect or will have the effect of physically harming a student, damaging a student's property, or placing a student in reasonable fear of harm to the student's person or of damage to the student's property; or
2. Is so sufficiently severe, persistent, and pervasive that the action or threat limits or denies a student's ability to participate in or benefit from the College District's educational program.

Examples

Bullying of a student may include hazing, threats, taunting, teasing, confinement, assault, demands for money, destruction of property, theft of valued possessions, name-calling, rumor spreading, or ostracism.

Retaliation

The College District prohibits retaliation by a student or College District employee against any person who in good faith makes a report of bullying, serves as a witness, or participates in an investigation.

Examples

Examples of retaliation may include threats, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.

False Claim

A student who intentionally makes a false claim, offers false statements, or refuses to cooperate with a College District investigation regarding bullying or retaliation as defined by this policy shall be subject to appropriate disciplinary action.

Timely Reporting

Reports of bullying or retaliation shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to immediately report may impair the College District's ability to investigate and address the prohibited conduct.

STUDENT WELFARE
FREEDOM FROM BULLYING

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(LOCAL)

**Reporting
Procedures**

Student Report

To obtain assistance and intervention, any student who believes that ~~he or she~~the student has experienced bullying or believes that another student has experienced bullying should immediately report the alleged acts to an instructor, counselor, administrator, or other College District employee.

Employee Report

Any College District employee who suspects or receives notice that a student or group of students has or may have experienced bullying or retaliation shall immediately notify the dean of students.

Report Format

A report may be made orally or in writing. ~~The dean of students~~The dean of students or designee shall reduce any oral reports to written form.

Prohibited Conduct

The ~~dean of students~~dean of students or designee shall determine whether the allegations in the report, if proven, would constitute prohibited conduct as defined by policy FFDA or FFDB, including harassment or discrimination on the basis of race, color, religion, sex, gender, national origin, disability, or age. If so, the College District shall proceed under policy FFDA or FFDB, as appropriate, instead. If the allegations could constitute both prohibited conduct and bullying, the investigation under FFDA or FFDB, as appropriate, shall include a determination on each type of conduct.

**Investigation of the
Report**

The ~~dean of students~~dean of students or designee shall conduct an appropriate investigation based on the allegations in the report. ~~The dean of students~~The dean of students or designee shall promptly take interim action calculated to prevent bullying or retaliation, as defined by this policy, during the course of an investigation, if appropriate.

**Concluding the
Investigation**

Absent extenuating circumstances, the investigation should be completed within ten College District business days from the date of the initial report alleging bullying or retaliation, as defined by this policy; however, the ~~dean of students~~dean of students or designee shall take additional time if necessary to complete a thorough investigation.

The ~~dean of students~~dean of students or designee shall prepare a final, written report of the investigation. The report shall include a determination of whether bullying or retaliation, as defined by this policy, occurred. A copy of the report shall be sent to the College President or designee.

**College District
Action**

If the results of an investigation indicate that bullying or retaliation as defined by this policy occurred, the College District shall promptly respond by taking appropriate disciplinary or corrective action reasonably calculated to address the conduct.

Corrective Action	<p>Examples of corrective action may include implementing:</p> <ul style="list-style-type: none">• Implementing a training program for the individuals involved in the complaint, implementing;• Implementing a comprehensive education program for the College District community, conducting;• Conducting follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred, involving;• Involving students in efforts to identify problems and improve the College District climate, increasing;• Increasing staff monitoring of areas where bullying or retaliation has occurred, i; and reaffirming• Reaffirming the College District's policy against bullying and retaliation.
Improper Conduct	<p>If the investigation reveals improper conduct that did not rise to the level of bullying or retaliation as defined by this policy, the College District may take disciplinary or any other appropriate corrective action.</p>
Confidentiality	<p>To the greatest extent possible, the College District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation.</p>
Appeal	<p>A student who is dissatisfied with the outcome of the investigation may appeal through FLD(LOCAL), beginning at the appropriate level.</p>
Records Retention	<p>Retention of records shall be in accordance with the College District's records retention procedures. [See CIA]</p>
Access to Policy and Procedures	<p>Information regarding this policy and accompanying procedures shall annually be made available to College District employees and students and shall be published on the College District's website. Copies of the policy and procedures shall be readily available at the College District's administrative offices.</p>

Note: This policy addresses bullying targeting College District students. For provisions regarding discrimination and harassment targeting College District students, see FFDA and FFDB.

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1. Has the effect or will have the effect of physically harming a student, damaging a student's property, or placing a student in reasonable fear of harm to the student's person or of damage to the student's property; or
2. Is so sufficiently severe, persistent, and pervasive that the action or threat limits or denies a student's ability to participate in or benefit from the College District's educational program.

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Examples of retaliation may include threats, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.

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Reports of bullying or retaliation shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to immediately report may impair the College District's ability to investigate and address the prohibited conduct.

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Employee Report

Any College District employee who suspects or receives notice that a student or group of students has or may have experienced bullying or retaliation shall immediately notify the dean of students.

Report Format

A report may be made orally or in writing. The dean of students or designee shall reduce any oral reports to written form.

Prohibited Conduct

The dean of students or designee shall determine whether the allegations in the report, if proven, would constitute prohibited conduct as defined by policy FFDA or FFDB, including harassment or discrimination on the basis of race, color, religion, sex, gender, national origin, disability, or age. If so, the College District shall proceed under policy FFDA or FFDB, as appropriate, instead. If the allegations could constitute both prohibited conduct and bullying, the investigation under FFDA or FFDB, as appropriate, shall include a determination on each type of conduct.

**Investigation of the
Report**

The dean of students or designee shall conduct an appropriate investigation based on the allegations in the report. The dean of students or designee shall promptly take interim action calculated to prevent bullying or retaliation, as defined by this policy, during the course of an investigation, if appropriate.

**Concluding the
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Absent extenuating circumstances, the investigation should be completed within ten College District business days from the date of the initial report alleging bullying or retaliation, as defined by this policy; however, the dean of students or designee shall take additional time if necessary to complete a thorough investigation.

The dean of students or designee shall prepare a final, written report of the investigation. The report shall include a determination of whether bullying or retaliation, as defined by this policy, occurred. A copy of the report shall be sent to the College President or designee.

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Corrective Action

Examples of corrective action may include:

- Implementing a training program for the individuals involved in the complaint;

STUDENT WELFARE
FREEDOM FROM BULLYING

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(LOCAL)

- Implementing a comprehensive education program for the College District community;
- Conducting follow-up inquiries to determine if any new incidents or any instances of retaliation have occurred;
- Involving students in efforts to identify problems and improve the College District climate;
- Increasing staff monitoring of areas where bullying or retaliation has occurred; and
- Reaffirming the College District's policy against bullying and retaliation.

Improper Conduct

If the investigation reveals improper conduct that did not rise to the level of bullying or retaliation as defined by this policy, the College District may take disciplinary or any other appropriate corrective action.

Confidentiality

To the greatest extent possible, the College District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation.

Appeal

A student who is dissatisfied with the outcome of the investigation may appeal through FLD(LOCAL), beginning at the appropriate level.

Records Retention

Retention of records shall be in accordance with the College District's records retention procedures. [See CIA]

Access to Policy and Procedures

Information regarding this policy and accompanying procedures shall annually be made available to College District employees and students and shall be published on the College District's website. Copies of the policy and procedures shall be readily available at the College District's administrative offices.

Alcohol

A student shall be prohibited from using, possessing, controlling, manufacturing, transmitting, distributing, selling, or being under the influence of intoxicating beverages on College District property, in College District vehicles, and at College District-related activities. With the prior consent of ~~the Board or~~ the College President, these provisions may be waived with respect to a specific location on College District property or a specific event that is sponsored by the College District.

State law shall be strictly enforced at all times on all property controlled by the College District in regard to the possession and consumption of alcoholic beverages.

Controlled Substances

No student shall possess, use, control, manufacture, transmit, distribute, sell, or attempt to possess, use, control, manufacture, transmit, distribute, sell, or be under the influence of, any of the following substances on College District property, in College District vehicles, or at College District-related activities:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Any abusable glue, aerosol paint, or any other volatile chemical substance for inhalation.
3. Any performance-enhancing substance, including steroids.
4. Any designer drug.
5. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

The transmittal, sale, or attempted sale of what is represented to be any of the above-listed substances shall also be prohibited under this policy.

Exceptions

It shall not be considered a violation of this policy if the student:

1. Uses or possesses a controlled substance or drug authorized by a licensed physician through a prescription specifically for that student's use;
2. Possesses a controlled substance or drug that a licensed physician has prescribed for the student's child or other individual for whom the student is a legal guardian;
3. Cultivates, possesses, transports, or sells hemp as authorized by law; or
4. Possesses, sells, or distributes Dextromethorphan.

Paraphernalia

The use, possession, control, manufacture, transmission, distribution, or sale of paraphernalia related to any prohibited substance is prohibited.

Violation

Students who violate this policy shall be subject to appropriate disciplinary action. [See FM and FMA] Such disciplinary action may include referral to drug and alcohol counseling or rehabilitation programs or student assistance programs, suspension, expulsion, and referral to appropriate law enforcement officials for prosecution.

Notice

Each student taking one or more classes for any type of academic credit except for continuing education units shall have access to a copy of the College District's policy prohibiting the unlawful possession, use, or distribution of illicit drugs and alcohol, a description of the applicable legal sanctions under local, state, or federal law, and a description of the health risks associated with the use of illicit drugs and the abuse of alcohol.

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A student shall be prohibited from using, possessing, controlling, manufacturing, transmitting, distributing, selling, or being under the influence of intoxicating beverages on College District property, in College District vehicles, and at College District-related activities. With the prior consent of the College President, these provisions may be waived with respect to a specific location on College District property or a specific event that is sponsored by the College District.

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COMMUNITY EXPRESSION AND USE OF COLLEGE FACILITIES
CONDUCT ON COLLEGE DISTRICT PREMISES

GDA
(LOCAL)

**Withdrawal of
Consent to Remain
on Campus**

In accordance with law, during a period of disruption, the College President or designee may notify a person that consent to remain on a College District campus or facility has been withdrawn for no longer than 14 days if there is reasonable cause to believe that the person willfully disrupted the orderly operation of the College District and that his or her presence on College District property will constitute a substantial and material threat to the orderly operation of the College District.

Hearing Procedures

A party from whom consent has been withdrawn may request a hearing on the withdrawal to be held in accordance with law.

Appeal

The person may appeal the outcome of the hearing through the applicable grievance policy beginning at the appropriate level. [See DGBA(LOCAL) for employees, FLD(LOCAL) for students, and GB(LOCAL) for community members]

**Tobacco and
E-cigarettes**

The College District prohibits the use of tobacco products and e-cigarettes on College District property, in College District vehicles, and at College District-related activities, unless authorized by the College President or designee. [See FLBD]

Exception

Tobacco and e-cigarette use is permitted in private vehicles on College District property.

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State law shall be strictly enforced at all times on all property controlled by the College District in regard to the possession and consumption of alcoholic beverages.

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Alcohol

The College District prohibits using, possessing, controlling, manufacturing, transmitting, distributing, selling, or being under the influence of intoxicating beverages on College District property, in College District vehicles, and at College District-related activities. With the prior consent of the College President, these provisions may be waived with respect to a specific location on College District property or a specific event that is sponsored by the College District.

State law shall be strictly enforced at all times on all property controlled by the College District in regard to the possession and consumption of alcoholic beverages.



MINUTE ORDER

To: Board of Trustees

From: Dr. Warren Nichols, President

Date: August 28, 2023

Subject: Recommendation to approve Resolution regarding employee compensation during emergency closure

AGENDA ITEM DESCRIPTION:

Discussion and possible action on the proposed Resolution to delegate to the President the authority to make certain decisions regarding employee compensation and assignments during unforeseen and unavoidable emergency closures consistent with Policy DEA(Local).

Presented and recommended for approval to the Board of Trustees on August 28, 2023.

PROPOSED MOTION:

Suggested motion: *“I move the Board of Trustees approve Resolution 2023.08.28 delegating authority to the President to make decisions regarding employee compensation and assignment during emergency closures.”*

ATTACHMENT

Resolution 2023.08.28

**RESOLUTION OF THE BOARD OF TRUSTEES
OF COLLEGE OF THE MAINLAND**

**EMERGENCY CLOSURE – EMPLOYEE COMPENSATION
2023.08.28**

WHEREAS, the Board of Trustees recognizes that unforeseen and unavoidable emergencies occur which may necessitate the suspension or modification of normal operations for College of the Mainland; and

WHEREAS, College of the Mainland has a substantial public interest in protecting the health and safety of its students, staff, and community and therefore desires to ensure that the College and community are prepared to the fullest extent possible to protect the health and safety of the students, staff, and community in light of unforeseen and unavoidable emergencies; and

WHEREAS, the Board of Trustees seeks to retain its employees, reduce turnover, maintain morale, help employees focus on work-related matters while at work, and facilitate the return to normal operations, and believes that an additional public purpose exists in doing so; and

WHEREAS, the Board of Trustees believes that the public purposes described above are fulfilled by efficiently and effectively making certain delegations, as described more fully herein, to the President to address emergency situations in the best interest of the health, safety, and well-being of College of the Mainland students, staff, and community.

IT IS THEREFORE:

RESOLVED THAT the Board of Trustees finds that a public purpose exists to modify operations from time to time during unforeseen and unavoidable emergencies in order to protect the health and safety of its students, staff, and community; and

FURTHER RESOLVED THAT the Board of Trustees finds a public purpose exists in retaining employees, reducing turnover, maintaining morale, helping employees focus on work-related matters while working, and facilitating the return of employees to normal operations; and

FURTHER RESOLVED THAT in furtherance of the public purposes so stated in this Resolution, the Board of Trustees of College of the Mainland makes the following delegations to the President in order to efficiently and effectively prepare the College in response to unforeseen and unavoidable emergencies:

- (1) The authority to make all decisions regarding the payment of employees during modified operations and/or a college closure, and to make determinations regarding the purpose and parameters of any such payments;
- (2) The authority to make decisions regarding the compensation of full-time and part-time

employees, both exempt and non-exempt, who may be required to report to work or work remotely during modified operations and/or a college closure and to implement those decisions;

(3) The authority to determine workdays, conditions, and hours for all employees time during unforeseen and unavoidable emergencies.

This Resolution shall remain in effect until rescinded by Board Action at a duly called Board Meeting.

CERTIFICATE FOR RESOLUTION

I hereby certify that the foregoing resolution was presented to the Board of Trustees of College of the Mainland during a scheduled Board Meeting on August 24, 2023. A quorum of the Board of Trustees being then present, it was then duly moved and seconded that the resolution be adopted, and such resolution was then adopted according to the following vote:

Ayes: _____ Nays: _____ Abstentions: _____

Passed the 28th day of August 2023. This Resolution may be signed electronically and in counterparts.

Don Gartman
Chair, Board of Trustees
College of the Mainland

Attest: _____
Melissa Skipworth
Secretary, Board of Trustees
College of the Mainland



MINUTE ORDER

To: Board of Trustees

From: Dr. Warren Nichols, President

Date: August 28, 2023

Subject: Recommendation to approve Resolution adopting Prevailing Wage Rates

AGENDA ITEM DESCRIPTION:

Discussion and possible action on the proposed Resolution to adopt the Prevailing Wage Rates setting the minimum hourly wages paid to construction workers engaged in public works on COM projects.

Presented and recommended for approval to the Board of Trustees on August 28, 2023.

PROPOSED MOTION:

Suggested motion: *“I move the Board of Trustees approve Resolution 2023.08.28.1 adopting the Prevailing Wage Rates for construction workers engaged in COM public works projects.”*

ATTACHMENT

Resolution 2023.08.28.1

**RESOLUTION OF THE BOARD OF TRUSTEES
OF COLLEGE OF THE MAINLAND
2023.08.28.1**

The Board of Trustees of College of the Mainland (“COM”) hereby makes the following findings in connection with COM public works/construction facilities projects:

1. Texas Government Code Chapter 2258 requires governmental entities, including COM, to adopt Prevailing Wage Rates setting the minimum hourly wages paid to be paid to construction workers engaged in public works projects in COM; and
2. PBK Architects, Inc., on behalf of public school entities in the Texas Gulf Coast area, has conducted a survey of Prevailing Wage Rates for school construction trades in accordance with the requirements of Texas Government Code Chapter 2258. The results of such survey are attached as Exhibit “A.”

BE IT, THEREFORE, RESOLVED that College of the Mainland hereby adopts the Prevailing Wages reflected in Exhibit A for use on all COM facilities projects.

Passed at a duly called and posting meeting of the COM Board of Trustees on the ____ day of _____, 2023.

By: _____
Donald G. Gartman
Chair, Board of Trustees
College of the Mainland

Attest:

Melissa Skipworth
Secretary, Board of Trustees
College of the Mainland

Prevailing Wage Rate Determination Information

The following information is from Chapter 2258 Texas Government Code:

Sec. 2258.021. Right to be Paid Prevailing Wage Rates.

- (a) A worker employed on a public work by or on behalf of the state or a political subdivision of the state shall be paid:
 - (1) not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the work is performed; and
 - (2) not less than the general prevailing rate of per diem wages for legal holiday and overtime work.
- (b) Subsection (a) does not apply to maintenance work.
- (c) A worker is employed on a public work for the purposes of this section if the worker is employed by a contractor or subcontractor in the execution of a contract for the public work with the state, a political subdivision of the state, or any officer or public body of the state or a political subdivision of the state.

Sec. 2258.023. Prevailing Wage Rates to be paid by Contractor and Subcontractor; Penalty.

- (a) The contractor who is awarded a contract by a public body or a subcontractor of the contractor shall pay not less than the rates determined under Section [2258.022](#) to a worker employed by it in the execution of the contract.
- (b) A contractor or subcontractor who violates this section shall pay to the state or a political subdivision of the state on whose behalf the contract is made, \$60 for each worker employed for each calendar day or part of the day that the worker is paid less than the wage rates stipulated in the contract. A public body awarding a contract shall specify this penalty in the contract.
- (c) A contractor or subcontractor does not violate this section if a public body awarding a contract does not determine the prevailing wage rates and specify the rates in the contract as provided by Section [2258.022](#).
- (d) The public body shall use any money collected under this section to offset the costs incurred in the administration of this chapter.
- (e) A municipality is entitled to collect a penalty under this section only if the municipality has a population of more than 10,000.

Sec. 2258.051. Duty of Public Body to Hear Complaints and Withhold Payment.

A public body awarding a contract, and an agent or officer of the public body, shall:

- (1) take cognizance of complaints of all violations of this chapter committed in the execution of the contract; and
- (2) withhold money forfeited or required to be withheld under this chapter from the payments to the contractor under the contract, except that the public body may not withhold money from other than the final payment without a determination by the public body that there is good cause to believe that the contractor has violated this chapter.

Prevailing Wage Rates – School Construction Trades

June 1, 2022

Texas Gulf Coast Area

CLASSIFICATION	2022 HOURLY RATE
ASBESTOS WORKER	\$21.13
BRICKLAYER; MASON	\$25.32
CARPENTER; CASEWORKER	\$23.38
CARPET LAYER; FLOOR INSTALLER	\$25.12
CONCRETE FINISHER	\$23.40
DATA COMM/TELE COMM	\$23.50
DRYWALL INSTALLER; CEILING INSTALLER	\$26.65
ELECTRICIAN	\$25.93
ELEVATOR MECHANIC	\$28.80
FIREPROOFING INSTALLER	\$22.25
GLAZIER	\$22.30
HEAVY EQUIPMENT OPERATOR	\$22.40
INSULATOR	\$20.50
IRONWORKER	\$25.50
LABORER, HELPER	\$16.71
LATHERER; PLASTERER	\$23.25
LIGHT EQUIPMENT OPERATOR	\$20.50
METAL BUILDING ASSEMBLER	\$21.10
MILLWRIGHT	\$33.63
PAINTER; WALL COVERING INSTALLER	\$19.60
PIPEFITTER	\$26.97
PLUMBER	\$26.71
ROOFER	\$20.50
SHEET METAL WORKER	\$19.90
SPRINKLER FITTER	\$26.13
STEEL ERECTOR	\$23.25
TERRAZZO WORKER	\$23.50
TILE SETTER	\$19.58
WATERPROOFER; CAULKER	\$19.88

This document was developed by PBK Architects, Inc., in strict accordance with Chapter 2258 of the Texas Government Code.

Prevailing Wage Rates

Worker Classification Definition Sheet

CLASSIFICATION	DEFINITION
ASBESTOS WORKER	Worker who removes and disposes of asbestos materials.
BRICKLAYER; MASON	Craftsman who works with masonry products, stone, brick, block, or any material substituting those materials and accessories.
CARPENTER; CASEWORKER	Worker who build wood structures or structures of any material which has replaces wood. Includes rough and finish carpentry, hardware and trim.
CARPET LAYER; FLOOR INSTALLER	Worker who installs carpets and /or floor coverings, vinyl tile.
CONCRETE FINISHER	Worker who floats, trowels, and finishes concrete.
DATA COMM/TELE COMM	Worker who installs data/telephone and television cable and associate equipment and accessories.
DRYWALL; CEILING INSTALLER	Worker who installs metal framed walls and ceiling, drywall coverings, ceiling grids, and ceilings.
ELECTRICIAN	Skilled craftsman who installs or repairs electrical wiring and devices. Includes fire alarm systems and HVAC electrical controls.
ELEVATOR MECHANIC	Craftsman skilled in the installation and maintenance of elevators.
FIREPROOFING INSTALLER	Worker who sprays or applies fire proofing materials.
GLAZIER	Worker who installs glass, glazing, and glass framing.
HEAVY EQUIPMENT OPERATOR	Includes but not limited to: all CAT tractors, all derrick-powered, all power operated cranes, back-hoes, back-fillers, power operated shovels, winch trucks, and all trenching machines.
INSULATOR	Worker who applies, sprays, or installs insulation.
IRONWORKER	Skilled craftsman who erects structural steel framing, and installs structural concrete Rebar.
LABORER, HELPER	Worker qualified for only unskilled or semi-skilled work. Lifting, carrying materials or tools, hauling, digging, clean up.
LATHERER; PLASTERER	Worker who installs metal framing and lath. Worker who applies plaster to lathing and installs associated accessories.
LIGHT EQUIPMENT OPERATOR	Includes but not limited to , air compressors, truck crane drivers, flex planes, building elevators, form graders, concrete mixers less than 14cf), conveyers.
METAL BUILDING ASSEMBLER	Worker who assembles pre-made metal buildings.
MILLWRIGHT	Mechanic specializing in the installation of heavy machinery, conveyance, wrenches, dock levelers, hydraulic lifts, and align pumps.
PAINTER; WALL COVERING INSTALLER	Worker who prepares wall surfaces and applies paint and/or wall coverings, tape, and bedding.
PIPEFITTER	Trained worker who installs piping systems, chilled water piping and hot water (boiler) piping, pneumatic tubing controls, chillers, boilers, and associated mechanical equipment.
PLUMBER	Skilled craftsman who installs domestic hot and cold water piping, waste piping, storm system piping, water closets, sinks, urinals, and related work.
ROOFER	Worker who installs roofing materials, Bitumen (asphalt and coal tar) felts, flashings, all types of roofing membranes, and associated products.
SHEET METAL WORKER	Worker who installs sheet metal products, Roof metal, flashings and curbs, ductwork, mechanical equipment, and associated metals.
SPRINKLER FITTER	Worker who installs fire sprinklers systems and fire protectant equipment.
STEEL ERECTOR	Worker who erects and dismantles structural steel frames of buildings and other structures.
TERRAZZO WORKER	Craftsman who places and finishes Terrazzo
TILE SETTER	Worker who prepares wall and/or floor surfaces and applies ceramic tiles to these surfaces.
WATERPROOFER; CAULKER	Worker who applies water proofing material to buildings. Products include sealant, caulk, sheet membranes, and liquid membranes, sprayed, rolled or brushed.



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees

From: Dr. Warren Nichols President

Date: August 28, 2023

Subject: College of the Mainland Limited Tax Revolving Note Program

AGENDA ITEM DESCRIPTION:

Ratification and Approval of Pricing Committee Determination Regarding Execution of a Note Purchase Agreement relating to the College of the Mainland Limited Tax Revolving Note Program

FUNDING SOURCE:

Interest and sinking fund taxes and the proceeds of future College of the Mainland Limited Tax General Obligation Bonds.

PURPOSE AND BACKGROUND

On August 1, 2023, the Board of Trustees approved an Order Establishing a College of the Mainland Limited Tax Revolving Note Program within certain parameters and authorized a pricing committee (the "Pricing Committee") comprised of certain members of the Board and College administration to approve the execution of a Note Purchase Agreement containing the final financial terms of a Note Purchase Agreement pursuant to which the College will borrow money on a short term basis under its Revolving Note Program. The Pricing Committee met on August 14, 2023, to review a term sheet (the "Term Sheet") submitted by Frost Bank and Texas First Bank (the "Banks") which contained the financial terms pursuant to which the Banks would loan money to the College under the Note Purchase Agreement for the next 36 months. The Pricing Committee found the financial terms in the Term Sheet favorable to the College and has recommended execution of the Note Purchase Agreement in accordance with the provisions of the preliminary Note Purchase Agreement and the Term Sheet. The Pricing Committee wishes to bring the Term Sheet, its determination regarding the Term Sheet and the execution of the Note Purchase Agreement before the full Board for ratification and approval.

PROPOSED MOTION:

"I move the Board of Trustees ratify the determination of the Pricing Committee relating to the College of the Mainland Limited Tax Revolving Note Program and approve the execution of the Note Purchase Agreement with Frost Bank in accordance with the Term Sheet from Frost Bank and Texas First Bank dated August 10, 2023."

ATTACHMENTS:

1.Term Sheet

**CONFIDENTIAL
TERM SHEET
FOR
THE COLLEGE OF THE MAINLAND**

August 10, 2023

The following Term Sheet (this “Term Sheet”) is presented by Frost Bank (“Lender”) in collaboration with Texas First Bank (“Participating Lender”). The Term Sheet is not a commitment to lend money; rather, it is intended to be a preliminary outline of possible loan terms only and does not purport to contain all of the terms, conditions, covenants, representations, warranties, and other provisions with respect to the subject credit facility, which will be contained in definitive loan documentation, if any, and which may differ from those contained herein. Other terms and provisions not contained in this Term Sheet may be considered and/or required by Lender, in its sole and absolute discretion, prior to final approval of the subject credit facility and the execution of definitive loan documentation, if any, with respect to the subject credit facility, based upon Lender’s due diligence and credit underwriting standards (as determined by Lender in its sole and absolute discretion). Further, Lender, in its sole and absolute discretion, will decide whether to approve the subject credit facility, commit to the subject credit facility, and enter into definitive loan documentation with respect to the subject credit facility. Final approval of the subject credit facility may be conditioned upon modification or adjustment of the terms contained herein. Neither Lender nor Borrower will have any liability to the other should either party elect, for any reason, **including but not limited to the loan amount and/or the interest rate.** (i) not to proceed forward with respect to the subject credit facility, or (ii) not to enter into definitive loan documentation with respect to the subject credit facility. **This Term Sheet replaces in its entirety the Term sheet delivered to Borrower dated July 20, 2023.**

The terms and existence of this Term Sheet are confidential to Borrower and Guarantor, if any, and may not be disclosed by Borrower or Guarantor, if any, except as may be approved in writing by Lender.

This Term Sheet expires **45** days from the date hereof.



TERM SHEET

Borrower:	College of the Mainland (“ <u>Borrower</u> ,” whether one or more).
Originating Bank and Lead Lender:	Frost Bank (“ <u>Lender</u> ” or “Lead Lender”).
Participating Lender:	Texas First Bank (“Participating Lender” or “Participant”)
Participation:	<p>The closing of the Credit Facility will be conditioned upon the Participating Lender agreeing to purchase 25% of the undivided ownership interest in the Credit Facility and the security for the Credit Facility, upon the terms and subject to the conditions set forth in a Participation Agreement executed by and between Lender and Participant.</p> <p>Lender may sell additional participations in all or part of the Loan.</p>
Guarantor:	Not applicable.
Credit Facility:	Revolving Note Purchase Agreement (the “NPA”) subject to the Availability and Purpose defined below.
Availability and Purpose:	<p>To provide for the periodic issuance of short-term notes (the “Notes”) to provide interim financing for certain capital projects in an amount not to exceed \$100,000,000.00 outstanding at any given time during the term of the NPA. Borrower expects to periodically refund outstanding Notes with long-term voter authorized bonds (the “Bonds”).</p> <p>Total aggregate amount of Notes issued under the NPA to not exceed remaining unfunded amount of voter authorized debt.</p>
Closing Date:	Not later than October 10, 2023 (the “ <u>Closing Date</u> ”).
Maturity:	<p>The NPA will mature thirty-six (36) months from the Closing Date.</p> <p>Notes purchased under the NPA will mature not later than the earlier of (i) three hundred sixty-four (364) days following the related Purchase Date, and (ii) the NPA maturity date.</p>
Interest Rate*:	85.9% of the 3-Month Term SOFR rate published by CME Group with the conventions for this rate established by the Lender for determining the 3-Month Term SOFR rate, plus 0.1975% per annum, with said rate to be adjusted quarterly to account for any changes in the 3-Month Term SOFR rate; <i>provided, however</i> , in no event shall the 3-Month Term SOFR rate be less than 1.00%. The 3-Month Term SOFR rate will be defined in the NPA in accordance with Lender’s standard practices. (The Term SOFR market data is the property of Chicago Mercantile Exchange Inc. or it’s licensors as applicable. All rights reserved, or otherwise licensed by Chicago Mercantile Exchange Inc.)

	<p>Indicative all-in rate as of August 10, 2023, would be 4.8096%.</p> <p><i>*Assumes Notes are non-bank qualified, tax-exempt issuances.</i></p>
Swap Option:	Not applicable.
Payment Terms:	Interest only paid on each February 1 and August 1 on each Note purchased under the NPA as it accrues until the Maturity of said Notes, when the entire amount of the Notes, principal and interest then remaining unpaid, will then be due and payable.
Loan Fees:	<p><u>Origination Fee.</u> An origination fee in the amount of 0.25% of the Note Program commitment amount will be payable by Borrower in immediately available funds upon the closing of the Facility.</p> <p><u>Administration Fee.</u> A Loan Administration Fee in the amount of \$10,000 for each Note purchased under the Credit Facility will be payable by Borrower to the Lead Bank in immediately available funds upon the closing of the Credit Facility</p>
Voluntary Prepayments:	The Notes may be prepaid, in whole or in part, without premium or penalty.
Collateral:	<p>The Notes will be secured by a valid and perfected first priority lien on the following assets of Borrower, whether owned on the Closing Date or thereafter acquired (collectively, the “<u>Collateral</u>”):</p> <ul style="list-style-type: none"> (a) Proceeds from the sale Bonds issued by the College from time to time for the purpose of paying the principal amounts of or interest on the Notes; (b) Amounts held in the note payment account established pursuant to the NPA; and (c) Proceeds of the College’s continuing direct annual ad valorem tax levied, within the limits prescribed by law, upon all taxable property within the boundaries of the College in each year sufficient to pay the principal of and interest on the Notes
Financial Covenants:	<p>Financial covenants of Borrower to include, but not be limited to, the following:</p> <ul style="list-style-type: none"> (a) Should S&P, Moody’s or another rating agency lower the Borrower’s bond ratings by three grades or more, a non-monetary default will be triggered on the Notes; (b) To provide security for the payment of the principal of and interest on the Notes and for the payment of the Note Purchase Agreement Costs as the same shall become due and payable, the College shall pledge (i) the proceeds from (a) the sale or exchange of other Notes issued for the purpose of refinancing, renewing, replacing, or redeeming Notes, and (b) the sale of a series of bonds or other obligations to be issued by the College for the purpose of refinancing, renewing, or redeeming Notes, and (ii) proceeds of the Limited Tax, (iii) the amounts held in the Note Payment Fund until the amounts deposited therein are used for authorized purposes, and (iv) the amounts remaining on deposit in the Note

	Construction Fund after amounts deposited therein are used for authorized purposes.
Reporting Requirements:	<p>Borrower will provide to Lender throughout the term of the Note Program and Notes the following:</p> <ul style="list-style-type: none"> (a) <u>Annual Statements</u>: Audited financial statements of Borrower within 180 days after the end of each fiscal year. (b) <u>Additional Financial Information</u>. Additional financial information from time to time as may be reasonably requested by Lender.
Closing Conditions:	<p>Closing of the Facility shall be conditioned upon Lender’s receipt, approval, or completion of customary conditions to closing to be more particularly specified in the NPA, including the following items, all in form and substance satisfactory to Lender:</p> <ul style="list-style-type: none"> (a) Bond and bank council must approve the legal borrowing structuring of request; (b) Final credit approval; (c) Delivery of definitive, executed NPA and other third party agreements, as applicable, etc.; (d) Delivery of closing documents such as legal opinions and other customary instruments for a transaction of this type; (e) Approving opinion of Texas Attorney General
Conditions to all Borrowings:	<p>Each extension of credit under the Note Program shall be subject to customary conditions to advances to be more particularly specified in the Loan Documents, including:</p> <ul style="list-style-type: none"> (a) Receipt of a notice of borrowing; (b) Absence of any default or event of default before, or after giving effect to, such borrowing; (c) The accuracy of the representations and warranties of Borrower and other obligated parties
Loan Documentation:	<p>The Loan will be subject to the execution and delivery by Borrower and Lender of definitive loan documentation reflecting the terms in this Term Sheet and other agreed-upon terms, and which will include all or some of the following: promissory note(s) and other related documentation (collectively, the “<u>Loan Documents</u>”). The Loan Documents will contain representations, warranties, covenants (affirmative and negative), conditions, default provisions, and other provisions usual and customary for a transaction of this type and as agreed upon by Lender and Borrower.</p>
Expenses:	<p>Borrower shall pay all of the following out-of-pocket costs and expenses incurred by Lender and Participant (collectively, the “<u>Expenses</u>”): (a) expenses related to making credit and legal evaluations, evaluating collateral and the like, Lender’s and Participant’s ongoing due diligence investigations, travel expenses, costs of appraisers, engineers, inspectors, consultants, and attorneys, and all other expenses incurred in connection with the evaluation and origination of the Loan (regardless</p>

	<p>of whether the Loan Documents are executed and delivered and the Loan actually closes); (b) expenses related to the preparation, execution, delivery, administration, amendment, or waiver of the Loan Documents (including the reasonable fees, disbursements, and other charges of counsel to Lender and Participant and, if necessary, of one special counsel and one local counsel in any relevant jurisdiction); and (c) expenses (including the fees, disbursements and other charges of counsel to Lender and, if necessary, of one special counsel and one local counsel in any relevant jurisdiction) in connection with the enforcement of the Loan Documents, including in connection with workouts or restructurings. If for any reason the Loan contemplated by this Term Sheet does not close, Borrower shall immediately reimburse Lender and Participant for all of the applicable Expenses incurred with respect to same.</p>
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TRANSACTION CONTACT INFORMATION:

Questions regarding this Term Sheet may be directed to:

Jeff Nuckols	Tel. (713) 388-1138	jeff.nuckols@frostbank.com
Mike Barrow	Tel. (210) 220-5073	mike.barrow@frostbank.com

* * * * *



Minute Order

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Adoption FY 2023-2024 Operating Budget

AGENDA ITEM DESCRIPTION:

Discussion and possible action on the College of the Mainland “Fiscal Analysis and Budget”. Presented for recommended adoption to the Board of Trustees on August 28, 2023.

FUNDING SOURCE:

FY2023 Operating Budget from Tuition, fees and Ad Valorem Taxes

PURPOSE

As stated in Board policy CC(Local), "Upon adoption by the Board, the budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the College District's approved purchasing procedures. The expenditure of funds shall be under the direction of the College President or designee who shall ensure that funds are expended in accordance with the adopted budget. Upon recommendation by the College President, Board approval shall be required to authorize fund-to-fund budget transfers and amendments to the budget. Budget transfers within a fund shall require approval by the College President or designee."

PROPOSED MOTION:

“I move the Board of Trustees adopt the College of the Mainland “Fiscal Analysis and Budget” as presented by the administration for Academic/Fiscal Year 2023-2024.”

BACKGROUND:

This budget was prepared under the direction of the President with input from stakeholders at the college. Budgeted funds of \$42,000,000 for operation of the College (Fund 11) during fiscal year 2024.

ATTACHMENTS

1. 2023-2024 “Fiscal Analysis and Budget”



2023-2024 FISCAL ANALYSIS AND OPERATING BUDGET

Presented by Dr. Warren Nichols, President

Board of Trustees:

Donald G. Gartman, Chair

Dawn King, Vice Chair

Melissa Skipworth, Secretary

Kyle Dickson

Dr. Verna Henson

Dr. William McGarvey

Alan Waters

**College of the Mainland
2023-24 Budget
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PRESIDENT'S OFFICE

Letter to the Board of Trustees and Citizens of College of the Mainland's Taxing District

Dear Chairman Gartman, Trustees and Citizens:

On behalf of the administration, faculty and staff of College of the Mainland, I would like to thank you for your continued leadership and overseeing of the financial resources afforded our community college to best serve our students and community.

This past academic year the College has experienced tremendous growth and opportunity as we have seen our bond dollars hard at work through the opening of our new Industrial Careers Building and completion of the Fine Arts Building expansion. We are eager to see how this investment will better serve the growing needs of our students and community.

While the state-of-the-art facilities are truly impressive, at the forefront of COM's growth we eagerly welcome in a range of new programs that will prepare the workforce of the future. Focused on a multitude of areas in high demand, the College is now offering an RN to Bachelor of Science Degree in Nursing (BSN) with plans for four additional bachelor's degree offerings in the future. COM also is expanding its allied health offerings to include radiology and dental hygiene, and we're proud to have many more new programs on the horizon. With the recent passing of the 2023 COM bond, it will now allow us to expand into the high demand sectors of hospitality/tourism, transportation/logistics and aerospace/aviation.

As we move into the new 2023-2024 academic year, there is much on the horizon as we move to continue advancing the student experience through a variety of innovative and dynamic learning opportunities to meet the unique needs of every student.

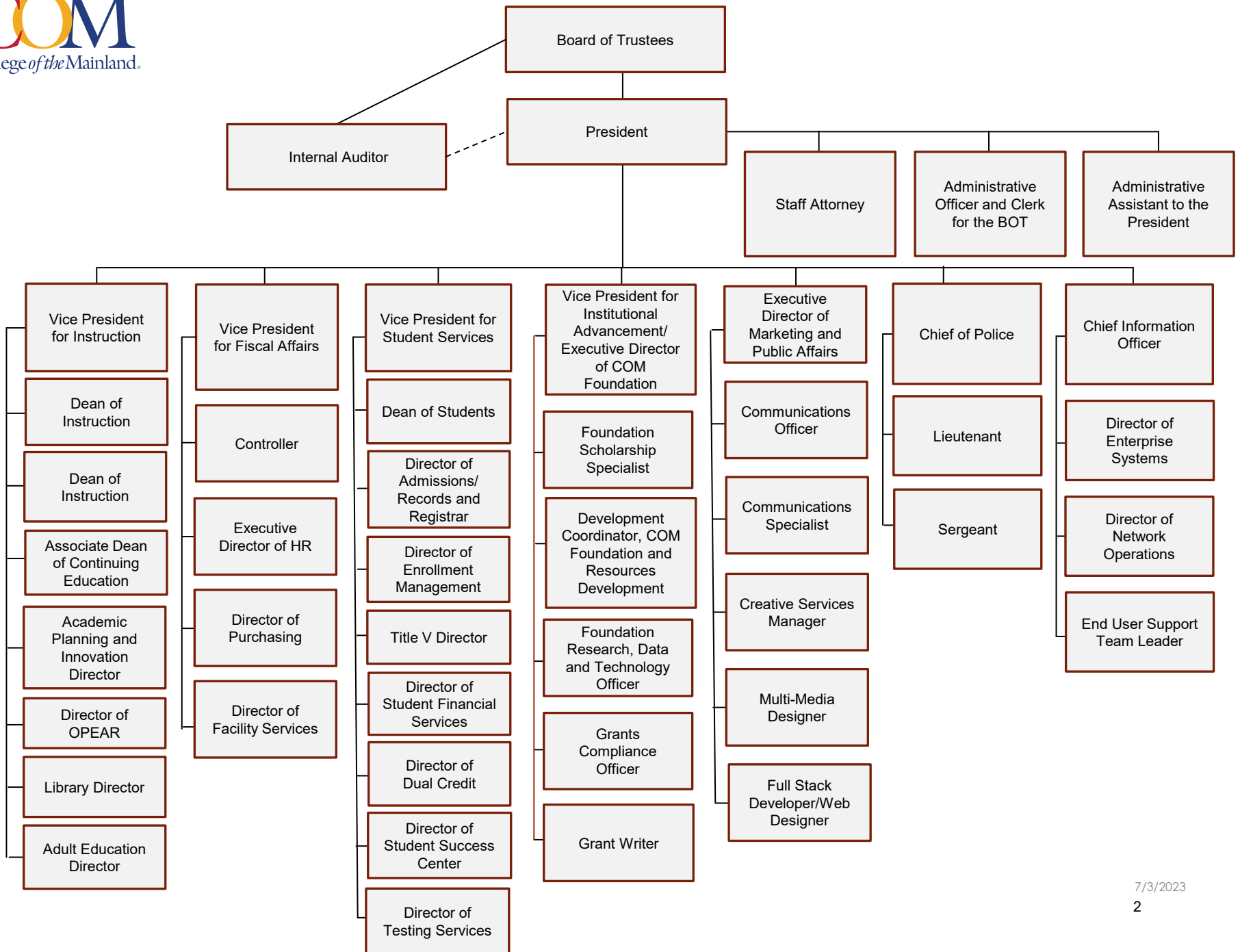
After a detailed analysis and collaboration from every sector of the college, COM's administration is recommending a budget that:

- *Will not raise tuition.*
- *Enacts our new academic masterplan.*
- *Delivers exceptional student service.*
- *Continues to provide tuition-free college through Promise, now available to students in all COM taxing districts.*

We pledge to remain diligent by reviewing and evaluating all expenses to be good stewards of our taxing district funds. This budget is evidence that College of the Mainland is continuing to grow, evolve and take the necessary steps to enhance its image and reputation as a higher learning institution focused on Student Success, Employee Fulfillment and Exemplary Facilities.

Sincerely,

Warren Nichols, Ed. D.
President



College of the Mainland 2023-24 Budget College Profile

Since 1967, College of the Mainland has constructed pathways for student success by providing two-year associate degrees, four-year bachelor degrees, transfer credits and certificates. Steadfast in its support to the mainland community, COM has also become a critical hub for leaders and organizations to envision and plan for future growth. Further developing these collaborative efforts is central to COM's strategic plan.

Pipelines for Student Success

Meta-majors and Guided Pathways offer clearly defined and intentional educational avenues so that students can quickly and purposefully complete their academic journey. COM has also expanded its Opening Doors Promise Scholarship initiative to now serve all of its taxing district. The program offers local high school graduates an opportunity to obtain a high-quality education at COM tuition and fees free.

Laying the Foundation for the Future

The College has expanded geographically and now operates multiple learning centers – COM Main Campus and COM League City. COM's newest educational facility, Mainland City Centre, has allowed the College to expand our Lifelong Learning and Cosmetology programs to a new 35,000+ sq. ft. facility in Texas City.

Over the past year, COM opened its new Industrial Careers Building and expanded the Fine Arts Building. These openings mark the completion of all 2018 bond projects, which were completed on time and under budget. With the recent passing of the 2023 bond, this will allow for further expansion and growth of facilities and programs to better serve the growing needs of our students and community. Currently catering to the high demand industry sectors, COM is looking to begin expansion into the three other high demand sectors of hospitality/tourism, transportation/logistics and aerospace/aviation.

New Programs on the Horizon

Several new programs have recently been launched or are on the horizon. Most notably, COM will soon be launching its culinary arts program this spring at the Mainland City Centre. The College will also be expanding its allied health offerings to include Radiology and Dental Hygiene programs.

COM looks to serve the higher educational needs in its community. The key to a robust, resilient regional economy is human capital and a skilled workforce. College of the Mainland is a vital partner in this effort.

College of the Mainland 2023-24 Budget Organizational Units of the College

President's Office: The College President is the Chief Executive and Administrative Officer for the Board of Trustees. The Office of the President is responsible for providing leadership, planning and oversight for all divisions and activities of the College through his direct reports (Student Services, Instruction, Fiscal Affairs, Police Department, Marketing, Information Technology, Staff Attorney, Foundation, and Resource Development).

Information Technology: This unit is responsible for the leadership and coordination of the information technology (IT) services of the college and has primary responsibility for short and long-range planning of the college's technical infrastructure. IT is also responsible for the maintenance, integrity, and reliable delivery of campus data.

Instruction: The Vice-President for Instruction serves as the chief academic officer of the college. This unit is responsible for educational policy and academic programs for academic transfer, workforce development, and other education delivery. Instruction is also responsible for performing all necessary functions related to the collection, interpretation, and use of institutional data for planning, assessment, and decision making.

Student Services: The staff in the Student Services Division strives to help students succeed both in and out of the classroom. Offices which provide support to our students include Academic Advising, Academic Records, Counseling and Disability Services, Career Services, Student Success Center, Financial Aid, Veterans Affairs, the Testing Center, and Student Life and Recreation.

Foundation & Resource Development: This unit is responsible for designing and implementing comprehensive institutional advancement programs including annual campaigns, corporate and foundation relations, major gifts and gift planning, endowment, capital campaigns, and alumni and constituent relations efforts.

Fiscal Affairs: This unit is responsible for leading the institution in assessing, advising, and implementing budgetary policies. This unit is responsible for ensuring the College maintains a positive cash balance and complies with relevant financial regulations. This unit also manages facilities, grounds, maintenance, purchasing, and human resources.

Marketing and Communications: This area includes public relations, advertising, social media, publications, videos, photography, and the College website.

Police Department: This department provides security for College facilities and assistance to students, visitors, faculty and staff 24 hours a day, seven days a week. COM Police Department officers regularly patrol campus parking lots.

College of the Mainland
2023-24 Budget
Overall Budget Approach / Principles

Goals of Budget

- Comply with all state laws relative to the budget process and output.
- Provide Board of Trustees information for oversight.
- Transparency in the budget creation process.
- Fund implementation of strategic plan goals. Those goals are:
 - Student success,
 - Employee fulfillment, and
 - Exemplary facilities
- Create a budget process where each employee has two voices - one voice from a vice-president and another voice from an employee council member.
- Serves as a basis and structure to document the College's expenditure priorities and procedures.

Process of Creating Budget

- The President and President's direct reports submit and discuss a list of prioritized budget requests.
- Typically, this group, by consensus in an open forum, selects projects for funding.
- Develops budget organization, consisting of:
 - General Operating – Basic needs for college operations (Fund 11) and
 - A means to provide non-recurring, but necessary expenditures; to provide the College with contingency funds and projects that are "more capital in nature" (Fund Balance)
- Addresses points of emphasis from the Board of Trustees

Budget Planning: Institutional Emphasis

- A culture of requesting only what a department needs and can justify meeting the strategic goals of student success, employee fulfillment, and exemplary facilities.
- A culture of reviewing program or department requests to determine appropriate funding.
- A culture where if a department does not utilize budgeted funds, the funds will revert to College areas that are growing or placed into a fund balance account.

College of the Mainland 2023-24 Budget Strategic Goals

The administration for the College of the Mainland has developed, and is in the process of implementing, a strategic plan for the next three-year cycle. This plan will focus on three key goals:

- Student success is our top priority. College of the Mainland will be the college of choice for our community.
- Create an environment that retains and attracts administrators, faculty, and staff committed to serving our students.
- Provide a safe, aesthetic environment conducive to learning, while addressing the workforce needs of local business and industry. Improve and expand existing facilities to enhance the learning environment. Develop next generation learning environments using the 2015 master facility plan as the foundation. The college will bring next generation learning to campus.

Within the framework of these goals, the College's administration has developed measurable outcomes. The focus of the 2023-24 Budget is for every dollar allocated to help the College obtain one or more of the three strategic goals of student success, employee fulfillment, and exemplary facilities.

College of the Mainland
2023-24 Budget
Operating Budget Assumptions and Highlights

- The College has ample cash to support its operations.
 - At the start of the 2023-24 fiscal year, the College’s administration anticipates having a net cash and cash equivalent balance of \$18.9 million.
 - The administration has proposed fund balance items of \$5.3 million.
 - College policy requires setting aside 16.7% of the operating budget for cash reserves. The proposed reserve amount totals \$8.2 million.
 - Subtracting the \$5.3 million in fund balance encumbrances and 8.2 million in reserves from the anticipated net cash balance of \$18.9 gives COM’s Board of Trustees access to \$5.4 million in unencumbered cash as of the beginning of the 23-24 fiscal year.
- This proposed 2023-24 Budget has anticipated revenues of about \$42 million. This is an increase compared to the budgeted 2023-24 revenues of \$38 million. During 2022-23 the College benefited from increased property tax revenues, interest on bank deposits, and foreign trade zone (FTZ) fees.
- Since March 2020, the Federal Government has awarded the College \$7.4 million in institutional aid to address emergency needs. The College has received all payments from the Federal Government to cover operating losses from the COVID-19 virus pandemic.
- The administration anticipates a nine percent increase in tuition and fees revenue over 2022-23. The State of Texas has indicated a rise in appropriation by possibly \$700,000 or 10.0% for the next fiscal year. The administration is optimistic but cautious about an enrollment increase that could lead to additional but unbudgeted tuition revenues.
- The operating budget for 2023-24 is \$42 million. This budget is a \$4 million increase from 2022-23. Pay increases, insurance, and other operational costs are the primary drivers of this increase.
- Recommendations from the President’s Cabinet were a key element the president used in developing this budget. The president hosted the annual day-long budget event, where the president’s direct reports convened and “pitched” funding needs. Based on this information, the President formulated this year’s budget. Every spending request is related to one of the three strategic goals of student success, employee opportunities, and improved facilities.
- The administration of the College is not proposing an increase in tuition for the 2023-24 fiscal year. The College has the third lowest tuition cost in the state and has not increased tuition in at least 12 years.
- The administration of the College is not proposing an increase in maintenance and operations ad Valorem taxes for the 2023-24 fiscal year. Because of this action, the College will continue one of the three longest “no increase streaks” among Texas Community Colleges.
- The operating budget sets aside \$1,017,724 for continued implementation of the compensation study. Implementation of this study will bring our workforce closer to the area’s market pay rates and address inflation concerns. This line item also includes adjusting full-time, part-time, and

contract facilities personnel. The administration will use this funding to bring all employees paid below the minimum target pay to at least a 4% increase.

- The administration will continue to notify the Board of Trustees of all classified full-time new hires and all supplemental payments.
- The administration of the College anticipates no increase in benefit expenses. The State of Texas did not increase health insurance costs.
- Because of the new facilities opening from the 2018 bond election, for the fiscal year 2023-24, the College anticipates increased custodial services and insurance costs.
- This budget reflects wage savings from unfilled vacancies from continuing operations.
- The College's administration anticipates increased costs from increased educational opportunities for our students. Specifically, these costs are due to expanded course section offerings and implementing the corequisite model, pathways initiative, and other initiatives. Over the long term, the administration foresees covering these expenses from increased tuition and fee revenue and additional state appropriations.
- The administration plans to identify and prioritize college needs in safety, facilities, maintenance, and educational programming. The College's administration will promptly inform the Board of Trustees of these needs.
- The administration of the College is proposing that the Board of Trustees review and approve the attached list (at the end of this budget book) of non-recurring projects. The resources for these projects will come from the College's excess cash reserves.

College of the Mainland 2023-24 Budget Budget Process

Legal Requirements

The budget process produced a document that meets the requirements of Policy CC (Legal). Specifically, the administration of the College complies with the following: “the governing board of each institution, including each college district, shall approve on or before September 1 of each year an itemized budget covering the operation of the institution for the fiscal year beginning on September 1 of each year. Education Code 51.0051, 19 TAC 13.42(a)” The budget shall include:

1. general revenue, local funds, and estimated institutional funds,
2. detail by department for current and prior year,
3. a summary by functional categories for current and prior year,
4. a summary of the instructional budget by college or school for the current and preceding year.
5. a summary by amount and method of finance for each listed informational item in the general appropriation act, and
6. a budget prepared within the limits of revenue available.

Process for Creating Budget

The College’s administration assesses the Board of Trustees priorities and elements of the strategic plan.

Process is divided into two phases:

- Create a continuous operations budget
- Create a non-recurring budget consisting of equipment, contract services, or capital expenditures.

Recurring Budget Process

Review existing operating budget; determine if all necessary operational expenses are covered.

Identify areas of unspent funds to not roll forward and all new spending requirements (program closing, leases, bond payments, are examples). Use this information to create a “beginning operating budget.”

A “beginning operating budget” is the initial budget allocation that is provided to the President’s direct reports and subsequently the organization managers. It is used to develop the first draft of each unit’s budget.

Create a schedule of projected revenues. This projection includes tuition, fees, state appropriation, property taxes, and other revenue.

Subtract amount of “roll forward operating budget” from projected revenues.

If excess revenues exist, request a prioritized list of needs from all President’s direct reports. Each request must tie to one of the College’s strategic goals.

If excess revenues do not exist; identify and create a prioritized list of cost reductions tied to strategic goals.

Steps if additional funds exist to add to the operating budget:

- Gather additional spending requests from each presidential direct report. Understand each request needs to support a strategic goal.
- Once requests are updated into the budget system, each of the President's direct reports reviews his or her own request for accuracy.
- The President then reviews each request.
- The President's cabinet is convened and each of the President's direct reports explains and clarifies the support for each request.
- The cabinet has a preliminary discussion on potential salary increases.
- If the President is agreeable, draft budget is created. If the President and/or cabinet deem necessary, additional items are discussed.
- The President reviews options and determines amount to budget for salary increases.
- Budget proposals are discussed in open forum where the President's direct reports make his or her recommendations for budget increases.

Non-recurring Budget Process

- Each of the President's direct reports creates a separate budget for non-recurring operational expenditures.
- Create a prioritized list identifying all non-recurring operational needs.
- Non-recurring expenditures are typically equipment, contract services, or capital items.
- Have President's direct reports identify projects important to fund .
- Request Board of Trustee approval on separate non-recurring budget.

Additional Budget Elements

- Administration's recommended budget is typically presented to Board of Trustees during July for review, explanation, and consideration.
- Public comment is welcomed during Board of Trustee's meetings.
- If deemed necessary, the Trustees may call a special meeting to discuss the budget.
- The budget is presented for approval during the August meeting.
- Budget must be adopted before September 1st of the fiscal year.
- If needs arise or discovered during the fiscal year, administration may request from the Board spending from fund balance.
- During the fiscal year, the College's administration will notify the Board of Trustees of year-to-date revenues and expenditures. Administration may request for the Board of Trustees to revise the budget upward or downward, if necessary to respond to the College District's needs.

**College of the Mainland
2023-24 Budget
Priorities Funded in this Budget**

College-wide

- Funding to help COM manage the enrollment growth since the end of the COVID-19 pandemic.

Mandatory

- Provides Information Technology with additional personnel and resources to meet increasing security and usage demands.

Increasing Student Success

- COM will continue to implement the corequisite model and pathways initiative, or Finish Faster Initiative, to help our student's complete college preparation courses simultaneously with credit courses.
- The instructional department will hire additional tutors, faculty, and adjunct instructors.
- The College will provide additional fund balance dollars for instruction where the College can add course sections, so no student is turned away.
- The Academic Master Plan identified strategies to increase student success. These strategies include:
 - Expand the centralized tutoring center.
 - Open an office for prior learning experience credit.
 - Implement guaranteed course schedules for students to improve the timely completion of their programs.
- The budget will fund technology tools. This funding will emphasize spending time with students from the point of entry through graduation or transfer with improved career and major exploration, degree planning, early warning, and ongoing communications with students and faculty.
- Student Services will optimize efficiency and increase customer service to manage student services' inquiries with an inbound call center for Admissions and Records and Financial Aid and outbound support to prospective students that positively impact enrollment decisions.

Expanding Employee Opportunities

- The budget provides \$1,017,724 to fund the recommendations of a compensation study and for employee salary increases to help retain quality faculty and staff.
- COM continues to fund health and dental insurance for employees.
- COM continues to fund Professional Development to help faculty improve their skills.

Improved Facilities

- Continue progressing on projects funded from the 2018 and 2023 bond elections.
- Utilize fund balance to cover non-recurring facilities expenses.
- Utilize fund balance to supplement engineering costs related to the nearly completed Science, Technology, Engineering, Arts and Math (STEAM) building.

**College of the Mainland
2023-24 Budget
Future Financial Plans**

Short Term Financial Plans (1 to 2-Year Horizon)

- Invest some of the College's excess unrestricted cash reserves into facilities or operational improvements.
- Continue to increase the capital asset balance by over \$250 million from a base year of 2023. This increase is from projects funded by the College's fund balance and the 2023 voter approved general obligation bonds. These items are prioritized in the College's facilities master plan.
- Manage the long-term debt funded by voter-approved general obligation bonds of \$250 million.
- Keep unrestricted cash balance higher than board-required minimum reserves.

Intermediate Term Planning (2 To 5-Year Horizon)

- Continue to invest excess cash reserves in facilities or operational improvements.
- Manage the increased capital assets at the College funded by the amount received from maintenance tax notes and voter-approved general obligation bond proceeds.
- Manage the long-term debt by amount from voter-approved general obligation bonds.
- The unrestricted cash reserves balance will remain higher than the minimum required reserves.
- Increase revenues from property taxes due to expanded taxing district and increased property valuations.
- Increase revenues from debt service taxes due to voter-approved general obligation bonds.
- Increase expenses due to increased enrollment.
- Keep tuition low; third lowest in Texas.
- Have tuition funded entirely from location-based scholarships (Promise and Pell Grants).

College of the Mainland 2023-24 Budget Unrestricted Revenues

Unrestricted Funds Definition

Unrestricted funds are resources derived from student tuition and fees, state appropriations, and sales and services of educational departments. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources include renewal and replacement funds derived from a student fee and auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

Tuition and Fees – Unrestricted Operating Revenues (Fund 11)

The amount (cost) per credit hour times the number of credit hours charged to a student for taking a course at the College. This is self-generated revenue for the College.

Property Taxes – Unrestricted Operating Revenues (Fund 11)

The valuation of property in the District is determined by the County Tax Assessor. College of the Mainland District levies property taxes at a rate per \$100 of assessed valuation.

State Appropriation – Unrestricted Operating Revenues (Fund 11)

The budgeted revenue from state appropriations is the amount of funds authorized by the Texas legislature. Institutions are primarily funded from the State of Texas based on student contact hours. A contact hour is a standard unit of measure that represents an hour of scheduled academic or technical instruction given to students during a semester (example: a three credit hour English class meets for three hours per week for 16 weeks. three credit hours (times) 16 weeks = 48 contact hours). State appropriations will include a portion of the allocation based on student success accountability measures and a guaranteed minimum for core operations.

Miscellaneous Revenues – Unrestricted Operating Revenues (Fund 11)

This category includes revenues from interest on cash reserves, indirect cost reimbursement from grants, and sales of educational supplies (notably cosmetology).

Auxiliary Enterprises – Unrestricted Operating Revenues (Funds 21 and 22)

A functional category which includes all revenues of enterprises that furnish good or services to students, faculty, staff, or incidentally to the general public and charge a fee directly related to, although not necessarily equal to, the cost of the goods or services. Major auxiliary funds include the bookstore, vending service, and student activities fees.

Renewal and Replacement Fee – Self-Restricted Operating Revenues (Fund 52)

Student Fees that are deposited and accumulated to cover anticipated expenses and major repairs. These funds are primarily used to accumulate resources over time and saved for a planned capital construction project or the purchase of equipment.

**College of the Mainland
2023-24 Budget
Projected Unrestricted Cash Balance**

Estimated 8/31/2023 cash balance	18,900,000
Fund balance adjustments	
Additional fund balance request (pending board approval)	(5,299,531)
Contingent total cash balance @ 8/31/2023	13,600,469
Less mandatory reserves	<u>(8,200,000)</u>
Contingent estimated excess cash	<u>5,400,469</u>

College of the Mainland

2023-24 Budget

Projected Revenues and Financial Aid From Operations

	Budget 2023-24	Budget 2022-23	Budget 2021-22	Actual 2021-22
Tuition & fees	8,226,000	6,875,000	6,100,000	6,531,750
<u>Other operating</u>	<u>700,000</u>	<u>951,000</u>	<u>550,000</u>	<u>632,271</u>
Total operating	8,926,000	7,826,000	6,650,000	7,164,021
State appropriations	7,738,496	6,649,121	6,649,121	6,649,122
Ad valorem & other	25,032,183	23,751,572	21,052,912	22,252,912
<u>Other non-operating</u>	<u>1,184,307</u>	<u>984,307</u>	<u>700,000</u>	<u>510,357</u>
Total non-operating	33,954,986	31,385,000	28,402,033	29,412,391
<u>Less: transfers</u>	<u>(830,000)</u>	<u>(1,011,000)</u>	<u>(880,000)</u>	<u>(839,032)</u>
Gross unrestricted revenues	42,050,986	38,200,000	34,172,033	35,737,380
<u>Operations budget</u>	<u>42,000,000</u>	<u>38,000,000</u>	<u>34,500,000</u>	<u>32,463,598</u>
<u>Amt to fund balance</u>	<u>50,986</u>	<u>200,000</u>	<u>(327,967)</u>	<u>3,273,782</u>

College of the Mainland
2023-24 Budget
Itemized List of Changes in Expenditures from Prior Year

Type	Mgr.	Description	Total
Operations	VPFA	Advertising - COM Tax Notice	700
		Custodial Services contract, occupant growth and supplies cost increases	137,500
		Grounds maintenance-landscaping, irrigation, turf, weed control and chemicals.	150,000
		Insurance	570,611
		Pension Surcharges	46,000
		Preventive Maintenance on new square footage	162,500
		Professional Development	2,800
		Off-Site location program leases MCC, LLL, Cosmo, Culinary Arts, League City & old cosmo	261,323
	VPI	All maintenance to meet NFPA compliance	16,000
		Allied Health	44,489
		CAAHEP Accreditation dues	1,599
		CAHIIM Fees	3,670
		CNA Books and Fees	3,888
		Cosmetology increase in enrollment, registration fees and new cohorts	6,000
		Culinary Arts Start Up	48,160
		Dental Hygiene Start Up	36,339
		Embedded Faculty Friendswood Began FY23	4,416
		Engineering Supplies	5,100
		Increased rental equipment costs	28,500
		Instr Tech department-Defibrillators	500
		Memberships-college reading and learning association & national tutoring association	1,200
		Microscope servicing - biology	7,000
		Professional Development	2,000
		Radiography Start Up Program	11,400
		Software and Licensing fees - Nursing Administration	8,125
		Student Theater increases fro software, new equipment and Materials increase and inflation	300
	Student Theater-Materials increase and inflation costs	3,170	
	Theater Arts-KCACTF Region Festival/Competition	700	
	Tutoring Lab fees and supplies	885	
	VPIA	Institutional Advancement Software	25,000
		VPSS	Increase in multicultural events
	Operations Total		
Personnel	VPFA	4% Proposed salary increase	447,724
		Benefit Allocation	-6,207
		HEERF Funds	456,144
		Reclassification	11,380
		Salary Variance for FY23-24	841,446
		Staff Benefits	128,479
		Vacant Positions	-120,512
		VPI	Cosmetology increase in enrollment, registration fees and new cohorts
	New Position, Full Time Range Master		53,754
	New Position, Professional Tutor (Science)		52,260
	New Position,Dean VPI		126,852
	New Position,Executive Admin Asst		59,129
	New Position,FT Clinical Coordinator (Den Hygiene)		78,849
	VPSS	New Position,FT Clinical Coordinator (Rad Tech)	95,190
		Reclassification	24,410
		New Position,New Position,Associate Dean of Student Services	99,930
		Reclassification	33,197
	Personnel Total		
Grand Total			4,000,000

College of the Mainland
2023-24 Budget
Budget Information by Expense Summary

	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Salary</u>				
Faculty full-time	7,963,058	7,519,717	7,781,351	7,180,534
Admin full-time	1,802,001	1,613,876	1,587,756	1,634,163
Professional full-time	8,390,070	7,698,881	7,149,962	7,156,920
Classified full-time	4,227,727	4,073,981	3,871,848	2,141,534
Part-time	3,554,927	3,598,884	3,609,375	3,034,222
Stipends	167,550	183,550	162,550	166,274
Salary increase	1,017,724	570,000	220,000	0
Vacancy savings	-1,587,628	-1,467,116	-1,282,027	0
Reimbursements from other funds	-309,649	-303,442	-303,442	0
HEERF funds	0	-456,144	-2,400,000	0
<u>Totals for Salary</u>	<u>25,225,780</u>	<u>23,032,187</u>	<u>20,397,373</u>	<u>21,313,647</u>
<u>Benefits</u>				
Benefits	4,411,113	4,282,634	4,176,934	3,397,506
<u>Totals for Benefits</u>	<u>4,411,113</u>	<u>4,282,634</u>	<u>4,176,934</u>	<u>3,397,506</u>
<u>Expense</u>				
Contract services	3,881,495	3,182,979	3,134,229	3,091,906
Legal	24,520	25,020	12,485	4,700
Operations	525,765	474,809	463,245	429,195
Travel & Professional Dev.	373,588	356,003	351,372	100,229
Utilities and rent	1,362,391	1,550,391	1,276,391	1,181,619
Consumables, postage, and printing	1,325,827	1,150,617	1,196,740	838,316
Bank fees	90,100	90,100	84,000	96,318
Capital outlay	337,591	307,466	247,380	156,557
Insurance	2,557,348	1,992,977	1,846,069	1,919,297
Public relations and advertising	272,203	271,503	270,513	203,612
Advocacy	1,000	1,000	1,000	0
Miscellaneous	383,904	341,262	302,414	443,310
Leases	1,227,375	941,052	739,855	946,567
<u>Totals for Expense</u>	<u>12,363,107</u>	<u>10,685,179</u>	<u>9,925,693</u>	<u>9,411,626</u>
<u>Totals for Report:</u>	<u>42,000,000</u>	<u>38,000,000</u>	<u>34,500,000</u>	<u>34,122,779</u>

College of the Mainland
2023-24 Budget
Budget Information by Divison Lead

Divison Lead	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
President	5,165,750	4,787,519	4,787,519	4,660,826
VP Inst Advance	666,903	628,191	628,191	689,010
VP Instruction	18,127,953	17,081,263	17,081,263	16,810,041
VP Student Services	4,197,214	3,672,929	3,672,929	3,605,484
VP Fiscal Affairs	13,842,180	8,330,098	8,330,098	8,357,418
<u>Totals:</u>	<u>42,000,000</u>	<u>38,000,000</u>	<u>34,500,000</u>	<u>34,122,779</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Lead Then Department Group

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>President</u>					
ATT	Attorney	185,633	171,951	166,939	174,752
COP	Campus Police	717,431	695,833	661,026	601,763
ITS	Information Technology Services	2,293,510	2,235,462	2,146,605	1,943,306
MRK	Marketing and Communications	903,902	861,134	822,784	825,377
PRS	President's Office	1,065,274	1,005,859	990,165	1,115,628
	<u>Totals:</u>	<u>5,165,750</u>	<u>4,970,239</u>	<u>4,787,519</u>	<u>4,660,826</u>
<u>VP Inst Advance</u>					
FNT	COM Foundation Dept	104,747	103,007	102,507	105,141
VPA	VP for Institutional Advancement	562,156	520,852	525,684	583,869
	<u>Totals:</u>	<u>666,903</u>	<u>623,859</u>	<u>628,191</u>	<u>689,010</u>
<u>VP Instruction</u>					
ADE	Adult Education	194,037	193,977	189,750	189,905
AHT	Allied Health	12,000	12,000	12,000	10,452
BCE	Business & Computer Education	566,098	489,943	489,653	816,034
BSN	Nursing - BSN	0	0	7,545	0
CAN	CAN	16,368	11,280	11,280	42,087
CED	Continuing Education	847,345	968,133	1,154,954	768,400
CHS	Collegiate High School	145,553	139,657	137,638	142,622
COS	Cosmetology	481,377	524,657	537,712	712,944
CPR	CPR	0	2,310	2,310	3,215
DCE	Dean Continuing Education	132,158	133,991	9,745	139,611
DEN	Dental	5,756	10,656	10,656	10,790
DET	Distance Ed	619,872	609,483	617,292	655,403
DGE	Dean Gen Ed	379,679	184,453	179,968	171,077
HUM	Humanities	1,154,007	1,072,159	1,061,876	1,499,640
ITT	Industrial Tech	1,023,646	984,884	1,085,823	1,136,576
LIB	Library	704,735	642,712	613,172	583,520
MSC	Math	638,620	623,142	676,744	904,459
NRS	Nursing	2,022,831	1,975,573	2,004,491	1,939,793
OPR	OPEAR	456,539	439,623	446,468	399,305
PDA	Professional Dev Academy	9,000	9,000	9,000	2,156
PGM	Program Development	231,937	244,565	21,265	139,865
PSC	Public Service Careers	1,162,279	1,000,229	906,715	1,445,188
PVA	Performing/Visual Arts	956,526	950,824	978,519	1,167,683
SCN	Science	1,117,192	1,052,469	1,062,792	1,465,859
SOC	Social & Behavioral Science	1,070,383	1,029,082	1,030,198	1,498,544
TTC	Tutoring Center	614,608	640,079	635,968	523,252
VPI	VP Instruction	3,565,407	3,097,735	3,187,729	441,661
	<u>Totals:</u>	<u>18,127,953</u>	<u>17,042,616</u>	<u>17,081,263</u>	<u>16,810,041</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Lead Then Department Group

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>VP Student Services</u>					
ADM	Admissions	480,638	419,024	540,649	473,556
CSD	Career Services Dept	111,998	114,022	104,623	95,132
DCD	Dual Credit Department	161,527	135,558	157,570	139,610
DOS	Dean of Students	204,013	192,731	179,402	192,263
EMD	Enrollment Management	741,829	573,140	362,592	419,715
OVS	Office of Veteran Success	163,836	166,248	109,175	177,157
SFA	Student Financial Aid	571,715	552,180	546,212	498,162
SLT	Student Life	457,783	427,851	408,379	394,559
SSC	Student Success Center	689,327	654,061	674,114	701,064
TIS	Title V Grant	0	0	0	27
TST	Testing	310,625	350,590	233,384	251,928
VPS	VP Student Services	303,923	294,942	356,829	262,311
	<u>Totals:</u>	<u>4,197,214</u>	<u>3,880,347</u>	<u>3,672,929</u>	<u>3,605,484</u>
<u>VP Fiscal Affairs</u>					
CT	Custodial Services	1,401,924	304,775	303,821	257,294
FIN	Financial Services	4,751,196	3,724,019	1,443,029	1,079,340
FST	Facility Services	5,905,255	6,068,195	5,321,481	5,696,612
GRO	Grounds	463,200	109,800	109,800	110,065
HRT	Human Resources	685,503	660,535	562,771	633,434
PUR	Purchasing	419,378	403,338	389,097	360,433
VPF	VP College & Financial Services	215,724	212,277	200,099	220,240
	<u>Totals:</u>	<u>13,842,180</u>	<u>11,482,939</u>	<u>8,330,098</u>	<u>8,357,418</u>
	<u>Totals:</u>	<u>42,000,000</u>	<u>38,000,000</u>	<u>34,500,000</u>	<u>34,122,779</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Area: 1-President					
Department Group: ATT-Attorney					
Department: 5158-Staff Attorney					
5120	ADM-Full time	113,573	110,260	110,127	113,431
5160	CLA-Full time	44,425	34,056	33,177	19,866
5220	Emp Ben LOC-Health	0	0	0	11,589
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	981
5223	Emp Ben LOC-Life	0	0	0	1,569
5245	Emp Ben LOC-ORP	0	0	0	3,743
5246	Emp Ben LOC-TRS	0	0	0	1,324
5261	Emp Ben LOC-Medicare	0	0	0	2,091
5263	Emp Ben LOC-Wrk Comp	0	0	0	708
5264	Emp Ben LOC-Unempl	0	0	0	443
5331	Prof Svcs-Legal	12,135	12,635	12,635	4,700
5461	Supp-Office	500	500	0	259
5502	Dues & Subscriptions	13,500	13,500	10,000	12,860
5590	Prof Development	1,500	1,000	1,000	515
Dept 5158-Staff Atto Totals		<u>185,633</u>	<u>171,951</u>	<u>166,939</u>	<u>174,752</u>
Department Group: COP-Campus Police					
Department: 5151-Campus Police					
5140	PRO-Full time	218,336	209,873	299,930	285,207
5142	PRO-Stipends	8,400	8,400	8,400	8,485
5160	CLA-Full time	358,570	345,435	242,432	158,393
5162	CLA-Stipends	21,240	21,240	240	1,205
5163	CLA-Overload/overtime	300	300	300	12,052
5165	CLA-Part time	62,000	62,000	62,000	0
5220	Emp Ben LOC-Health	0	0	0	48,494
5221	Emp Ben LOC-Dental	0	0	0	2,859
5222	Emp Ben LOC-Disab	0	0	0	3,519
5223	Emp Ben LOC-Life	0	0	0	2,707
5246	Emp Ben LOC-TRS	0	0	0	22,393
5261	Emp Ben LOC-Medicare	0	0	0	7,833
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,674
5264	Emp Ben LOC-Unempl	0	0	0	1,672
5320	Maint & Repair Svcs	12,975	12,975	12,975	0
5332	Professional Svcs-Oth	325	325	325	9,852
5461	Supp-Office	375	375	375	248
5462	Supp-Other	9,088	9,088	9,088	3,471
5502	Dues & Subscriptions	8,391	8,391	7,530	13,850
5512	Insur-Prof Liability	13,705	13,705	13,705	12,300
5570	Printing&Reproduction	550	550	550	533
5640	Trvel Wrk Rel-Employe	3,176	3,176	3,176	4,016
Dept 5151-Campus Pol Totals		<u>717,431</u>	<u>695,833</u>	<u>661,026</u>	<u>601,763</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: ITS-Information Technology Services</u>					
Department: 3516-Information Technology Serv					
5120	ADM-Full time	120,635	114,552	111,987	115,347
5140	PRO-Full time	659,838	665,419	599,761	601,138
5160	CLA-Full time	297,121	239,575	233,509	118,614
5165	CLA-Part time	19,463	19,463	19,463	5,376
5220	Emp Ben LOC-Health	0	0	0	85,075
5221	Emp Ben LOC-Dental	0	0	0	4,379
5222	Emp Ben LOC-Disab	0	0	0	5,857
5223	Emp Ben LOC-Life	0	0	0	4,007
5246	Emp Ben LOC-TRS	0	0	0	36,359
5247	Emp Ben LOC-TSA	0	0	0	70
5261	Emp Ben LOC-Medicare	0	0	0	13,136
5263	Emp Ben LOC-Wrk Comp	0	0	0	4,514
5264	Emp Ben LOC-Unempl	0	0	0	2,822
5300	Cont Svcs-Pd Cntractr	66,000	66,000	66,000	44,155
5320	Maint & Repair Svcs	0	0	0	3,422
5325	Comp/Software Lic Renew/Mai	921,688	933,688	919,120	767,934
5332	Professional Svcs-Oth	5,250	5,250	5,250	4,578
5370	Utilities-Telephone	63,891	51,891	51,891	34,266
5371	Cent Tele-Trunk Chrge	45,000	45,000	45,000	61,405
5374	Cent Tel-Misc Phone Exp	30,000	30,000	30,000	8,906
5420	Supp-Cmp Hardwr<\$5000	31,100	31,100	31,100	16,999
5421	Supp-Cmp Softwr<\$5000	19,000	19,000	19,000	0
5430	Supp-Furn&Equip<\$5000	0	0	0	1,186
5461	Supp-Office	800	800	800	286
5502	Dues & Subscriptions	150	150	150	60
5570	Printing&Reproduction	6,000	6,000	6,000	5
5640	Trvel Wrk Rel-Employe	7,574	7,574	7,574	3,410
Dept 3516-Informatio Totals		<u>2,293,510</u>	<u>2,235,462</u>	<u>2,146,605</u>	<u>1,943,306</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: MRK-Marketing and Communications</u>					
Department: 5146-Marketing and Communications					
5140	PRO-Full time	466,988	426,136	389,997	403,346
5160	CLA-Full time	65,699	63,783	61,572	37,207
5165	CLA-Part time	0	0	0	9,660
5220	Emp Ben LOC-Health	0	0	0	35,663
5221	Emp Ben LOC-Dental	0	0	0	1,682
5222	Emp Ben LOC-Disab	0	0	0	3,136
5223	Emp Ben LOC-Life	0	0	0	918
5246	Emp Ben LOC-TRS	0	0	0	18,101
5247	Emp Ben LOC-TSA	0	0	0	126
5261	Emp Ben LOC-Medicare	0	0	0	6,593
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,289
5264	Emp Ben LOC-Unempl	0	0	0	1,430
5300	Cont Svcs-Pd Cntractr	9,580	9,580	9,580	32,500
5325	Comp/Software Lic Renew/Mai	0	0	0	32,000
5420	Supp-Cmp Hardwr<\$5000	64,835	64,835	64,835	2,950
5421	Supp-Cmp Softwr<\$5000	44,000	44,000	44,000	22,000
5461	Supp-Office	400	400	400	124
5462	Supp-Other	16,200	16,200	16,200	13,696
5502	Dues & Subscriptions	9,000	9,000	9,000	12,361
5570	Printing&Reproduction	9,000	9,000	9,000	5,746
5600	Publ Relations&Advert	210,700	210,700	210,700	183,758
5640	Trvel Wrk Rel-Employe	7,500	7,500	7,500	0
5660	Multi-trip Mileage-Employee	0	0	0	91
Dept 5146-Marketing Totals		<u>903,902</u>	<u>861,134</u>	<u>822,784</u>	<u>825,377</u>
<u>Department Group: PRS-President's Office</u>					
Department: 5104-Board of Trustees					
5462	Supp-Other	0	0	0	716
5502	Dues & Subscriptions	5,700	5,400	5,400	0
5641	Trvel Wrk Rel-Non-Emp	14,000	14,000	14,000	0
Dept 5104-Board of T Totals		<u>19,700</u>	<u>19,400</u>	<u>19,400</u>	<u>716</u>
Department: 5107-Gen Institution					
5264	Emp Ben LOC-Unempl	0	0	-700	0
5300	Cont Svcs-Pd Cntractr	0	0	0	2,675
5330	Prof Svcs-Audit	76,500	76,500	76,500	81,568
5331	Prof Svcs-Legal	0	0	-12,535	0
5332	Professional Svcs-Oth	4,015	4,015	19,250	4,618
5462	Supp-Other	0	0	0	154
5470	Food-Catering	20,000	20,000	20,000	5,923
5500	Bank Fees-Credit Card	84,000	84,000	84,000	91,622
5502	Dues & Subscriptions	55,529	55,529	51,464	53,955
5508	TRS Pension Surcharge	46,000	0	0	49,061
5512	Insur-Prof Liability	56,440	56,440	56,440	55,175
5514	Insurance-Other	18,000	18,000	0	15,491
5515	Advocacy Due	1,000	1,000	1,000	0
5590	Prof Development	0	0	-2,000	0
Dept 5107-Gen Instit Totals		<u>361,484</u>	<u>315,484</u>	<u>293,419</u>	<u>360,242</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 5106-Internal Audit					
5300	Cont Svcs-Pd Cntractr	150,000	150,000	150,000	7,775
5330	Prof Svcs-Audit	0	0	0	134,582
Dept 5106-Internal A Totals		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>142,357</u>
Department: 5105-Presidents Office					
5120	ADM-Full time	338,922	329,050	341,550	345,421
5122	ADM-Stipends	30,450	30,450	30,450	30,450
5140	PRO-Full time	72,271	70,166	70,166	72,271
5160	CLA-Full time	49,361	47,923	46,094	27,553
5163	CLA-Overload/overtime	600	600	600	0
5165	CLA-Part time	5,463	7,000	7,000	0
5220	Emp Ben LOC-Health	0	0	0	20,399
5221	Emp Ben LOC-Dental	0	0	0	1,124
5222	Emp Ben LOC-Disab	0	0	0	1,898
5223	Emp Ben LOC-Life	0	0	0	8,349
5246	Emp Ben LOC-TRS	0	0	0	4,614
5247	Emp Ben LOC-TSA	0	0	0	61,000
5261	Emp Ben LOC-Medicare	0	0	0	7,179
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,230
5264	Emp Ben LOC-Unempl	0	0	0	1,425
5352	Rent-Vehicles	1,500	1,500	1,500	0
5461	Supp-Office	1,250	1,250	1,250	465
5462	Supp-Other	200	200	200	0
5470	Food-Catering	1,000	0	0	0
5502	Dues & Subscriptions	6,800	6,800	2,500	7,854
5570	Printing&Reproduction	336	336	336	267
5595	Dues&Subscrip-Bdget Sweep A	700	700	700	0
5640	Trvel Wrk Rel-Employe	15,000	15,000	15,000	6,763
Dept 5105-Presidents Totals		<u>523,853</u>	<u>510,975</u>	<u>517,346</u>	<u>599,262</u>
Department: 5103-Self Study SACS					
5332	Professional Svcs-Oth	0	0	0	1,000
5462	Supp-Other	0	0	0	12
5502	Dues & Subscriptions	10,237	10,000	10,000	9,601
5641	Trvel Wrk Rel-Non-Emp	0	0	0	2,438
Dept 5103-Self Study Totals		<u>10,237</u>	<u>10,000</u>	<u>10,000</u>	<u>13,051</u>
Dept. Lead 1-President Totals		<u>5,165,750</u>	<u>4,970,239</u>	<u>4,787,519</u>	<u>4,660,826</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

2023-24 Budget 2022-23 Budget 2021-22 Budget 2021-22 Actual

Area: 1-VP Inst Advance

Department Group: FNT-COM Foundation Dept

Department: 5145-COM Foundation Dept

5160	CLA-Full time	59,729	57,989	57,489	33,827
5220	Emp Ben LOC-Health	0	0	0	6,232
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	394
5223	Emp Ben LOC-Life	0	0	0	84
5246	Emp Ben LOC-TRS	0	0	0	2,295
5261	Emp Ben LOC-Medicare	0	0	0	810
5263	Emp Ben LOC-Wrk Comp	0	0	0	284
5264	Emp Ben LOC-Unempl	0	0	0	178
5325	Comp/Software Lic Renew/Mai	21,418	21,418	21,418	13,319
5332	Professional Svcs-Oth	0	0	0	26,559
5461	Supp-Office	400	400	400	0
5462	Supp-Other	0	0	0	6,685
5470	Food-Catering	0	0	0	3,210
5502	Dues & Subscriptions	0	0	0	25
5570	Printing&Reproduction	3,200	3,200	3,200	1,154
5622	Special Proj & Svcs	20,000	20,000	20,000	9,749
Dept 5145-COM Founda Totals		104,747	103,007	102,507	105,141

Department Group: VPA-VP for Institutional Advancement

Department: 5142-VP Institutional Advancement

5120	ADM-Full time	136,323	129,785	127,216	131,032
5140	PRO-Full time	339,565	329,799	337,200	328,679
5145	PRO-Part time	0	0	0	6,154
5220	Emp Ben LOC-Health	0	0	0	41,774
5221	Emp Ben LOC-Dental	0	0	0	1,842
5222	Emp Ben LOC-Disab	0	0	0	2,722
5223	Emp Ben LOC-Life	0	0	0	2,839
5245	Emp Ben LOC-ORP	0	0	0	4,324
5246	Emp Ben LOC-TRS	0	0	0	12,545
5247	Emp Ben LOC-TSA	0	0	0	80
5261	Emp Ben LOC-Medicare	0	0	0	6,212
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,236
5264	Emp Ben LOC-Unempl	0	0	0	1,398
5325	Comp/Software Lic Renew/Mai	25,000	0	0	9,390
5420	Supp-Cmp Hardwr<\$5000	0	0	0	789
5461	Supp-Office	900	900	900	498
5462	Supp-Other	2,125	2,125	2,125	15,509
5502	Dues & Subscriptions	2,300	2,300	2,300	6,546
5570	Printing&Reproduction	3,500	3,500	3,500	52
5590	Prof Development	0	0	0	2,164
5595	Dues&Subscrip-Bdget Sweep A	16,368	16,368	16,368	0
5622	Special Proj & Svcs	10,575	10,575	10,575	0
5639	Trvel-Budget Sweep Account	19,000	19,000	19,000	0
5640	Trvel Wrk Rel-Employee	6,500	6,500	6,500	6,384
5660	Multi-trip Mileage-Employee	0	0	0	700
Dept 5142-VP Institu Totals		562,156	520,852	525,684	583,869
Dept. Lead 1-VP Inst Ad Totals		666,903	623,859	628,191	689,010

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

2023-24 Budget 2022-23 Budget 2021-22 Budget 2021-22 Actual

Area: 2-VP Instruction

Department Group: ADE-Adult Education

Department: 1401-Adult Education

5140	PRO-Full time	96,193	93,391	89,164	99,257
5160	CLA-Full time	89,744	91,486	91,486	53,367
5220	Emp Ben LOC-Health	0	0	0	19,245
5221	Emp Ben LOC-Dental	0	0	0	981
5222	Emp Ben LOC-Disab	0	0	0	1,204
5223	Emp Ben LOC-Life	0	0	0	594
5246	Emp Ben LOC-TRS	0	0	0	7,162
5247	Emp Ben LOC-TSA	0	0	0	129
5261	Emp Ben LOC-Medicare	0	0	0	2,442
5263	Emp Ben LOC-Wrk Comp	0	0	0	898
5264	Emp Ben LOC-Unempl	0	0	0	561
5440	Supp-Instructional	0	0	600	0
5461	Supp-Office	1,000	1,000	2,000	0
5462	Supp-Other	0	0	1,000	119
5470	Food-Catering	2,600	2,600	0	1,628
5570	Printing&Reproduction	0	0	0	173
5590	Prof Development	4,500	4,500	4,500	0
5600	Publ Relations&Advert	0	1,000	1,000	959
5640	Trvel Wrk Rel-Employe	0	0	0	1,144
5660	Multi-trip Mileage-Employee	0	0	0	42
Dept 1401-Adult Educ Totals		<u>194,037</u>	<u>193,977</u>	<u>189,750</u>	<u>189,905</u>

Department Group: AHT-Allied Health

Department: 1317-Allied Health

5102	FAC-Stipends	8,000	8,000	8,000	8,000
5245	Emp Ben LOC-ORP	0	0	0	264
5261	Emp Ben LOC-Medicare	0	0	0	111
5263	Emp Ben LOC-Wrk Comp	0	0	0	38
5264	Emp Ben LOC-Unempl	0	0	0	24
5461	Supp-Office	1,500	1,000	1,000	1,394
5590	Prof Development	2,500	1,500	1,500	621
5600	Publ Relations&Advert	0	1,500	1,500	0
Dept 1317-Allied Hea Totals		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>10,452</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual	
<u>Department Group: BCE-Business & Computer Education</u>					
Department: 1103-Accounting-Credit					
5100	FAC-Full time	57,630	55,951	111,608	55,951
5103	FAC-Overload/overtime	0	0	0	4,812
5105	FAC-Part time	0	0	0	29,864
5220	Emp Ben LOC-Health	0	0	0	8,810
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	381
5223	Emp Ben LOC-Life	0	0	0	255
5245	Emp Ben LOC-ORP	0	0	0	176
5246	Emp Ben LOC-TRS	0	0	0	3,207
5247	Emp Ben LOC-TSA	0	0	0	35
5261	Emp Ben LOC-Medicare	0	0	0	1,200
5263	Emp Ben LOC-Wrk Comp	0	0	0	435
5264	Emp Ben LOC-Unempl	0	0	0	272
5325	Comp/Software Lic Renew/Mai	1,000	500	500	0
5420	Supp-Cmp Hardwr<\$5000	0	500	500	379
5440	Supp-Instructional	160	160	160	0
5600	Publ Relations&Advert	0	700	700	452
	Dept 1103-Accounting Totals	<u>58,790</u>	<u>57,811</u>	<u>113,468</u>	<u>106,565</u>
Department: 3204-Adm-C.I.D.T.					
5102	FAC-Stipends	8,000	8,000	8,000	0
5160	CLA-Full time	54,297	52,713	52,687	30,749
5220	Emp Ben LOC-Health	0	0	0	6,232
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	358
5223	Emp Ben LOC-Life	0	0	0	242
5246	Emp Ben LOC-TRS	0	0	0	2,103
5261	Emp Ben LOC-Medicare	0	0	0	726
5263	Emp Ben LOC-Wrk Comp	0	0	0	261
5264	Emp Ben LOC-Unempl	0	0	0	163
5461	Supp-Office	1,060	1,060	1,060	271
5470	Food-Catering	0	0	575	157
5502	Dues & Subscriptions	0	0	0	166
5570	Printing&Reproduction	100	100	100	0
5590	Prof Development	6,000	6,000	6,000	260
5622	Special Proj & Svcs	1,000	1,000	1,000	342
	Dept 3204-Adm-C.I.D. Totals	<u>70,457</u>	<u>68,873</u>	<u>69,422</u>	<u>42,366</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1107-C.I.S.					
5100	FAC-Full time	63,407	61,560	61,560	63,407
5103	FAC-Overload/overtime	0	0	0	4,886
5105	FAC-Part time	0	0	0	24,474
5165	CLA-Part time	0	0	2,400	0
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	419
5246	Emp Ben LOC-TRS	0	0	0	3,102
5247	Emp Ben LOC-TSA	0	0	0	166
5261	Emp Ben LOC-Medicare	0	0	0	1,344
5263	Emp Ben LOC-Wrk Comp	0	0	0	445
5264	Emp Ben LOC-Unempl	0	0	0	278
5325	Comp/Software Lic Renew/Mai	0	0	800	50
5440	Supp-Instructional	250	250	250	28
5461	Supp-Office	100	100	100	71
5470	Food-Catering	0	0	0	75
5600	Publ Relations&Advert	0	700	700	0
Dept 1107-C.I.S. Totals		<u>63,757</u>	<u>62,610</u>	<u>65,810</u>	<u>103,586</u>
Department: 1213-Drafting					
5100	FAC-Full time	66,955	55,950	55,950	57,629
5103	FAC-Overload/overtime	0	0	0	818
5105	FAC-Part time	0	0	0	12,824
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	381
5223	Emp Ben LOC-Life	0	0	0	444
5246	Emp Ben LOC-TRS	0	0	0	2,764
5261	Emp Ben LOC-Medicare	0	0	0	998
5263	Emp Ben LOC-Wrk Comp	0	0	0	342
5264	Emp Ben LOC-Unempl	0	0	0	214
5325	Comp/Software Lic Renew/Mai	0	2,153	2,153	0
5440	Supp-Instructional	300	300	300	958
5461	Supp-Office	75	75	75	0
5600	Publ Relations&Advert	0	250	250	0
Dept 1213-Drafting Totals		<u>67,330</u>	<u>58,728</u>	<u>58,728</u>	<u>82,213</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1104-Gen Bus-Credit					
5100	FAC-Full time	176,368	118,051	55,951	122,872
5102	FAC-Stipends	0	0	0	333
5103	FAC-Overload/overtime	0	0	0	2,602
5104	FAC-Summer	0	0	0	11,016
5105	FAC-Part time	0	0	0	70,766
5220	Emp Ben LOC-Health	0	0	0	14,167
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	803
5223	Emp Ben LOC-Life	0	0	0	660
5245	Emp Ben LOC-ORP	0	0	0	104
5246	Emp Ben LOC-TRS	0	0	0	7,406
5247	Emp Ben LOC-TSA	0	0	0	242
5261	Emp Ben LOC-Medicare	0	0	0	2,877
5263	Emp Ben LOC-Wrk Comp	0	0	0	996
5264	Emp Ben LOC-Unempl	0	0	0	623
5440	Supp-Instructional	160	160	85	60
5570	Printing&Reproduction	25	25	25	0
5600	Publ Relations&Advert	0	1,400	700	452
Dept 1104-Gen Bus-Cr Totals		<u>176,553</u>	<u>119,636</u>	<u>56,761</u>	<u>236,652</u>
Department: 1215-Graphic Arts					
5100	FAC-Full time	63,407	61,560	61,560	63,407
5103	FAC-Overload/overtime	0	0	0	787
5104	FAC-Summer	0	0	0	11,856
5105	FAC-Part time	0	0	0	37,842
5220	Emp Ben LOC-Health	0	0	0	6,232
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	419
5223	Emp Ben LOC-Life	0	0	0	283
5245	Emp Ben LOC-ORP	0	0	0	3,955
5246	Emp Ben LOC-TRS	0	0	0	1,490
5247	Emp Ben LOC-TSA	0	0	0	52
5261	Emp Ben LOC-Medicare	0	0	0	1,608
5263	Emp Ben LOC-Wrk Comp	0	0	0	547
5264	Emp Ben LOC-Unempl	0	0	0	342
5325	Comp/Software Lic Renew/Mai	1,500	1,500	1,500	1,079
5440	Supp-Instructional	1,200	1,200	1,200	755
5461	Supp-Office	125	125	125	126
5570	Printing&Reproduction	150	150	150	150
Dept 1215-Graphic Ar Totals		<u>66,382</u>	<u>64,535</u>	<u>64,535</u>	<u>131,266</u>
Department: 1204-Management					
5105	FAC-Part time	0	0	0	19,162
5246	Emp Ben LOC-TRS	0	0	0	500
5247	Emp Ben LOC-TSA	0	0	0	12
5261	Emp Ben LOC-Medicare	0	0	0	276
5263	Emp Ben LOC-Wrk Comp	0	0	0	92
5264	Emp Ben LOC-Unempl	0	0	0	58
5440	Supp-Instructional	0	0	75	0
5461	Supp-Office	0	0	0	84
5600	Publ Relations&Advert	0	0	700	452
Dept 1204-Management Totals		<u>0</u>	<u>0</u>	<u>775</u>	<u>20,636</u>

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	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1216-Networking				
5100 FAC-Full time	57,630	51,551	51,551	53,628
5103 FAC-Overload/overtime	0	0	0	4,746
5105 FAC-Part time	0	0	0	24,377
5220 Emp Ben LOC-Health	0	0	0	4,505
5221 Emp Ben LOC-Dental	0	0	0	336
5222 Emp Ben LOC-Disab	0	0	0	351
5223 Emp Ben LOC-Life	0	0	0	150
5245 Emp Ben LOC-ORP	0	0	0	1,926
5246 Emp Ben LOC-TRS	0	0	0	741
5247 Emp Ben LOC-TSA	0	0	0	69
5261 Emp Ben LOC-Medicare	0	0	0	1,201
5263 Emp Ben LOC-Wrk Comp	0	0	0	397
5264 Emp Ben LOC-Unempl	0	0	0	248
5420 Supp-Cmp Hardwr<\$5000	4,999	4,999	5,653	0
5440 Supp-Instructional	200	200	200	0
5462 Supp-Other	0	0	1,750	0
5470 Food-Catering	0	0	0	75
5600 Publ Relations&Advert	0	1,000	1,000	0
Dept 1216-Networking Totals	<u>62,829</u>	<u>57,750</u>	<u>60,154</u>	<u>92,750</u>
Department Group: BSN-Nursing - BSN				
Department: 1318-Nursing-BSN				
5102 FAC-Stipends	0	0	2,000	0
5440 Supp-Instructional	0	0	1,000	0
5463 Supp-Testing	0	0	3,000	0
5600 Publ Relations&Advert	0	0	1,545	0
Dept 1318-Nursing-BS Totals	<u>0</u>	<u>0</u>	<u>7,545</u>	<u>0</u>
Department Group: CAN-CAN				
Department: 1319-CAN				
5100 FAC-Full time	0	0	0	13,435
5105 FAC-Part time	0	0	0	17,670
5220 Emp Ben LOC-Health	0	0	0	1,222
5221 Emp Ben LOC-Dental	0	0	0	84
5222 Emp Ben LOC-Disab	0	0	0	106
5223 Emp Ben LOC-Life	0	0	0	125
5246 Emp Ben LOC-TRS	0	0	0	521
5247 Emp Ben LOC-TSA	0	0	0	227
5261 Emp Ben LOC-Medicare	0	0	0	448
5263 Emp Ben LOC-Wrk Comp	0	0	0	149
5264 Emp Ben LOC-Unempl	0	0	0	93
5440 Supp-Instructional	9,688	5,800	5,800	4,992
5461 Supp-Office	0	0	0	515
5463 Supp-Testing	5,000	5,000	5,000	2,500
5512 Insur-Prof Liability	480	480	480	0
5590 Prof Development	1,200	0	0	0
Dept 1319-CAN Totals	<u>16,368</u>	<u>11,280</u>	<u>11,280</u>	<u>42,087</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: CED-Continuing Education</u>					
Department: 1307-Allied Health CE					
5100	FAC-Full time	70,583	221,357	252,196	7,932
5102	FAC-Stipends	0	4,000	4,000	397
5105	FAC-Part time	0	0	0	28,236
5140	PRO-Full time	62,287	0	73,217	0
5160	CLA-Full time	0	0	47,925	11,981
5220	Emp Ben LOC-Health	0	0	0	4,458
5221	Emp Ben LOC-Dental	0	0	0	280
5222	Emp Ben LOC-Disab	0	0	0	297
5223	Emp Ben LOC-Life	0	0	0	252
5245	Emp Ben LOC-ORP	0	0	0	275
5246	Emp Ben LOC-TRS	0	0	0	1,907
5247	Emp Ben LOC-TSA	0	0	0	151
5261	Emp Ben LOC-Medicare	0	0	0	1,005
5263	Emp Ben LOC-Wrk Comp	0	0	0	336
5264	Emp Ben LOC-Unempl	0	0	0	210
5440	Supp-Instructional	40,306	7,980	7,980	5,569
5461	Supp-Office	490	490	490	141
5463	Supp-Testing	23,616	5,778	5,778	1,090
5512	Insur-Prof Liability	576	576	576	0
5570	Printing&Reproduction	300	100	100	0
5590	Prof Development	1,200	1,000	0	0
	Dept 1307-Allied Hea Totals	<u>199,358</u>	<u>241,281</u>	<u>392,262</u>	<u>64,517</u>
Department: 3401-Cont Education					
5120	ADM-Full time	0	0	117,758	0
5140	PRO-Full time	187,544	223,113	156,400	147,064
5160	CLA-Full time	192,996	182,887	182,672	90,961
5163	CLA-Overload/overtime	0	0	0	-212
5165	CLA-Part time	0	0	11,400	2,122
5220	Emp Ben LOC-Health	0	0	0	27,620
5221	Emp Ben LOC-Dental	0	0	0	1,600
5222	Emp Ben LOC-Disab	0	0	0	2,098
5223	Emp Ben LOC-Life	0	0	0	1,769
5246	Emp Ben LOC-TRS	0	0	0	12,613
5247	Emp Ben LOC-TSA	0	0	0	28
5261	Emp Ben LOC-Medicare	0	0	0	4,512
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,536
5264	Emp Ben LOC-Unempl	0	0	0	960
5461	Supp-Office	500	500	2,500	320
5462	Supp-Other	0	0	100	19
5470	Food-Catering	0	0	0	2,076
5500	Bank Fees-Credit Card	6,100	6,100	0	4,696
5502	Dues & Subscriptions	0	0	0	7,000
5570	Printing&Reproduction	1,000	1,000	25,000	19,641
5590	Prof Development	3,200	3,200	3,200	1,088
5600	Publ Relations&Advert	0	16,843	16,843	3,078
5660	Multi-trip Mileage-Employee	0	0	0	39
5932	Cap Out-Softwr>\$5000	35,090	35,090	0	0
	Dept 3401-Cont Educa Totals	<u>426,430</u>	<u>468,733</u>	<u>515,873</u>	<u>330,628</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1208-HVAC-NonCR					
5105	FAC-Part time	0	0	0	102,562
5246	Emp Ben LOC-TRS	0	0	0	217
5247	Emp Ben LOC-TSA	0	0	0	1,261
5261	Emp Ben LOC-Medicare	0	0	0	1,487
5263	Emp Ben LOC-Wrk Comp	0	0	0	492
5264	Emp Ben LOC-Unempl	0	0	0	558
5325	Comp/Software Lic Renew/Mai	2,300	1,300	1,300	0
5332	Professional Svcs-Oth	800	3,000	3,000	500
5335	Maint & Repair Svcs	3,700	2,500	2,500	0
5401	BKST-New Book Purch	0	0	0	218
5440	Supp-Instructional	18,500	18,500	18,500	7,696
5461	Supp-Office	0	0	0	380
5462	Supp-Other	200	200	200	77
5463	Supp-Testing	1,250	1,250	1,250	1,708
5470	Food-Catering	0	0	200	21
5600	Publ Relations&Advert	0	500	500	0
5660	Multi-trip Mileage-Employee	0	0	0	152
5930	Cap Out-Furn&Eq>\$5000	0	0	0	5,000
Dept 1208-HVAC-NonCR Totals		<u>26,750</u>	<u>27,250</u>	<u>27,450</u>	<u>122,329</u>
Department: 5119-LC Ctr Admin					
5165	CLA-Part time	20,000	20,000	20,000	3,436
5261	Emp Ben LOC-Medicare	0	0	0	50
5263	Emp Ben LOC-Wrk Comp	0	0	0	16
5264	Emp Ben LOC-Unempl	0	0	0	10
5461	Supp-Office	800	800	800	0
5462	Supp-Other	0	0	0	148
5470	Food-Catering	0	0	0	299
Dept 5119-LC Ctr Adm Totals		<u>20,800</u>	<u>20,800</u>	<u>20,800</u>	<u>3,959</u>
Department: 2112-Senior Adult Dept					
5105	FAC-Part time	0	0	0	54,264
5140	PRO-Full time	72,270	70,165	68,965	71,059
5160	CLA-Full time	49,363	87,530	87,530	51,247
5165	CLA-Part time	35,724	35,724	35,724	29,473
5220	Emp Ben LOC-Health	0	0	0	17,820
5221	Emp Ben LOC-Dental	0	0	0	1,009
5222	Emp Ben LOC-Disab	0	0	0	1,072
5223	Emp Ben LOC-Life	0	0	0	450
5246	Emp Ben LOC-TRS	0	0	0	6,293
5247	Emp Ben LOC-TSA	0	0	0	869
5261	Emp Ben LOC-Medicare	0	0	0	3,383
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,176
5264	Emp Ben LOC-Unempl	0	0	0	736
5320	Maint & Repair Svcs	300	300	0	300
5440	Supp-Instructional	1,200	1,200	1,200	5,719
5461	Supp-Office	1,150	1,150	1,150	1,109
5570	Printing&Reproduction	12,000	12,000	2,000	585
5590	Prof Development	2,000	2,000	2,000	349
5660	Multi-trip Mileage-Employee	0	0	0	54
Dept 2112-Senior Adu Totals		<u>174,007</u>	<u>210,069</u>	<u>198,569</u>	<u>246,967</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: CHS-Collegiate High School</u>					
Department: 1227-Collegiate H.S.-CR					
5140	PRO-Full time	96,190	91,732	89,713	92,405
5160	CLA-Full time	49,363	47,925	47,925	27,956
5220	Emp Ben LOC-Health	0	0	0	10,737
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	950
5223	Emp Ben LOC-Life	0	0	0	1,639
5246	Emp Ben LOC-TRS	0	0	0	5,494
5261	Emp Ben LOC-Medicare	0	0	0	2,000
5263	Emp Ben LOC-Wrk Comp	0	0	0	680
5264	Emp Ben LOC-Unempl	0	0	0	425
Dept 1227-Collegiate Totals		<u>145,553</u>	<u>139,657</u>	<u>137,638</u>	<u>142,622</u>
<u>Department Group: COS-Cosmetology</u>					
Department: 1301-Cosmetology					
5100	FAC-Full time	377,831	427,878	441,214	407,407
5102	FAC-Stipends	12,000	12,000	12,000	12,000
5103	FAC-Overload/overtime	0	0	0	20,236
5105	FAC-Part time	0	0	0	110,022
5160	CLA-Full time	41,261	38,994	38,338	22,746
5220	Emp Ben LOC-Health	0	0	0	42,145
5221	Emp Ben LOC-Dental	0	0	0	2,273
5222	Emp Ben LOC-Disab	0	0	0	2,990
5223	Emp Ben LOC-Life	0	0	0	3,065
5245	Emp Ben LOC-ORP	0	0	0	3,012
5246	Emp Ben LOC-TRS	0	0	0	18,425
5247	Emp Ben LOC-TSA	0	0	0	304
5261	Emp Ben LOC-Medicare	0	0	0	8,304
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,828
5264	Emp Ben LOC-Unempl	0	0	0	1,768
5325	Comp/Software Lic Renew/Mai	1,735	1,735	1,735	1,235
5440	Supp-Instructional	30,000	26,000	26,000	22,211
5461	Supp-Office	2,500	2,000	2,000	936
5462	Supp-Other	0	0	0	928
5470	Food-Catering	0	0	375	0
5502	Dues & Subscriptions	0	0	0	1,209
5507	Licensing & Cert-Student	3,500	2,000	2,000	1,025
5570	Printing&Reproduction	150	150	150	0
5590	Prof Development	5,000	5,000	5,000	4,284
5600	Publ Relations&Advert	0	1,000	1,000	372
Dept 1301-Cosmetolog Totals		<u>473,977</u>	<u>516,757</u>	<u>529,812</u>	<u>689,725</u>
Department: 1571-Massage Therapy					
5105	FAC-Part time	0	0	0	20,014
5247	Emp Ben LOC-TSA	0	0	0	260
5261	Emp Ben LOC-Medicare	0	0	0	290
5263	Emp Ben LOC-Wrk Comp	0	0	0	96
5264	Emp Ben LOC-Unempl	0	0	0	60
5440	Supp-Instructional	7,200	7,200	7,200	2,425
5461	Supp-Office	200	200	200	74
5600	Publ Relations&Advert	0	500	500	0
Dept 1571-Massage Th Totals		<u>7,400</u>	<u>7,900</u>	<u>7,900</u>	<u>23,219</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: CPR-CPR</u>					
Department: 1322-CPR					
5105	FAC-Part time	0	0	0	1,365
5247	Emp Ben LOC-TSA	0	0	0	18
5261	Emp Ben LOC-Medicare	0	0	0	20
5263	Emp Ben LOC-Wrk Comp	0	0	0	7
5264	Emp Ben LOC-Unempl	0	0	0	4
5440	Supp-Instructional	0	2,310	2,310	1,801
Dept 1322-CPR Totals		<u>0</u>	<u>2,310</u>	<u>2,310</u>	<u>3,215</u>
<u>Department Group: DCE-Dean Continuing Education</u>					
Department: 3402-Dean Cont Educaton					
5120	ADM-Full time	122,413	124,246	0	124,246
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	816
5223	Emp Ben LOC-Life	0	0	0	1,710
5246	Emp Ben LOC-TRS	0	0	0	4,815
5261	Emp Ben LOC-Medicare	0	0	0	1,824
5263	Emp Ben LOC-Wrk Comp	0	0	0	596
5264	Emp Ben LOC-Unempl	0	0	0	373
5461	Supp-Office	400	400	400	370
5570	Printing&Reproduction	200	200	200	20
5590	Prof Development	5,000	5,000	5,000	0
5640	Trvel Wrk Rel-Employe	4,145	4,145	4,145	0
Dept 3402-Dean Cont Totals		<u>132,158</u>	<u>133,991</u>	<u>9,745</u>	<u>139,611</u>
<u>Department Group: DEN-Dental</u>					
Department: 1321-Dental					
5105	FAC-Part time	0	0	0	6,720
5247	Emp Ben LOC-TSA	0	0	0	82
5261	Emp Ben LOC-Medicare	0	0	0	97
5263	Emp Ben LOC-Wrk Comp	0	0	0	32
5264	Emp Ben LOC-Unempl	0	0	0	20
5332	Professional Svcs-Oth	2,000	6,900	8,100	2,925
5440	Supp-Instructional	3,180	3,180	1,980	914
5512	Insur-Prof Liability	576	576	576	0
Dept 1321-Dental Totals		<u>5,756</u>	<u>10,656</u>	<u>10,656</u>	<u>10,790</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department Group: DET-Distance Ed					
Department: 1110-Distance Ed					
5140	PRO-Full time	318,229	323,072	316,067	327,337
5160	CLA-Full time	0	0	0	15,376
5220	Emp Ben LOC-Health	0	0	0	26,506
5221	Emp Ben LOC-Dental	0	0	0	1,850
5222	Emp Ben LOC-Disab	0	0	0	2,376
5223	Emp Ben LOC-Life	0	0	0	1,417
5246	Emp Ben LOC-TRS	0	0	0	13,736
5261	Emp Ben LOC-Medicare	0	0	0	5,103
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,702
5264	Emp Ben LOC-Unempl	0	0	0	1,063
5325	Comp/Software Lic Renew/Mai	57,777	57,777	71,900	70,319
5421	Supp-Cmp Softwr<\$5000	0	0	850	0
5461	Supp-Office	300	300	500	339
5502	Dues & Subscriptions	0	0	0	1,120
5590	Prof Development	4,000	2,000	2,000	529
5622	Special Proj & Svcs	1,120	1,120	1,120	0
Dept 1110-Distance E Totals		<u>381,426</u>	<u>384,269</u>	<u>392,437</u>	<u>468,773</u>
Department: 3504-Instr Tech Department					
5140	PRO-Full time	122,857	117,144	116,985	98,958
5160	CLA-Full time	103,659	100,640	100,640	43,331
5220	Emp Ben LOC-Health	0	0	0	15,868
5221	Emp Ben LOC-Dental	0	0	0	918
5222	Emp Ben LOC-Disab	0	0	0	1,149
5223	Emp Ben LOC-Life	0	0	0	222
5246	Emp Ben LOC-TRS	0	0	0	6,799
5261	Emp Ben LOC-Medicare	0	0	0	2,495
5263	Emp Ben LOC-Wrk Comp	0	0	0	842
5264	Emp Ben LOC-Unempl	0	0	0	526
5461	Supp-Office	300	300	300	0
5462	Supp-Other	4,630	4,630	4,430	13,238
5570	Printing&Reproduction	0	0	0	10
5590	Prof Development	6,500	2,000	2,000	1,824
5610	Royalty/License Pymts	500	500	500	405
5660	Multi-trip Mileage-Employee	0	0	0	45
Dept 3504-Instr Tech Totals		<u>238,446</u>	<u>225,214</u>	<u>224,855</u>	<u>186,630</u>

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Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: DGE-Dean Gen ED</u>					
Department: 3109-Dean Gen Ed					
5120	ADM-Full time	242,870	110,075	107,506	110,731
5160	CLA-Full time	123,864	61,433	60,017	35,836
5220	Emp Ben LOC-Health	0	0	0	10,737
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	1,166
5223	Emp Ben LOC-Life	0	0	0	392
5246	Emp Ben LOC-TRS	0	0	0	6,686
5261	Emp Ben LOC-Medicare	0	0	0	2,459
5263	Emp Ben LOC-Wrk Comp	0	0	0	828
5264	Emp Ben LOC-Unempl	0	0	0	518
5420	Supp-Cmp Hardwr<\$5000	0	0	0	742
5461	Supp-Office	500	500	500	190
5462	Supp-Other	100	100	100	0
5570	Printing&Reproduction	650	650	150	0
5590	Prof Development	5,000	5,000	5,000	456
5640	Trvel Wrk Rel-Employe	6,695	6,695	6,695	0
Dept 3109-Dean Gen E Totals		<u>379,679</u>	<u>184,453</u>	<u>179,968</u>	<u>171,077</u>
<u>Department Group: HUM-Humanities</u>					
Department: 1102-Acad Succ Re/Wr					
5100	FAC-Full time	789,816	612,841	680,815	653,064
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5103	FAC-Overload/overtime	0	0	0	25,134
5104	FAC-Summer	0	0	0	34,320
5105	FAC-Part time	0	0	0	72,148
5220	Emp Ben LOC-Health	0	0	0	57,136
5221	Emp Ben LOC-Dental	0	0	0	3,165
5222	Emp Ben LOC-Disab	0	0	0	3,859
5223	Emp Ben LOC-Life	0	0	0	2,467
5245	Emp Ben LOC-ORP	0	0	0	2,453
5246	Emp Ben LOC-TRS	0	0	0	26,334
5247	Emp Ben LOC-TSA	0	0	0	508
5261	Emp Ben LOC-Medicare	0	0	0	10,138
5263	Emp Ben LOC-Wrk Comp	0	0	0	3,805
5264	Emp Ben LOC-Unempl	0	0	0	2,378
5300	Cont Svcs-Pd Cntractr	73,920	73,920	63,920	82,996
5660	Multi-trip Mileage-Employee	0	0	0	118
Dept 1102-Acad Succ Totals		<u>871,736</u>	<u>694,761</u>	<u>752,735</u>	<u>988,023</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1125-Foreign Lang					
5100	FAC-Full time	63,407	61,560	61,560	63,407
5104	FAC-Summer	0	0	0	12,000
5105	FAC-Part time	0	0	0	1,651
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	115
5222	Emp Ben LOC-Disab	0	0	0	419
5223	Emp Ben LOC-Life	0	0	0	848
5245	Emp Ben LOC-ORP	0	0	0	2,488
5246	Emp Ben LOC-TRS	0	0	0	64
5261	Emp Ben LOC-Medicare	0	0	0	1,088
5263	Emp Ben LOC-Wrk Comp	0	0	0	370
5264	Emp Ben LOC-Unempl	0	0	0	231
Dept 1125-Foreign La Totals		<u>63,407</u>	<u>61,560</u>	<u>61,560</u>	<u>87,186</u>
Department: 1109-Humanities					
5100	FAC-Full time	0	58,025	0	23,906
5103	FAC-Overload/overtime	0	0	0	1,668
5104	FAC-Summer	0	0	0	4,800
5105	FAC-Part time	0	0	0	8,314
5220	Emp Ben LOC-Health	0	0	0	1,802
5221	Emp Ben LOC-Dental	0	0	0	46
5222	Emp Ben LOC-Disab	0	0	0	158
5223	Emp Ben LOC-Life	0	0	0	108
5246	Emp Ben LOC-TRS	0	0	0	1,178
5247	Emp Ben LOC-TSA	0	0	0	108
5261	Emp Ben LOC-Medicare	0	0	0	562
5263	Emp Ben LOC-Wrk Comp	0	0	0	186
5264	Emp Ben LOC-Unempl	0	0	0	116
5640	Trvel Wrk Rel-Employe	0	0	0	250
Dept 1109-Humanities Totals		<u>0</u>	<u>58,025</u>	<u>0</u>	<u>43,202</u>
Department: 3101-Humanities Admin					
5160	CLA-Full time	54,297	52,714	52,714	30,750
5165	CLA-Part time	8,100	0	0	0
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	358
5223	Emp Ben LOC-Life	0	0	0	420
5246	Emp Ben LOC-TRS	0	0	0	2,104
5261	Emp Ben LOC-Medicare	0	0	0	787
5263	Emp Ben LOC-Wrk Comp	0	0	0	261
5264	Emp Ben LOC-Unempl	0	0	0	163
5325	Comp/Software Lic Renew/Mai	468	468	468	209
5440	Supp-Instructional	500	500	500	220
5461	Supp-Office	3,500	3,500	3,500	3,042
5462	Supp-Other	300	300	300	0
5570	Printing&Reproduction	150	150	150	67
5590	Prof Development	13,750	13,750	13,750	1,679
5600	Publ Relations&Advert	0	1,000	1,000	0
Dept 3101-Humanities Totals		<u>81,065</u>	<u>72,382</u>	<u>72,382</u>	<u>44,901</u>

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Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1111-Philosophy					
5100	FAC-Full time	0	0	0	23,906
5103	FAC-Overload/overtime	0	0	0	4,665
5104	FAC-Summer	0	0	0	9,600
5105	FAC-Part time	0	0	0	15,389
5220	Emp Ben LOC-Health	0	0	0	1,802
5221	Emp Ben LOC-Dental	0	0	0	46
5222	Emp Ben LOC-Disab	0	0	0	158
5223	Emp Ben LOC-Life	0	0	0	108
5246	Emp Ben LOC-TRS	0	0	0	2,083
5261	Emp Ben LOC-Medicare	0	0	0	778
5263	Emp Ben LOC-Wrk Comp	0	0	0	257
5264	Emp Ben LOC-Unempl	0	0	0	161
Dept 1111-Philosophy Totals		<u>0</u>	<u>0</u>	<u>0</u>	<u>58,953</u>
Department: 1112-Speech					
5100	FAC-Full time	137,799	185,431	175,199	191,573
5103	FAC-Overload/overtime	0	0	0	12,918
5104	FAC-Summer	0	0	0	5,040
5105	FAC-Part time	0	0	0	30,839
5220	Emp Ben LOC-Health	0	0	0	20,540
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	1,284
5223	Emp Ben LOC-Life	0	0	0	392
5246	Emp Ben LOC-TRS	0	0	0	8,903
5247	Emp Ben LOC-TSA	0	0	0	27
5261	Emp Ben LOC-Medicare	0	0	0	3,311
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,154
5264	Emp Ben LOC-Unempl	0	0	0	721
Dept 1112-Speech Totals		<u>137,799</u>	<u>185,431</u>	<u>175,199</u>	<u>277,375</u>
Department Group: ITT-Industrial Tech					
Department: 3205-Adm-Ind Tech					
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5246	Emp Ben LOC-TRS	0	0	0	310
5261	Emp Ben LOC-Medicare	0	0	0	116
5263	Emp Ben LOC-Wrk Comp	0	0	0	38
5264	Emp Ben LOC-Unempl	0	0	0	24
Dept 3205-Adm-Ind Te Totals		<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,488</u>

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	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual	
Department: 1230-Industrial Tech					
5100	FAC-Full time	68,716	66,715	66,715	68,716
5103	FAC-Overload/overtime	0	0	0	746
5104	FAC-Summer	0	0	0	2,640
5160	CLA-Full time	0	0	47,923	13,978
5220	Emp Ben LOC-Health	0	0	0	7,621
5221	Emp Ben LOC-Dental	0	0	0	394
5222	Emp Ben LOC-Disab	0	0	0	617
5223	Emp Ben LOC-Life	0	0	0	1,542
5246	Emp Ben LOC-TRS	0	0	0	3,752
5261	Emp Ben LOC-Medicare	0	0	0	1,394
5263	Emp Ben LOC-Wrk Comp	0	0	0	465
5264	Emp Ben LOC-Unempl	0	0	0	290
5440	Supp-Instructional	1,000	1,000	1,000	214
5461	Supp-Office	680	680	680	0
5470	Food-Catering	0	0	0	112
5570	Printing&Reproduction	0	0	0	35
5590	Prof Development	1,500	1,500	1,500	99
5600	Publ Relations&Advert	0	1,000	1,000	0
	Dept 1230-Industrial Totals	<u>71,896</u>	<u>70,895</u>	<u>118,818</u>	<u>102,615</u>
Department: 1219-Process Tech					
5100	FAC-Full time	456,054	424,680	440,413	284,667
5103	FAC-Overload/overtime	0	0	0	28,431
5105	FAC-Part time	0	0	0	100,211
5160	CLA-Full time	0	48,380	0	19,755
5220	Emp Ben LOC-Health	0	0	0	31,713
5221	Emp Ben LOC-Dental	0	0	0	1,500
5222	Emp Ben LOC-Disab	0	0	0	2,130
5223	Emp Ben LOC-Life	0	0	0	2,064
5245	Emp Ben LOC-ORP	0	0	0	929
5246	Emp Ben LOC-TRS	0	0	0	14,056
5247	Emp Ben LOC-TSA	0	0	0	866
5261	Emp Ben LOC-Medicare	0	0	0	6,289
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,151
5264	Emp Ben LOC-Unempl	0	0	0	1,345
5320	Maint & Repair Svcs	0	0	0	1,680
5325	Comp/Software Lic Renew/Mai	8,000	8,000	8,000	0
5335	Maint & Repair Svcs	10,000	10,000	10,000	4,658
5440	Supp-Instructional	6,500	6,500	6,500	5,313
5461	Supp-Office	1,750	1,750	1,750	777
5462	Supp-Other	600	600	600	347
5470	Food-Catering	0	0	1,000	220
5502	Dues & Subscriptions	0	0	0	750
5550	Postage & Delivery	0	0	0	14
5570	Printing&Reproduction	16	20	20	0
5590	Prof Development	3,000	3,000	3,000	900
5600	Publ Relations&Advert	0	1,000	1,000	0
5660	Multi-trip Mileage-Employee	0	0	0	141
	Dept 1219-Process Te Totals	<u>485,920</u>	<u>503,930</u>	<u>472,283</u>	<u>510,907</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1218-Welding					
5100	FAC-Full time	238,198	231,259	231,259	238,198
5103	FAC-Overload/overtime	0	0	0	40,208
5105	FAC-Part time	0	0	0	63,481
5160	CLA-Full time	49,832	0	48,380	8,466
5165	CLA-Part time	57,945	57,945	57,945	10,819
5220	Emp Ben LOC-Health	0	0	0	20,494
5221	Emp Ben LOC-Dental	0	0	0	667
5222	Emp Ben LOC-Disab	0	0	0	1,671
5223	Emp Ben LOC-Life	0	0	0	2,386
5245	Emp Ben LOC-ORP	0	0	0	4,865
5246	Emp Ben LOC-TRS	0	0	0	10,272
5247	Emp Ben LOC-TSA	0	0	0	190
5261	Emp Ben LOC-Medicare	0	0	0	3,824
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,765
5264	Emp Ben LOC-Unempl	0	0	0	1,104
5335	Maint & Repair Svcs	1,500	1,500	1,500	0
5440	Supp-Instructional	109,605	109,605	145,388	104,957
5461	Supp-Office	200	200	200	200
5462	Supp-Other	550	550	550	456
5470	Food-Catering	0	0	500	279
5502	Dues & Subscriptions	0	0	0	264
5600	Publ Relations&Advert	0	1,000	1,000	0
Dept 1218-Welding Totals		<u>457,830</u>	<u>402,059</u>	<u>486,722</u>	<u>514,566</u>

Department Group: LIB-Library

Department: 3503-Library					
5140	PRO-Full time	287,432	286,267	270,376	267,291
5160	CLA-Full time	183,269	125,411	128,308	56,207
5165	CLA-Part time	43,000	36,000	36,000	25,268
5220	Emp Ben LOC-Health	0	0	0	32,641
5221	Emp Ben LOC-Dental	0	0	0	1,393
5222	Emp Ben LOC-Disab	0	0	0	1,904
5223	Emp Ben LOC-Life	0	0	0	2,606
5245	Emp Ben LOC-ORP	0	0	0	3,174
5246	Emp Ben LOC-TRS	0	0	0	11,017
5261	Emp Ben LOC-Medicare	0	0	0	5,709
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,933
5264	Emp Ben LOC-Unempl	0	0	0	1,208
5325	Comp/Software Lic Renew/Mai	27,435	26,035	23,577	25,251
5420	Supp-Cmp Hardwr<\$5000	0	0	0	463
5440	Supp-Instructional	2,750	3,750	750	1,354
5460	Supp-from Media Svcs	100	100	100	103
5461	Supp-Office	2,700	3,100	2,600	1,026
5462	Supp-Other	2,700	2,700	2,700	2,581
5502	Dues & Subscriptions	92,824	96,824	86,736	84,914
5570	Printing&Reproduction	120	120	120	0
5590	Prof Development	4,500	4,500	4,000	982
5622	Special Proj & Svcs	1,402	1,402	1,402	0
5905	Cap Out-Library Books	56,503	56,503	56,503	56,495
Dept 3503-Library Totals		<u>704,735</u>	<u>642,712</u>	<u>613,172</u>	<u>583,520</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: MSC-Math</u>					
Department: 1114-Math					
5100	FAC-Full time	608,553	592,825	603,296	621,992
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5103	FAC-Overload/overtime	0	0	0	48,091
5104	FAC-Summer	0	0	0	26,968
5105	FAC-Part time	0	0	0	81,903
5160	CLA-Full time	0	0	43,131	0
5220	Emp Ben LOC-Health	0	0	0	43,853
5221	Emp Ben LOC-Dental	0	0	0	2,594
5222	Emp Ben LOC-Disab	0	0	0	3,753
5223	Emp Ben LOC-Life	0	0	0	5,140
5245	Emp Ben LOC-ORP	0	0	0	9,846
5246	Emp Ben LOC-TRS	0	0	0	18,118
5247	Emp Ben LOC-TSA	0	0	0	345
5261	Emp Ben LOC-Medicare	0	0	0	9,700
5263	Emp Ben LOC-Wrk Comp	0	0	0	3,777
5264	Emp Ben LOC-Unempl	0	0	0	2,361
5300	Cont Svcs-Pd Cntractr	16,448	16,448	16,448	16,512
5421	Supp-Cmp Softwr<\$5000	439	439	439	455
5440	Supp-Instructional	1,200	1,200	1,200	119
5461	Supp-Office	980	980	980	932
5590	Prof Development	3,000	3,000	3,000	0
5600	Publ Relations&Advert	0	250	250	0
Dept 1114-Math Totals		<u>638,620</u>	<u>623,142</u>	<u>676,744</u>	<u>904,459</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: NRS-Nursing</u>					
Department: 3104-Nursing Administration					
5100	FAC-Full time	1,377,266	0	0	292,796
5102	FAC-Stipends	13,640	13,640	0	0
5103	FAC-Overload/overtime	0	0	0	4,158
5104	FAC-Summer	0	0	0	8,162
5105	FAC-Part time	0	0	0	1,540
5140	PRO-Full time	281,962	199,687	168,039	118,940
5142	PRO-Stipends	0	12,000	12,000	5,182
5145	PRO-Part time	22,000	22,000	22,000	25,678
5160	CLA-Full time	103,660	100,642	100,642	58,708
5165	CLA-Part time	20,000	20,000	0	6,001
5220	Emp Ben LOC-Health	0	0	0	37,142
5221	Emp Ben LOC-Dental	0	0	0	1,937
5222	Emp Ben LOC-Disab	0	0	0	3,257
5223	Emp Ben LOC-Life	0	0	0	3,049
5245	Emp Ben LOC-ORP	0	0	0	731
5246	Emp Ben LOC-TRS	0	0	0	19,664
5247	Emp Ben LOC-TSA	0	0	0	432
5261	Emp Ben LOC-Medicare	0	0	0	7,939
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,726
5264	Emp Ben LOC-Unempl	0	0	0	1,704
5325	Comp/Software Lic Renew/Mai	1,800	1,800	1,800	1,046
5332	Professional Svcs-Oth	12,864	0	0	0
5335	Maint & Repair Svcs	0	1,800	1,800	1,595
5421	Supp-Cmp Softwr<\$5000	46,425	18,000	18,000	9,647
5440	Supp-Instructional	30,925	30,925	4,700	0
5461	Supp-Office	3,000	3,000	3,000	2,479
5463	Supp-Testing	80,398	80,398	0	0
5470	Food-Catering	0	0	375	0
5502	Dues & Subscriptions	18,591	31,455	13,960	35,988
5512	Insur-Prof Liability	0	6,500	6,500	0
5570	Printing&Reproduction	2,000	2,000	2,000	75
5590	Prof Development	7,300	8,500	8,500	6,778
5600	Publ Relations&Advert	0	5,135	1,000	231
5622	Special Proj & Svcs	1,000	1,000	1,000	2,101
Dept 3104-Nursing Ad Totals		<u>2,022,831</u>	<u>558,482</u>	<u>365,316</u>	<u>659,686</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1302-Nursing-AD					
5100	FAC-Full time	0	1,060,749	1,281,346	743,384
5102	FAC-Stipends	0	0	5,820	9,215
5103	FAC-Overload/overtime	0	0	0	19,339
5105	FAC-Part time	0	0	0	31,108
5140	PRO-Full time	0	70,164	0	17,541
5165	CLA-Part time	0	0	20,000	18,690
5220	Emp Ben LOC-Health	0	0	0	59,206
5221	Emp Ben LOC-Dental	0	0	0	2,971
5222	Emp Ben LOC-Disab	0	0	0	4,751
5223	Emp Ben LOC-Life	0	0	0	5,059
5245	Emp Ben LOC-ORP	0	0	0	2,394
5246	Emp Ben LOC-TRS	0	0	0	29,138
5247	Emp Ben LOC-TSA	0	0	0	365
5261	Emp Ben LOC-Medicare	0	0	0	11,783
5263	Emp Ben LOC-Wrk Comp	0	0	0	4,029
5264	Emp Ben LOC-Unempl	0	0	0	2,518
5440	Supp-Instructional	0	0	23,040	5,735
5463	Supp-Testing	0	0	70,898	59,449
5600	Publ Relations&Advert	0	0	1,600	0
5660	Multi-trip Mileage-Employee	0	0	0	4,054
Dept 1302-Nursing-AD Totals		<u>0</u>	<u>1,130,913</u>	<u>1,402,704</u>	<u>1,030,729</u>
Department: 1303-Nursing-VN					
5100	FAC-Full time	0	286,178	220,976	209,290
5102	FAC-Stipends	0	0	5,820	5,820
5103	FAC-Overload/overtime	0	0	0	3,080
5220	Emp Ben LOC-Health	0	0	0	7,219
5221	Emp Ben LOC-Dental	0	0	0	925
5222	Emp Ben LOC-Disab	0	0	0	1,414
5223	Emp Ben LOC-Life	0	0	0	1,405
5246	Emp Ben LOC-TRS	0	0	0	8,455
5261	Emp Ben LOC-Medicare	0	0	0	3,168
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,047
5264	Emp Ben LOC-Unempl	0	0	0	655
5440	Supp-Instructional	0	0	2,475	0
5463	Supp-Testing	0	0	6,200	5,989
5600	Publ Relations&Advert	0	0	1,000	0
5660	Multi-trip Mileage-Employee	0	0	0	911
Dept 1303-Nursing-VN Totals		<u>0</u>	<u>286,178</u>	<u>236,471</u>	<u>249,378</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: OPR-OPEAR</u>					
Department: 5144-OPEAR					
5140	PRO-Full time	318,338	293,422	300,267	260,964
5220	Emp Ben LOC-Health	0	0	0	19,675
5221	Emp Ben LOC-Dental	0	0	0	1,205
5222	Emp Ben LOC-Disab	0	0	0	1,305
5223	Emp Ben LOC-Life	0	0	0	590
5245	Emp Ben LOC-ORP	0	0	0	1,731
5246	Emp Ben LOC-TRS	0	0	0	7,940
5261	Emp Ben LOC-Medicare	0	0	0	3,606
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,253
5264	Emp Ben LOC-Unempl	0	0	0	783
5325	Comp/Software Lic Renew/Mai	112,951	112,951	112,951	91,279
5332	Professional Svcs-Oth	12,000	12,000	12,000	7,360
5461	Supp-Office	500	500	500	0
5462	Supp-Other	2,500	2,500	2,500	0
5502	Dues & Subscriptions	8,200	8,200	8,200	0
5570	Printing&Reproduction	50	50	50	0
5640	Trvel Wrk Rel-Employe	2,000	10,000	10,000	1,614
Dept 5144-OPEAR Totals		<u>456,539</u>	<u>439,623</u>	<u>446,468</u>	<u>399,305</u>
<u>Department Group: PDA-Professional Dev Academy</u>					
Department: 5126-Prof Develop Acad					
5332	Professional Svcs-Oth	0	0	0	1,000
5440	Supp-Instructional	2,000	2,000	2,000	706
5470	Food-Catering	2,000	2,000	2,000	0
5592	Prof Dev-PDA-Instruct	0	0	0	450
5622	Special Proj & Svcs	5,000	5,000	5,000	0
Dept 5126-Prof Devel Totals		<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>2,156</u>
<u>Department Group: PGM-Program Development</u>					
Department: 1141-Program Development					
5140	PRO-Full time	178,712	177,775	0	93,535
5160	CLA-Full time	44,425	47,925	0	15,975
5220	Emp Ben LOC-Health	0	0	0	10,771
5221	Emp Ben LOC-Dental	0	0	0	505
5222	Emp Ben LOC-Disab	0	0	0	225
5223	Emp Ben LOC-Life	0	0	0	427
5246	Emp Ben LOC-TRS	0	0	0	4,244
5261	Emp Ben LOC-Medicare	0	0	0	1,460
5263	Emp Ben LOC-Wrk Comp	0	0	0	526
5264	Emp Ben LOC-Unempl	0	0	0	328
5332	Professional Svcs-Oth	0	0	2,400	0
5440	Supp-Instructional	5,000	13,600	13,600	927
5461	Supp-Office	800	1,000	1,000	822
5502	Dues & Subscriptions	0	0	0	8,000
5590	Prof Development	3,000	4,265	4,265	2,026
5640	Trvel Wrk Rel-Employe	0	0	0	94
Dept 1141-Program De Totals		<u>231,937</u>	<u>244,565</u>	<u>21,265</u>	<u>139,865</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: PSC-Public Service Careers</u>					
Department: 3301-Adm-Pub Svc Ed					
5102	FAC-Stipends	8,000	8,000	8,000	16,367
5160	CLA-Full time	86,909	85,085	49,440	28,840
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	336
5223	Emp Ben LOC-Life	0	0	0	228
5246	Emp Ben LOC-TRS	0	0	0	2,607
5261	Emp Ben LOC-Medicare	0	0	0	955
5263	Emp Ben LOC-Wrk Comp	0	0	0	323
5264	Emp Ben LOC-Unempl	0	0	0	202
5461	Supp-Office	4,764	3,500	3,500	5,708
5590	Prof Development	5,935	5,935	3,700	4,572
5600	Publ Relations&Advert	0	1,000	0	4,303
5640	Trvel Wrk Rel-Employe	0	0	0	263
Dept 3301-Adm-Pub Sv Totals		<u>105,608</u>	<u>103,520</u>	<u>64,640</u>	<u>69,545</u>
Department: 1305-Criminal Justice					
5100	FAC-Full time	68,713	66,384	77,448	68,707
5104	FAC-Summer	0	0	0	2,640
5220	Emp Ben LOC-Health	0	0	0	5,567
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	451
5223	Emp Ben LOC-Life	0	0	0	917
5246	Emp Ben LOC-TRS	0	0	0	2,765
5261	Emp Ben LOC-Medicare	0	0	0	1,021
5263	Emp Ben LOC-Wrk Comp	0	0	0	342
5264	Emp Ben LOC-Unempl	0	0	0	214
5440	Supp-Instructional	0	150	150	0
5470	Food-Catering	0	0	0	372
5502	Dues & Subscriptions	0	0	0	718
5600	Publ Relations&Advert	0	200	200	0
Dept 1305-Criminal J Totals		<u>68,713</u>	<u>66,734</u>	<u>77,798</u>	<u>84,050</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1306-EMS-Credit					
5100	FAC-Full time	145,513	141,274	141,274	145,513
5103	FAC-Overload/overtime	0	0	0	662
5105	FAC-Part time	0	0	0	102,323
5220	Emp Ben LOC-Health	0	0	0	11,589
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	961
5223	Emp Ben LOC-Life	0	0	0	1,943
5246	Emp Ben LOC-TRS	0	0	0	8,284
5247	Emp Ben LOC-TSA	0	0	0	277
5261	Emp Ben LOC-Medicare	0	0	0	3,552
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,193
5264	Emp Ben LOC-Unempl	0	0	0	746
5300	Cont Svcs-Pd Cntractr	4,900	0	0	1,665
5332	Professional Svcs-Oth	7,300	7,800	7,800	5,100
5335	Maint & Repair Svcs	1,005	505	505	80
5440	Supp-Instructional	9,300	10,800	10,800	4,465
5461	Supp-Office	0	0	0	359
5462	Supp-Other	12,500	13,000	13,000	9,249
5470	Food-Catering	0	0	750	1,152
5502	Dues & Subscriptions	0	0	0	2,644
5570	Printing&Reproduction	600	800	800	35
5640	Trvel Wrk Rel-Employe	0	0	0	940
Dept 1306-EMS-Credit Totals		<u>181,118</u>	<u>174,179</u>	<u>174,929</u>	<u>303,405</u>
Department: 1308-Fire Tech					
5100	FAC-Full time	76,463	63,270	71,084	73,217
5105	FAC-Part time	0	0	0	168,140
5220	Emp Ben LOC-Health	0	0	0	7,084
5221	Emp Ben LOC-Dental	0	0	0	336
5223	Emp Ben LOC-Life	0	0	0	1,652
5246	Emp Ben LOC-TRS	0	0	0	588
5247	Emp Ben LOC-TSA	0	0	0	1,989
5261	Emp Ben LOC-Medicare	0	0	0	3,447
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,159
5264	Emp Ben LOC-Unempl	0	0	0	724
5325	Comp/Software Lic Renew/Mai	0	0	0	695
5335	Maint & Repair Svcs	36,750	20,750	20,750	11,838
5350	Rent-Equip & Other	10,000	8,000	6,000	3,919
5351	Rent-Facilities	34,900	9,900	9,900	6,030
5430	Supp-Furn&Equip<\$5000	8,800	9,000	9,000	1,874
5440	Supp-Instructional	10,500	9,000	9,000	13,199
5461	Supp-Office	0	214	214	211
5462	Supp-Other	0	0	0	455
5463	Supp-Testing	1,040	1,040	440	1,595
5470	Food-Catering	0	0	375	331
5502	Dues & Subscriptions	0	0	0	750
5570	Printing&Reproduction	375	175	175	96
Dept 1308-Fire Tech Totals		<u>178,828</u>	<u>121,349</u>	<u>126,938</u>	<u>299,329</u>

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	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1310-Firearms Acad				
5105 FAC-Part time	0	0	0	2,098
5145 PRO-Part time	0	0	0	34,471
5246 Emp Ben LOC-TRS	0	0	0	1,653
5247 Emp Ben LOC-TSA	0	0	0	127
5261 Emp Ben LOC-Medicare	0	0	0	530
5263 Emp Ben LOC-Wrk Comp	0	0	0	176
5264 Emp Ben LOC-Unempl	0	0	0	110
5325 Comp/Software Lic Renew/Mai	250	250	250	0
5440 Supp-Instructional	40,200	39,700	39,700	35,257
5462 Supp-Other	0	0	0	205
5590 Prof Development	0	0	0	2,139
Dept 1310-Firearms A Totals	<u>40,450</u>	<u>39,950</u>	<u>39,950</u>	<u>76,766</u>
Department: 1315-Health Info Mgmt				
5100 FAC-Full time	151,234	146,829	127,388	127,209
5105 FAC-Part time	0	0	0	15,502
5140 PRO-Full time	0	52,188	0	0
5160 CLA-Full time	44,873	39,612	39,123	23,107
5220 Emp Ben LOC-Health	0	0	0	13,616
5221 Emp Ben LOC-Dental	0	0	0	676
5222 Emp Ben LOC-Disab	0	0	0	1,126
5223 Emp Ben LOC-Life	0	0	0	1,305
5245 Emp Ben LOC-ORP	0	0	0	4,968
5246 Emp Ben LOC-TRS	0	0	0	1,810
5247 Emp Ben LOC-TSA	0	0	0	118
5261 Emp Ben LOC-Medicare	0	0	0	2,603
5263 Emp Ben LOC-Wrk Comp	0	0	0	878
5264 Emp Ben LOC-Unempl	0	0	0	549
5332 Professional Svcs-Oth	0	0	0	4,000
5421 Supp-Cmp Softwr<\$5000	8,000	8,000	8,000	7,560
5440 Supp-Instructional	700	700	700	320
5470 Food-Catering	0	0	1,350	665
5502 Dues & Subscriptions	3,670	0	0	9,145
Dept 1315-Health Inf Totals	<u>208,477</u>	<u>247,329</u>	<u>176,561</u>	<u>215,157</u>
Department: 1311-Law Enforcement				
5105 FAC-Part time	0	0	0	42,605
5140 PRO-Full time	194,278	70,162	70,162	54,774
5220 Emp Ben LOC-Health	0	0	0	3,116
5221 Emp Ben LOC-Dental	0	0	0	168
5222 Emp Ben LOC-Disab	0	0	0	239
5223 Emp Ben LOC-Life	0	0	0	162
5246 Emp Ben LOC-TRS	0	0	0	1,642
5247 Emp Ben LOC-TSA	0	0	0	283
5261 Emp Ben LOC-Medicare	0	0	0	1,388
5263 Emp Ben LOC-Wrk Comp	0	0	0	467
5264 Emp Ben LOC-Unempl	0	0	0	292
5440 Supp-Instructional	2,610	1,610	1,610	1,684
5462 Supp-Other	515	515	515	1,260
5470 Food-Catering	0	0	0	30
5502 Dues & Subscriptions	0	0	0	560
5570 Printing&Reproduction	1,250	1,000	1,000	533
Dept 1311-Law Enforc Totals	<u>198,653</u>	<u>73,287</u>	<u>73,287</u>	<u>109,203</u>

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	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1312-Law Enfrcmnt-NonCR				
5105 FAC-Part time	0	0	0	46,546
5140 PRO-Full time	0	0	0	54,774
5220 Emp Ben LOC-Health	0	0	0	3,116
5221 Emp Ben LOC-Dental	0	0	0	168
5222 Emp Ben LOC-Disab	0	0	0	239
5223 Emp Ben LOC-Life	0	0	0	162
5246 Emp Ben LOC-TRS	0	0	0	1,400
5247 Emp Ben LOC-TSA	0	0	0	468
5261 Emp Ben LOC-Medicare	0	0	0	1,445
5263 Emp Ben LOC-Wrk Comp	0	0	0	481
5264 Emp Ben LOC-Unempl	0	0	0	304
5440 Supp-Instructional	600	800	800	310
5462 Supp-Other	0	250	250	0
5570 Printing&Reproduction	250	250	250	0
Dept 1312-Law Enfrcm Totals	<u>850</u>	<u>1,300</u>	<u>1,300</u>	<u>109,413</u>
Department: 1316-Medical Assistant				
5100 FAC-Full time	64,180	60,919	58,525	60,919
5102 FAC-Stipends	2,000	2,000	2,000	2,000
5165 CLA-Part time	22,421	22,421	22,421	5,560
5220 Emp Ben LOC-Health	0	0	0	4,505
5221 Emp Ben LOC-Dental	0	0	0	336
5222 Emp Ben LOC-Disab	0	0	0	414
5223 Emp Ben LOC-Life	0	0	0	483
5246 Emp Ben LOC-TRS	0	0	0	2,438
5247 Emp Ben LOC-TSA	0	0	0	72
5261 Emp Ben LOC-Medicare	0	0	0	999
5263 Emp Ben LOC-Wrk Comp	0	0	0	329
5264 Emp Ben LOC-Unempl	0	0	0	205
5440 Supp-Instructional	6,000	6,000	6,000	3,372
5462 Supp-Other	0	0	0	98
5470 Food-Catering	0	0	375	186
5502 Dues & Subscriptions	1,599	0	0	1,599
Dept 1316-Medical As Totals	<u>96,200</u>	<u>91,340</u>	<u>89,321</u>	<u>83,515</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1313-Pharmacy Tech					
5100	FAC-Full time	73,507	71,366	71,366	73,507
5102	FAC-Stipends	2,000	2,000	2,000	2,000
5105	FAC-Part time	0	0	0	514
5220	Emp Ben LOC-Health	0	0	0	8,810
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	485
5223	Emp Ben LOC-Life	0	0	0	328
5246	Emp Ben LOC-TRS	0	0	0	2,926
5247	Emp Ben LOC-TSA	0	0	0	7
5261	Emp Ben LOC-Medicare	0	0	0	992
5263	Emp Ben LOC-Wrk Comp	0	0	0	365
5264	Emp Ben LOC-Unempl	0	0	0	228
5325	Comp/Software Lic Renew/Mai	0	0	0	650
5440	Supp-Instructional	4,800	4,800	4,800	154
5463	Supp-Testing	3,075	3,075	3,075	0
5470	Food-Catering	0	0	750	238
5502	Dues & Subscriptions	0	0	0	3,415
5590	Prof Development	0	0	0	-150
Dept 1313-Pharmacy T Totals		<u>83,382</u>	<u>81,241</u>	<u>81,991</u>	<u>94,805</u>
Department Group: PVA-Performing/Visual Arts					
Department: 3103-Adm-Perf&Vis Arts					
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5160	CLA-Full time	46,048	47,284	43,131	27,582
5220	Emp Ben LOC-Health	0	0	0	6,441
5221	Emp Ben LOC-Dental	0	0	0	308
5222	Emp Ben LOC-Disab	0	0	0	214
5223	Emp Ben LOC-Life	0	0	0	146
5245	Emp Ben LOC-ORP	0	0	0	264
5246	Emp Ben LOC-TRS	0	0	0	1,763
5261	Emp Ben LOC-Medicare	0	0	0	702
5263	Emp Ben LOC-Wrk Comp	0	0	0	257
5264	Emp Ben LOC-Unempl	0	0	0	160
5461	Supp-Office	565	565	565	467
5590	Prof Development	8,500	8,500	8,500	125
5600	Publ Relations&Advert	0	1,000	1,000	0
Dept 3103-Adm-Perf&V Totals		<u>63,113</u>	<u>65,349</u>	<u>61,196</u>	<u>46,429</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1116-Art					
5100	FAC-Full time	207,088	201,055	199,523	205,510
5103	FAC-Overload/overtime	0	0	0	3,996
5104	FAC-Summer	0	0	0	2,640
5105	FAC-Part time	0	0	0	4,166
5165	CLA-Part time	5,433	5,433	5,433	3,535
5220	Emp Ben LOC-Health	0	0	0	15,242
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	1,367
5223	Emp Ben LOC-Life	0	0	0	1,860
5245	Emp Ben LOC-ORP	0	0	0	2,283
5246	Emp Ben LOC-TRS	0	0	0	5,673
5247	Emp Ben LOC-TSA	0	0	0	79
5261	Emp Ben LOC-Medicare	0	0	0	3,156
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,055
5264	Emp Ben LOC-Unempl	0	0	0	659
5325	Comp/Software Lic Renew/Mai	0	0	666	0
5332	Professional Svcs-Oth	2,520	2,520	2,520	2,482
5440	Supp-Instructional	6,092	6,092	6,092	4,490
5461	Supp-Office	150	125	125	87
5462	Supp-Other	460	460	460	0
5570	Printing&Reproduction	100	100	100	0
5642	COM Vehicle Use	0	25	25	0
Dept 1116-Art Totals		<u>221,843</u>	<u>215,810</u>	<u>214,944</u>	<u>258,953</u>
Department: 2203-Art Gallery					
5140	PRO-Full time	0	0	45,692	54,302
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	320
5223	Emp Ben LOC-Life	0	0	0	92
5246	Emp Ben LOC-TRS	0	0	0	1,824
5261	Emp Ben LOC-Medicare	0	0	0	787
5263	Emp Ben LOC-Wrk Comp	0	0	0	261
5264	Emp Ben LOC-Unempl	0	0	0	163
5332	Professional Svcs-Oth	1,600	1,600	1,600	1,620
5461	Supp-Office	50	50	50	75
5462	Supp-Other	2,150	2,150	2,150	746
5514	Insurance-Other	700	700	700	700
5570	Printing&Reproduction	1,250	1,250	1,250	2,141
Dept 2203-Art Galler Totals		<u>5,750</u>	<u>5,750</u>	<u>51,442</u>	<u>67,872</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1117-Music					
5100	FAC-Full time	204,395	222,396	209,418	228,678
5103	FAC-Overload/overtime	0	0	0	8,034
5104	FAC-Summer	0	0	0	5,280
5105	FAC-Part time	0	0	0	37,420
5165	CLA-Part time	6,000	6,000	6,000	5,184
5220	Emp Ben LOC-Health	0	0	0	17,820
5221	Emp Ben LOC-Dental	0	0	0	788
5222	Emp Ben LOC-Disab	0	0	0	1,512
5223	Emp Ben LOC-Life	0	0	0	2,102
5245	Emp Ben LOC-ORP	0	0	0	7,527
5246	Emp Ben LOC-TRS	0	0	0	3,603
5247	Emp Ben LOC-TSA	0	0	0	186
5261	Emp Ben LOC-Medicare	0	0	0	4,046
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,366
5264	Emp Ben LOC-Unempl	0	0	0	854
5325	Comp/Software Lic Renew/Mai	1,500	1,500	1,500	1,785
5332	Professional Svcs-Oth	3,700	3,700	3,700	1,485
5335	Maint & Repair Svcs	2,500	2,500	2,500	480
5352	Rent-Vehicles	600	600	600	0
5440	Supp-Instructional	5,000	5,000	5,000	4,995
5461	Supp-Office	240	240	240	84
5462	Supp-Other	150	150	150	0
5570	Printing&Reproduction	500	500	500	360
5600	Publ Relations&Advert	0	525	525	0
5641	Trvel Wrk Rel-Non-Emp	150	150	150	0
Dept 1117-Music Totals		<u>224,735</u>	<u>243,261</u>	<u>230,283</u>	<u>333,589</u>
Department: 2204-Student Theater					
5100	FAC-Full time	0	88,508	0	54,698
5140	PRO-Full time	134,385	130,471	130,471	134,385
5160	CLA-Full time	44,040	52,715	52,715	30,751
5165	CLA-Part time	4,500	4,500	4,500	0
5220	Emp Ben LOC-Health	0	0	0	23,106
5221	Emp Ben LOC-Dental	0	0	0	990
5222	Emp Ben LOC-Disab	0	0	0	1,607
5223	Emp Ben LOC-Life	0	0	0	1,153
5246	Emp Ben LOC-TRS	0	0	0	9,431
5261	Emp Ben LOC-Medicare	0	0	0	3,360
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,168
5264	Emp Ben LOC-Unempl	0	0	0	730
5300	Cont Svcs-Pd Cntractr	1,485	1,485	1,485	0
5325	Comp/Software Lic Renew/Mai	7,050	6,750	6,750	0
5332	Professional Svcs-Oth	29,000	29,000	29,000	33,350
5440	Supp-Instructional	0	0	0	1,053
5461	Supp-Office	330	300	300	224
5462	Supp-Other	440	400	400	173
5480	Theater-Costume Exp	14,850	13,500	13,500	15,967
5481	Theater-Oth Prod Exp	17,050	15,500	15,500	17,549
5570	Printing&Reproduction	4,200	4,000	4,000	3,433
5610	Royalty/License Pymts	16,400	16,400	16,400	8,991
Dept 2204-Student Th Totals		<u>273,730</u>	<u>363,529</u>	<u>275,021</u>	<u>342,119</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1118-Theater Arts-Credit					
5100	FAC-Full time	159,880	50,350	138,858	86,815
5105	FAC-Part time	0	0	0	12,718
5220	Emp Ben LOC-Health	0	0	0	10,607
5221	Emp Ben LOC-Dental	0	0	0	135
5222	Emp Ben LOC-Disab	0	0	0	583
5223	Emp Ben LOC-Life	0	0	0	236
5246	Emp Ben LOC-TRS	0	0	0	3,542
5261	Emp Ben LOC-Medicare	0	0	0	1,341
5263	Emp Ben LOC-Wrk Comp	0	0	0	478
5264	Emp Ben LOC-Unempl	0	0	0	299
5332	Professional Svcs-Oth	1,200	1,200	1,200	0
5440	Supp-Instructional	1,150	1,150	1,150	0
5461	Supp-Office	75	75	75	13
5570	Printing&Reproduction	50	50	50	0
5640	Trvel Wrk Rel-Employe	0	0	0	1,573
5641	Trvel Wrk Rel-Non-Emp	5,000	4,300	4,300	381
Dept 1118-Theater Ar Totals		<u>167,355</u>	<u>57,125</u>	<u>145,633</u>	<u>118,721</u>
Department Group: SCN-Science					
Department: 3105-Adm-Science					
5160	CLA-Full time	49,361	47,550	0	27,943
5165	CLA-Part time	14,700	5,500	0	10,108
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	323
5223	Emp Ben LOC-Life	0	0	0	69
5246	Emp Ben LOC-TRS	0	0	0	2,409
5261	Emp Ben LOC-Medicare	0	0	0	828
5263	Emp Ben LOC-Wrk Comp	0	0	0	274
5264	Emp Ben LOC-Unempl	0	0	0	171
5461	Supp-Office	4,230	4,230	1,500	919
5470	Food-Catering	0	0	0	61
5570	Printing&Reproduction	100	100	100	0
5590	Prof Development	5,800	7,000	7,000	2,802
5600	Publ Relations&Advert	0	1,000	1,000	110
Dept 3105-Adm-Scienc Totals		<u>74,191</u>	<u>65,380</u>	<u>9,600</u>	<u>50,858</u>

College of the Mainland
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Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1120-Biol & Nutrition					
5100	FAC-Full time	504,855	487,024	478,065	496,596
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5103	FAC-Overload/overtime	0	0	0	37,564
5104	FAC-Summer	0	0	0	32,748
5105	FAC-Part time	0	0	0	54,258
5160	CLA-Full time	41,748	39,467	38,403	23,022
5165	CLA-Part time	0	0	1,000	2,943
5220	Emp Ben LOC-Health	0	0	0	55,050
5221	Emp Ben LOC-Dental	0	0	0	2,161
5222	Emp Ben LOC-Disab	0	0	0	3,612
5223	Emp Ben LOC-Life	0	0	0	1,617
5246	Emp Ben LOC-TRS	0	0	0	25,354
5247	Emp Ben LOC-TSA	0	0	0	241
5261	Emp Ben LOC-Medicare	0	0	0	9,318
5263	Emp Ben LOC-Wrk Comp	0	0	0	3,224
5264	Emp Ben LOC-Unempl	0	0	0	2,015
5325	Comp/Software Lic Renew/Mai	0	10,881	10,881	0
5335	Maint & Repair Svcs	17,881	0	0	7,775
5440	Supp-Instructional	49,000	49,000	49,000	35,218
5461	Supp-Office	0	0	1,000	846
5570	Printing&Reproduction	400	400	400	49
5600	Publ Relations&Advert	0	250	250	0
Dept 1120-Biol & Nut Totals		<u>621,884</u>	<u>595,022</u>	<u>586,999</u>	<u>801,611</u>
Department: 1121-Chemistry					
5100	FAC-Full time	137,427	133,424	202,609	109,809
5103	FAC-Overload/overtime	0	0	0	8,053
5105	FAC-Part time	0	0	0	35,014
5165	CLA-Part time	0	0	1,000	285
5220	Emp Ben LOC-Health	0	0	0	6,096
5221	Emp Ben LOC-Dental	0	0	0	392
5222	Emp Ben LOC-Disab	0	0	0	691
5223	Emp Ben LOC-Life	0	0	0	940
5245	Emp Ben LOC-ORP	0	0	0	2,966
5246	Emp Ben LOC-TRS	0	0	0	2,446
5247	Emp Ben LOC-TSA	0	0	0	4
5261	Emp Ben LOC-Medicare	0	0	0	2,204
5263	Emp Ben LOC-Wrk Comp	0	0	0	735
5264	Emp Ben LOC-Unempl	0	0	0	460
5325	Comp/Software Lic Renew/Mai	600	600	0	249
5440	Supp-Instructional	11,000	11,000	11,000	4,821
5461	Supp-Office	0	0	1,250	197
5570	Printing&Reproduction	75	75	75	99
5600	Publ Relations&Advert	0	250	250	0
Dept 1121-Chemistry Totals		<u>149,102</u>	<u>145,349</u>	<u>216,184</u>	<u>175,461</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1122-Geology					
5100	FAC-Full time	68,713	50,845	49,556	51,043
5103	FAC-Overload/overtime	0	0	0	2,455
5105	FAC-Part time	0	0	0	25,474
5165	CLA-Part time	0	0	3,000	969
5220	Emp Ben LOC-Health	0	0	0	4,535
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	346
5223	Emp Ben LOC-Life	0	0	0	698
5246	Emp Ben LOC-TRS	0	0	0	2,501
5247	Emp Ben LOC-TSA	0	0	0	208
5261	Emp Ben LOC-Medicare	0	0	0	1,169
5263	Emp Ben LOC-Wrk Comp	0	0	0	384
5264	Emp Ben LOC-Unempl	0	0	0	240
5352	Rent-Vehicles	1,600	1,600	1,600	0
5440	Supp-Instructional	4,873	2,720	2,720	1,763
5461	Supp-Office	0	0	580	226
5502	Dues & Subscriptions	0	0	0	298
5570	Printing&Reproduction	100	100	100	0
5641	Trvel Wrk Rel-Non-Emp	580	580	580	0
Dept 1122-Geology Totals		<u>75,866</u>	<u>55,845</u>	<u>58,136</u>	<u>92,645</u>
Department: 1135-Health and PE Credit					
5100	FAC-Full time	121,036	117,511	117,511	121,036
5103	FAC-Overload/overtime	0	0	0	7,962
5104	FAC-Summer	0	0	0	9,600
5105	FAC-Part time	0	0	0	17,559
5220	Emp Ben LOC-Health	0	0	0	14,139
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	381
5223	Emp Ben LOC-Life	0	0	0	444
5246	Emp Ben LOC-TRS	0	0	0	5,492
5247	Emp Ben LOC-TSA	0	0	0	208
5261	Emp Ben LOC-Medicare	0	0	0	2,080
5263	Emp Ben LOC-Wrk Comp	0	0	0	750
5264	Emp Ben LOC-Unempl	0	0	0	469
5440	Supp-Instructional	750	750	750	613
5570	Printing&Reproduction	100	100	100	0
5600	Publ Relations&Advert	0	250	250	0
Dept 1135-Health and Totals		<u>121,886</u>	<u>118,611</u>	<u>118,611</u>	<u>181,406</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1123-Physics					
5100	FAC-Full time	68,713	66,712	66,712	68,713
5105	FAC-Part time	0	0	0	75,491
5165	CLA-Part time	0	0	500	0
5220	Emp Ben LOC-Health	0	0	0	5,205
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	454
5223	Emp Ben LOC-Life	0	0	0	531
5246	Emp Ben LOC-TRS	0	0	0	5,565
5247	Emp Ben LOC-TSA	0	0	0	10
5261	Emp Ben LOC-Medicare	0	0	0	2,082
5263	Emp Ben LOC-Wrk Comp	0	0	0	692
5264	Emp Ben LOC-Unempl	0	0	0	433
5440	Supp-Instructional	5,450	5,450	5,450	4,066
5461	Supp-Office	0	0	500	300
5570	Printing&Reproduction	100	100	100	0
Dept 1123-Physics Totals		<u>74,263</u>	<u>72,262</u>	<u>73,262</u>	<u>163,878</u>
Department Group: SOC-Social & Behavioral Science					
Department: 3106-Adm-Soc Sci					
5102	FAC-Stipends	8,000	8,000	8,000	8,000
5160	CLA-Full time	54,299	52,717	52,717	30,752
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	358
5223	Emp Ben LOC-Life	0	0	0	242
5246	Emp Ben LOC-TRS	0	0	0	2,414
5261	Emp Ben LOC-Medicare	0	0	0	891
5263	Emp Ben LOC-Wrk Comp	0	0	0	299
5264	Emp Ben LOC-Unempl	0	0	0	187
5440	Supp-Instructional	1,495	1,495	1,495	0
5461	Supp-Office	3,500	3,500	3,500	2,080
5465	Supp-from Media Svcs	100	100	100	0
5502	Dues & Subscriptions	0	0	0	326
5570	Printing&Reproduction	350	350	350	0
5590	Prof Development	8,039	8,039	8,039	1,455
Dept 3106-Adm-Soc Sc Totals		<u>75,783</u>	<u>74,201</u>	<u>74,201</u>	<u>51,845</u>
Department: 1210-Child Develop					
5100	FAC-Full time	63,407	61,560	61,560	63,407
5103	FAC-Overload/overtime	0	0	0	456
5220	Emp Ben LOC-Health	0	0	0	8,810
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	419
5223	Emp Ben LOC-Life	0	0	0	179
5246	Emp Ben LOC-TRS	0	0	0	2,475
5261	Emp Ben LOC-Medicare	0	0	0	810
5263	Emp Ben LOC-Wrk Comp	0	0	0	306
5264	Emp Ben LOC-Unempl	0	0	0	192
5300	Cont Svcs-Pd Cntractr	4,416	0	0	0
Dept 1210-Child Deve Totals		<u>67,823</u>	<u>61,560</u>	<u>61,560</u>	<u>77,390</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1124-Economics					
5100	FAC-Full time	69,186	67,170	67,170	69,186
5103	FAC-Overload/overtime	0	0	0	4,459
5104	FAC-Summer	0	0	0	5,280
5105	FAC-Part time	0	0	0	8,285
5220	Emp Ben LOC-Health	0	0	0	7,817
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	457
5223	Emp Ben LOC-Life	0	0	0	310
5245	Emp Ben LOC-ORP	0	0	0	2,605
5246	Emp Ben LOC-TRS	0	0	0	259
5247	Emp Ben LOC-TSA	0	0	0	21
5261	Emp Ben LOC-Medicare	0	0	0	1,176
5263	Emp Ben LOC-Wrk Comp	0	0	0	419
5264	Emp Ben LOC-Unempl	0	0	0	262
Dept 1124-Economics Totals		<u>69,186</u>	<u>67,170</u>	<u>67,170</u>	<u>100,872</u>
Department: 1126-Government					
5100	FAC-Full time	274,957	265,664	253,253	270,969
5102	FAC-Stipends	0	0	0	1,000
5103	FAC-Overload/overtime	0	0	0	9,211
5104	FAC-Summer	0	0	0	19,440
5105	FAC-Part time	0	0	0	49,111
5220	Emp Ben LOC-Health	0	0	0	26,630
5221	Emp Ben LOC-Dental	0	0	0	1,345
5222	Emp Ben LOC-Disab	0	0	0	1,807
5223	Emp Ben LOC-Life	0	0	0	2,282
5246	Emp Ben LOC-TRS	0	0	0	13,272
5247	Emp Ben LOC-TSA	0	0	0	13
5261	Emp Ben LOC-Medicare	0	0	0	4,814
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,684
5264	Emp Ben LOC-Unempl	0	0	0	1,052
5660	Multi-trip Mileage-Employee	0	0	0	1,156
Dept 1126-Government Totals		<u>274,957</u>	<u>265,664</u>	<u>253,253</u>	<u>403,786</u>
Department: 1127-Hist&Geog					
5100	FAC-Full time	194,073	188,416	186,930	192,538
5103	FAC-Overload/overtime	0	0	0	11,305
5104	FAC-Summer	0	0	0	19,680
5105	FAC-Part time	0	0	0	66,439
5220	Emp Ben LOC-Health	0	0	0	17,820
5221	Emp Ben LOC-Dental	0	0	0	1,009
5222	Emp Ben LOC-Disab	0	0	0	1,301
5223	Emp Ben LOC-Life	0	0	0	1,892
5245	Emp Ben LOC-ORP	0	0	0	2,452
5246	Emp Ben LOC-TRS	0	0	0	7,052
5247	Emp Ben LOC-TSA	0	0	0	274
5261	Emp Ben LOC-Medicare	0	0	0	4,071
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,392
5264	Emp Ben LOC-Unempl	0	0	0	870
5300	Cont Svcs-Pd Cntractr	26,832	26,832	26,832	16,512
5660	Multi-trip Mileage-Employee	0	0	0	2,804
Dept 1127-Hist&Geog Totals		<u>220,905</u>	<u>215,248</u>	<u>213,762</u>	<u>347,411</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1129-Psychology					
5100	FAC-Full time	287,589	278,968	293,981	294,268
5103	FAC-Overload/overtime	0	0	0	5,447
5104	FAC-Summer	0	0	0	28,800
5105	FAC-Part time	0	0	0	39,343
5220	Emp Ben LOC-Health	0	0	0	25,900
5221	Emp Ben LOC-Dental	0	0	0	1,040
5222	Emp Ben LOC-Disab	0	0	0	1,833
5223	Emp Ben LOC-Life	0	0	0	649
5246	Emp Ben LOC-TRS	0	0	0	13,708
5247	Emp Ben LOC-TSA	0	0	0	187
5261	Emp Ben LOC-Medicare	0	0	0	5,211
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,766
5264	Emp Ben LOC-Unempl	0	0	0	1,104
5300	Cont Svcs-Pd Cntractr	10,320	10,320	10,320	8,256
5660	Multi-trip Mileage-Employee	0	0	0	770
Dept 1129-Psychology Totals		<u>297,909</u>	<u>289,288</u>	<u>304,301</u>	<u>428,282</u>
Department: 1130-Sociology					
5100	FAC-Full time	63,820	55,951	55,951	57,629
5103	FAC-Overload/overtime	0	0	0	2,085
5104	FAC-Summer	0	0	0	7,200
5105	FAC-Part time	0	0	0	11,702
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	381
5223	Emp Ben LOC-Life	0	0	0	444
5246	Emp Ben LOC-TRS	0	0	0	2,852
5247	Emp Ben LOC-TSA	0	0	0	66
5261	Emp Ben LOC-Medicare	0	0	0	1,145
5263	Emp Ben LOC-Wrk Comp	0	0	0	377
5264	Emp Ben LOC-Unempl	0	0	0	236
Dept 1130-Sociology Totals		<u>63,820</u>	<u>55,951</u>	<u>55,951</u>	<u>88,958</u>
Department Group: TTC-Tutoring Center					
Department: 3505-Instructional Support Labs					
5160	CLA-Full time	35,899	129,984	127,107	40,121
5165	CLA-Part time	0	0	0	5,022
5220	Emp Ben LOC-Health	0	0	0	9,059
5221	Emp Ben LOC-Dental	0	0	0	581
5222	Emp Ben LOC-Disab	0	0	0	607
5223	Emp Ben LOC-Life	0	0	0	160
5246	Emp Ben LOC-TRS	0	0	0	3,747
5247	Emp Ben LOC-TSA	0	0	0	28
5261	Emp Ben LOC-Medicare	0	0	0	1,414
5263	Emp Ben LOC-Wrk Comp	0	0	0	454
5264	Emp Ben LOC-Unempl	0	0	0	284
5325	Comp/Software Lic Renew/Mai	0	0	500	0
5461	Supp-Office	0	0	7,000	3,117
5590	Prof Development	0	0	1,000	0
Dept 3505-Instructio Totals		<u>35,899</u>	<u>129,984</u>	<u>135,607</u>	<u>64,594</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1140-Tutoring Center					
5140	PRO-Full time	342,518	269,946	265,352	257,496
5145	PRO-Part time	100,000	100,000	62,500	71,850
5160	CLA-Full time	36,930	34,973	34,093	20,401
5165	CLA-Part time	75,511	82,511	120,011	44,545
5220	Emp Ben LOC-Health	0	0	0	25,637
5221	Emp Ben LOC-Dental	0	0	0	1,570
5222	Emp Ben LOC-Disab	0	0	0	1,966
5223	Emp Ben LOC-Life	0	0	0	816
5246	Emp Ben LOC-TRS	0	0	0	12,096
5247	Emp Ben LOC-TSA	0	0	0	1,374
5261	Emp Ben LOC-Medicare	0	0	0	5,796
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,963
5264	Emp Ben LOC-Unempl	0	0	0	1,227
5421	Supp-Cmp Softwr<\$5000	16,000	16,000	11,500	11,500
5461	Supp-Office	2,000	1,200	1,200	71
5470	Food-Catering	1,200	1,200	1,200	0
5502	Dues & Subscriptions	1,200	0	0	150
5570	Printing&Reproduction	350	265	265	0
5590	Prof Development	3,000	3,000	3,000	200
5600	Publ Relations&Advert	0	1,000	1,000	0
5640	Trvel Wrk Rel-Employe	0	0	240	0
Dept 1140-Tutoring C Totals		<u>578,709</u>	<u>510,095</u>	<u>500,361</u>	<u>458,658</u>
Department Group: VPI-VP Instruction					
Department: 1325-Academic Planning & Innovation					
5461	Supp-Office	300	0	0	0
5462	Supp-Other	500	0	0	0
5570	Printing&Reproduction	100	0	0	0
5590	Prof Development	8,000	0	0	0
Dept 1325-Academic P Totals		<u>8,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department: 1326-Cullinary Arts					
5332	Professional Svcs-Oth	900	0	0	0
5335	Maint & Repair Svcs	3,000	0	0	0
5421	Supp-Cmp Softwr<\$5000	2,400	0	0	0
5440	Supp-Instructional	36,000	0	0	0
5461	Supp-Office	500	0	0	0
5502	Dues & Subscriptions	3,100	0	0	0
5514	Insurance-Other	260	0	0	0
5570	Printing&Reproduction	500	0	0	0
5590	Prof Development	1,500	0	0	0
Dept 1326-Cullinary Totals		<u>48,160</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department: 1324-Dental Hygiene					
5100	FAC-Full time	128,973	0	0	0
5335	Maint & Repair Svcs	5,000	0	0	0
5440	Supp-Instructional	28,339	0	0	0
5461	Supp-Office	1,000	0	0	0
5570	Printing&Reproduction	500	0	0	0
5590	Prof Development	1,500	0	0	0
Dept 1324-Dental Hyg Totals		<u>165,312</u>	<u>0</u>	<u>0</u>	<u>0</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 1142-Engineering					
5440	Supp-Instructional	5,000	0	0	0
5570	Printing&Reproduction	100	0	0	0
Dept 1142-Engineerin Totals		<u>5,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department: 1323-Radiography					
5140	PRO-Full time	174,039	0	0	0
5335	Maint & Repair Svcs	10,000	0	0	0
5461	Supp-Office	300	300	0	0
5462	Supp-Other	900	0	0	0
5590	Prof Development	1,500	1,500	0	0
5641	Trvel Wrk Rel-Non-Emp	500	0	0	0
Dept 1323-Radiograph Totals		<u>187,239</u>	<u>1,800</u>	<u>0</u>	<u>0</u>
Department: 5149-VP Instruction					
5102	FAC-Stipends	0	0	0	1,000
5105	FAC-Part time	2,606,301	2,606,301	2,606,301	0
5120	ADM-Full time	152,148	144,306	140,896	145,123
5140	PRO-Full time	154,620	147,854	246,183	230,086
5220	Emp Ben LOC-Health	0	0	0	21,395
5221	Emp Ben LOC-Dental	0	0	0	1,040
5222	Emp Ben LOC-Disab	0	0	0	2,345
5223	Emp Ben LOC-Life	0	0	0	2,671
5245	Emp Ben LOC-ORP	0	0	0	4,789
5246	Emp Ben LOC-TRS	0	0	0	8,954
5261	Emp Ben LOC-Medicare	0	0	0	5,381
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,806
5264	Emp Ben LOC-Unempl	0	0	0	1,129
5332	Professional Svcs-Oth	0	0	0	1,000
5352	Rent-Vehicles	0	0	0	156
5420	Supp-Cmp Hardwr<\$5000	0	0	0	397
5461	Supp-Office	500	500	500	481
5462	Supp-Other	49,239	49,239	59,239	811
5470	Food-Catering	10,025	10,025	3,400	561
5502	Dues & Subscriptions	2,138	2,138	2,138	620
5570	Printing&Reproduction	400	400	400	0
5592	Prof Dev-PDA-Instruct	12,241	12,241	12,241	0
5595	Dues&Subscrip-Bdget Sweep A	31,264	31,264	24,764	0
5600	Publ Relations&Advert	40,253	0	0	0
5639	Trvel-Budget Sweep Account	52,567	52,667	52,667	0
5640	Trvel Wrk Rel-Employe	39,000	39,000	39,000	7,000
5641	Trvel Wrk Rel-Non-Emp	0	0	0	4,630
5660	Multi-trip Mileage-Employee	0	0	0	286
Dept 5149-VP Instruc Totals		<u>3,150,696</u>	<u>3,095,935</u>	<u>3,187,729</u>	<u>441,661</u>
Dept. Lead 2-VP Instruc Totals		<u>18,127,953</u>	<u>17,042,616</u>	<u>17,081,263</u>	<u>16,810,041</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Area: 3-VP Student Services					
Department Group: ADM-Admissions					
Department: 4102-Admissions					
5140	PRO-Full time	227,540	219,882	169,637	213,324
5160	CLA-Full time	86,417	32,461	121,432	18,936
5165	CLA-Part time	47,000	11,000	11,000	12,761
5220	Emp Ben LOC-Health	0	0	0	27,201
5221	Emp Ben LOC-Dental	0	0	0	1,766
5222	Emp Ben LOC-Disab	0	0	0	1,753
5223	Emp Ben LOC-Life	0	0	0	458
5246	Emp Ben LOC-TRS	0	0	0	10,887
5261	Emp Ben LOC-Medicare	0	0	0	4,017
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,359
5264	Emp Ben LOC-Unempl	0	0	0	850
5461	Supp-Office	2,800	2,800	2,800	1,467
5462	Supp-Other	920	920	920	0
5570	Printing&Reproduction	0	4,000	4,000	2,140
5622	Special Proj & Svcs	1,500	1,500	1,500	111
5640	Trvel Wrk Rel-Employe	0	0	0	1,272
5660	Multi-trip Mileage-Employee	0	0	0	12
Dept 4102-Admissions Totals		<u>366,177</u>	<u>272,563</u>	<u>311,289</u>	<u>298,314</u>
Department: 4124-Student Graduation					
5350	Rent-Equip & Other	8,500	8,500	8,500	66
5351	Rent-Facilities	27,480	27,480	27,480	4,413
5461	Supp-Office	250	250	250	0
5462	Supp-Other	0	0	0	8,036
5506	Graduation Expenses	32,600	32,600	32,600	47,757
5570	Printing&Reproduction	5,250	5,250	5,250	0
Dept 4124-Student Gr Totals		<u>74,080</u>	<u>74,080</u>	<u>74,080</u>	<u>60,272</u>
Department: 4111-Student Help Center					
5140	PRO-Full time	0	0	84,899	37,922
5165	CLA-Part time	37,781	65,781	65,781	69,402
5220	Emp Ben LOC-Health	0	0	0	1,998
5221	Emp Ben LOC-Dental	0	0	0	140
5222	Emp Ben LOC-Disab	0	0	0	241
5223	Emp Ben LOC-Life	0	0	0	102
5246	Emp Ben LOC-TRS	0	0	0	1,469
5247	Emp Ben LOC-TSA	0	0	0	850
5261	Emp Ben LOC-Medicare	0	0	0	1,546
5263	Emp Ben LOC-Wrk Comp	0	0	0	515
5264	Emp Ben LOC-Unempl	0	0	0	322
5461	Supp-Office	800	800	800	206
5462	Supp-Other	800	4,800	2,800	257
5570	Printing&Reproduction	500	500	500	0
5622	Special Proj & Svcs	500	500	500	0
Dept 4111-Student He Totals		<u>40,381</u>	<u>72,381</u>	<u>155,280</u>	<u>114,970</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: CSD-Career Services Dept</u>					
Department: 4154-Career Services					
5140	PRO-Full time	70,869	72,893	67,709	70,313
5165	CLA-Part time	34,914	34,914	34,914	10,689
5220	Emp Ben LOC-Health	0	0	0	3,172
5221	Emp Ben LOC-Dental	0	0	0	224
5222	Emp Ben LOC-Disab	0	0	0	322
5223	Emp Ben LOC-Life	0	0	0	65
5246	Emp Ben LOC-TRS	0	0	0	2,624
5261	Emp Ben LOC-Medicare	0	0	0	1,020
5263	Emp Ben LOC-Wrk Comp	0	0	0	337
5264	Emp Ben LOC-Unempl	0	0	0	211
5325	Comp/Software Lic Renew/Mai	2,500	2,500	0	3,764
5461	Supp-Office	1,050	1,050	1,000	155
5462	Supp-Other	1,365	1,365	0	654
5470	Food-Catering	0	0	0	423
5502	Dues & Subscriptions	0	0	0	680
5570	Printing&Reproduction	1,300	1,300	1,000	0
5640	Trvel Wrk Rel-Employe	0	0	0	479
	Dept 4154-Career Ser Totals	<u>111,998</u>	<u>114,022</u>	<u>104,623</u>	<u>95,132</u>
<u>Department Group: DCD-Dual Credit Department</u>					
Department: 4133-Dual Credit Dept					
5102	FAC-Stipends	5,820	5,820	5,820	5,820
5140	PRO-Full time	87,446	62,888	84,900	82,731
5160	CLA-Full time	48,422	47,011	47,011	27,559
5165	CLA-Part time	3,000	3,000	3,000	2,222
5220	Emp Ben LOC-Health	0	0	0	9,411
5221	Emp Ben LOC-Dental	0	0	0	701
5222	Emp Ben LOC-Disab	0	0	0	828
5223	Emp Ben LOC-Life	0	0	0	913
5245	Emp Ben LOC-ORP	0	0	0	1,815
5246	Emp Ben LOC-TRS	0	0	0	3,098
5261	Emp Ben LOC-Medicare	0	0	0	2,009
5263	Emp Ben LOC-Wrk Comp	0	0	0	669
5264	Emp Ben LOC-Unempl	0	0	0	418
5461	Supp-Office	3,000	3,000	3,000	195
5470	Food-Catering	1,775	1,775	1,775	0
5502	Dues & Subscriptions	0	0	0	560
5570	Printing&Reproduction	4,000	4,000	4,000	661
5590	Prof Development	0	0	3,064	0
5600	Publ Relations&Advert	3,000	3,000	3,000	0
5622	Special Proj & Svcs	5,064	5,064	2,000	0
	Dept 4133-Dual Credi Totals	<u>161,527</u>	<u>135,558</u>	<u>157,570</u>	<u>139,610</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: DOS-Dean of Students</u>					
Department: 4123-Dean of Students					
5120	ADM-Full time	129,571	122,236	115,317	122,236
5160	CLA-Full time	64,422	60,775	57,335	35,452
5220	Emp Ben LOC-Health	0	0	0	10,737
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	1,229
5223	Emp Ben LOC-Life	0	0	0	649
5246	Emp Ben LOC-TRS	0	0	0	7,092
5261	Emp Ben LOC-Medicare	0	0	0	2,604
5263	Emp Ben LOC-Wrk Comp	0	0	0	878
5264	Emp Ben LOC-Unempl	0	0	0	549
5332	Professional Svcs-Oth	5,770	5,470	5,000	5,750
5420	Supp-Cmp Hardwr<\$5000	0	0	0	349
5461	Supp-Office	1,750	1,750	750	399
5462	Supp-Other	0	0	0	329
5502	Dues & Subscriptions	0	0	0	40
5570	Printing&Reproduction	2,500	2,500	1,000	212
5590	Prof Development	0	0	0	114
5640	Trvel Wrk Rel-Employe	0	0	0	2,971
Dept 4123-Dean of St Totals		<u>204,013</u>	<u>192,731</u>	<u>179,402</u>	<u>192,263</u>
<u>Department Group: EMD-Enrollment Management</u>					
Department: 4131-Enrollment Management					
5140	PRO-Full time	662,685	493,484	282,936	311,100
5160	CLA-Full time	40,794	39,606	39,606	23,104
5220	Emp Ben LOC-Health	0	0	0	29,926
5221	Emp Ben LOC-Dental	0	0	0	1,754
5222	Emp Ben LOC-Disab	0	0	0	2,251
5223	Emp Ben LOC-Life	0	0	0	1,205
5246	Emp Ben LOC-TRS	0	0	0	13,236
5261	Emp Ben LOC-Medicare	0	0	0	4,996
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,689
5264	Emp Ben LOC-Unempl	0	0	0	1,056
5461	Supp-Office	2,290	1,290	1,290	1,179
5462	Supp-Other	1,000	0	2,700	0
5470	Food-Catering	6,300	8,000	0	1,958
5570	Printing&Reproduction	12,200	12,200	4,500	4,321
5622	Special Proj & Svcs	16,560	18,560	31,560	21,362
5640	Trvel Wrk Rel-Employe	0	0	0	125
5660	Multi-trip Mileage-Employee	0	0	0	453
Dept 4131-Enrollment Totals		<u>741,829</u>	<u>573,140</u>	<u>362,592</u>	<u>419,715</u>

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<u>Department Group: OVS-Office of Veteran Success</u>					
Department: 4137-Office of Veteran Success					
5140	PRO-Full time	124,968	129,051	129,051	130,530
5160	CLA-Full time	35,268	33,797	0	16,899
5165	CLA-Part time	0	0	-23,276	5,738
5185	Stu Worker-100% Local	1,400	1,400	1,400	80
5220	Emp Ben LOC-Health	0	0	0	9,274
5221	Emp Ben LOC-Dental	0	0	0	620
5222	Emp Ben LOC-Disab	0	0	0	992
5223	Emp Ben LOC-Life	0	0	0	1,900
5246	Emp Ben LOC-TRS	0	0	0	6,040
5247	Emp Ben LOC-TSA	0	0	0	75
5261	Emp Ben LOC-Medicare	0	0	0	2,127
5263	Emp Ben LOC-Wrk Comp	0	0	0	736
5264	Emp Ben LOC-Unempl	0	0	0	459
5461	Supp-Office	1,000	1,000	1,000	562
5570	Printing&Reproduction	1,200	1,000	1,000	230
5600	Publ Relations&Advert	0	0	0	895
Dept 4137-Office of Totals		<u>163,836</u>	<u>166,248</u>	<u>109,175</u>	<u>177,157</u>
<u>Department Group: SFA-Student Financial Aid</u>					
Department: 4113-Financial Aid					
5140	PRO-Full time	365,491	351,337	351,696	326,459
5160	CLA-Full time	97,786	92,405	89,078	53,903
5185	Stu Worker-100% Local	94,138	94,138	94,138	44,141
5220	Emp Ben LOC-Health	0	0	0	35,093
5221	Emp Ben LOC-Dental	0	0	0	1,880
5222	Emp Ben LOC-Disab	0	0	0	2,776
5223	Emp Ben LOC-Life	0	0	0	1,898
5246	Emp Ben LOC-TRS	0	0	0	16,425
5261	Emp Ben LOC-Medicare	0	0	0	6,027
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,231
5264	Emp Ben LOC-Unempl	0	0	0	1,259
5332	Professional Svcs-Oth	9,500	9,500	9,500	3,296
5461	Supp-Office	800	800	800	727
5462	Supp-Other	3,000	3,000	0	0
5502	Dues & Subscriptions	0	0	0	1,802
5570	Printing&Reproduction	1,000	1,000	1,000	245
Dept 4113-Financial Totals		<u>571,715</u>	<u>552,180</u>	<u>546,212</u>	<u>498,162</u>

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	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual	
Department Group: SLT-Student Life					
Department: 4134-Facilities and Student Recreat					
5165	CLA-Part time	68,000	68,000	68,000	56,722
5246	Emp Ben LOC-TRS	0	0	0	154
5247	Emp Ben LOC-TSA	0	0	0	686
5261	Emp Ben LOC-Medicare	0	0	0	823
5263	Emp Ben LOC-Wrk Comp	0	0	0	272
5264	Emp Ben LOC-Unempl	0	0	0	170
5320	Maint & Repair Svcs	7,200	7,200	7,200	0
5332	Professional Svcs-Oth	7,000	7,000	7,000	6,400
5335	Maint & Repair Svcs	0	0	0	6,993
5352	Rent-Vehicles	1,200	1,200	1,200	840
5461	Supp-Office	565	565	565	477
5462	Supp-Other	30,000	28,500	30,500	27,983
5570	Printing&Reproduction	1,175	1,175	1,175	1,196
5640	Trvel Wrk Rel-Employe	0	0	0	80
5642	COM Vehicle Use	500	500	500	0
	Dept 4134-Facilities Totals	<u>115,640</u>	<u>114,140</u>	<u>116,140</u>	<u>102,796</u>
Department: 4138-Multicultural Events					
5332	Professional Svcs-Oth	32,500	12,500	12,500	850
5462	Supp-Other	0	0	0	3,054
5470	Food-Catering	0	0	0	7,235
5570	Printing&Reproduction	0	0	0	15
5620	Schshps&Awards-Stdnts	0	0	0	750
5622	Special Proj & Svcs	0	0	0	548
	Dept 4138-Multicultu Totals	<u>32,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,452</u>
Department: 4115-Student Organizations					
5140	PRO-Full time	176,224	170,960	168,761	156,515
5160	CLA-Full time	87,474	84,306	80,033	49,178
5220	Emp Ben LOC-Health	0	0	0	27,402
5221	Emp Ben LOC-Dental	0	0	0	1,328
5222	Emp Ben LOC-Disab	0	0	0	1,516
5223	Emp Ben LOC-Life	0	0	0	731
5246	Emp Ben LOC-TRS	0	0	0	9,399
5261	Emp Ben LOC-Medicare	0	0	0	3,115
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,100
5264	Emp Ben LOC-Unempl	0	0	0	687
5461	Supp-Office	300	300	300	310
5462	Supp-Other	50	50	50	50
5570	Printing&Reproduction	300	300	300	136
5622	Special Proj & Svcs	15,000	15,000	0	1,979
5630	Stu Develop & Events	30,295	30,295	30,295	25,800
5640	Trvel Wrk Rel-Employe	0	0	0	65
	Dept 4115-Student Or Totals	<u>309,643</u>	<u>301,211</u>	<u>279,739</u>	<u>279,311</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: SSC-Student Success Center</u>					
Department: 4103-Advising					
5140	PRO-Full time	627,028	595,359	598,013	579,100
5145	PRO-Part time	19,600	19,600	19,600	0
5165	CLA-Part time	1,133	1,133	17,100	0
5220	Emp Ben LOC-Health	0	0	0	55,207
5221	Emp Ben LOC-Dental	0	0	0	2,864
5222	Emp Ben LOC-Disab	0	0	0	3,878
5223	Emp Ben LOC-Life	0	0	0	1,232
5245	Emp Ben LOC-ORP	0	0	0	2,886
5246	Emp Ben LOC-TRS	0	0	0	18,737
5261	Emp Ben LOC-Medicare	0	0	0	7,980
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,780
5264	Emp Ben LOC-Unempl	0	0	0	1,738
5440	Supp-Instructional	0	0	0	140
5461	Supp-Office	915	915	700	830
5570	Printing&Reproduction	750	750	700	292
Dept 4103-Advising Totals		<u>649,426</u>	<u>617,757</u>	<u>636,113</u>	<u>677,664</u>
Department: 4104-Career Services					
5461	Supp-Office	0	0	50	0
5462	Supp-Other	0	0	1,365	0
5570	Printing&Reproduction	0	0	300	0
Dept 4104-Career Ser Totals		<u>0</u>	<u>0</u>	<u>1,715</u>	<u>0</u>
Department: 4128-Counseling					
5461	Supp-Office	0	0	215	0
5570	Printing&Reproduction	0	0	50	0
Dept 4128-Counseling Totals		<u>0</u>	<u>0</u>	<u>265</u>	<u>0</u>
Department: 4119-Disability Services					
5160	CLA-Full time	39,701	36,104	35,821	15,903
5220	Emp Ben LOC-Health	0	0	0	3,955
5221	Emp Ben LOC-Dental	0	0	0	287
5222	Emp Ben LOC-Disab	0	0	0	209
5223	Emp Ben LOC-Life	0	0	0	38
5246	Emp Ben LOC-TRS	0	0	0	1,230
5261	Emp Ben LOC-Medicare	0	0	0	460
5263	Emp Ben LOC-Wrk Comp	0	0	0	152
5264	Emp Ben LOC-Unempl	0	0	0	95
5461	Supp-Office	150	150	150	74
5462	Supp-Other	25	25	25	0
5502	Dues & Subscriptions	0	0	0	85
5570	Printing&Reproduction	25	25	25	0
5640	Trvel Wrk Rel-Employe	0	0	0	912
Dept 4119-Disability Totals		<u>39,901</u>	<u>36,304</u>	<u>36,021</u>	<u>23,400</u>
<u>Department Group: T15-Title V Grant</u>					
Department: 4139-Title V Grant					
5461	Supp-Office	0	0	0	27
Dept 4139-Title V Gr Totals		<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department Group: TST-Testing					
Department: 4136-Testing					
5140	PRO-Full time	141,744	189,803	105,728	126,161
5160	CLA-Full time	80,831	72,737	39,606	23,104
5165	CLA-Part time	41,450	41,450	41,450	40,558
5220	Emp Ben LOC-Health	0	0	0	9,413
5221	Emp Ben LOC-Dental	0	0	0	816
5222	Emp Ben LOC-Disab	0	0	0	1,115
5223	Emp Ben LOC-Life	0	0	0	854
5245	Emp Ben LOC-ORP	0	0	0	1,167
5246	Emp Ben LOC-TRS	0	0	0	5,099
5247	Emp Ben LOC-TSA	0	0	0	415
5261	Emp Ben LOC-Medicare	0	0	0	2,998
5263	Emp Ben LOC-Wrk Comp	0	0	0	996
5264	Emp Ben LOC-Unempl	0	0	0	623
5461	Supp-Office	1,200	1,200	1,200	1,093
5463	Supp-Testing	44,200	44,200	44,200	37,516
5570	Printing&Reproduction	1,200	1,200	1,200	0
Dept 4136-Testing Totals		<u>310,625</u>	<u>350,590</u>	<u>233,384</u>	<u>251,928</u>
Department Group: VPS-VP Student Services					
Department: 5150-VP Student Services					
5120	ADM-Full time	149,198	142,022	140,022	138,256
5140	PRO-Full time	72,272	70,167	163,551	72,272
5220	Emp Ben LOC-Health	0	0	0	13,315
5221	Emp Ben LOC-Dental	0	0	0	673
5222	Emp Ben LOC-Disab	0	0	0	1,293
5223	Emp Ben LOC-Life	0	0	0	548
5245	Emp Ben LOC-ORP	0	0	0	4,562
5246	Emp Ben LOC-TRS	0	0	0	2,801
5261	Emp Ben LOC-Medicare	0	0	0	2,828
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,011
5264	Emp Ben LOC-Unempl	0	0	0	632
5325	Comp/Software Lic Renew/Mai	7,497	7,497	0	412
5332	Professional Svcs-Oth	16,850	17,150	17,150	2,500
5352	Rent-Vehicles	100	100	100	0
5420	Supp-Cmp Hardwr<\$5000	0	0	0	351
5421	Supp-Cmp Softwr<\$5000	0	0	-22,000	0
5461	Supp-Office	800	800	800	934
5462	Supp-Other	0	0	0	149
5470	Food-Catering	0	0	0	6,926
5502	Dues & Subscriptions	4,600	4,600	4,600	5,554
5570	Printing&Reproduction	870	870	870	1,765
5590	Prof Development	600	600	600	836
5595	Dues&Subscrip-Bdget Sweep A	4,000	4,000	4,000	0
5622	Special Proj & Svcs	2,820	2,820	2,820	1,178
5639	Trvel-Budget Sweep Account	31,000	31,000	31,000	0
5640	Trvel Wrk Rel-Employe	13,316	13,316	13,316	3,515
Dept 5150-VP Student Totals		<u>303,923</u>	<u>294,942</u>	<u>356,829</u>	<u>262,311</u>
Dept. Lead 3-VP Student Totals		<u>4,197,214</u>	<u>3,880,347</u>	<u>3,672,929</u>	<u>3,605,484</u>

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		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Area: 4-VP Fiscal Affairs					
Department Group: CT-Custodial Services					
Department: 6106-Custodial Svcs					
5160	CLA-Full time	133,254	162,105	161,151	96,165
5163	CLA-Overload/overtime	0	0	0	523
5165	CLA-Part time	0	68,220	68,220	26,888
5220	Emp Ben LOC-Health	0	0	0	19,987
5221	Emp Ben LOC-Dental	0	0	0	1,289
5222	Emp Ben LOC-Disab	0	0	0	1,065
5223	Emp Ben LOC-Life	0	0	0	1,406
5245	Emp Ben LOC-ORP	0	0	0	499
5246	Emp Ben LOC-TRS	0	0	0	12,978
5247	Emp Ben LOC-TSA	0	0	0	187
5261	Emp Ben LOC-Medicare	0	0	0	2,795
5263	Emp Ben LOC-Wrk Comp	0	0	0	947
5264	Emp Ben LOC-Unempl	0	0	0	592
5300	Cont Svcs-Pd Cntractr	1,169,220	0	0	0
5320	Maint & Repair Svcs	1,800	1,800	1,800	0
5450	Supp-Maintenance	97,000	72,000	72,000	91,973
5462	Supp-Other	650	650	650	0
Dept 6106-Custodial Totals		<u>1,401,924</u>	<u>304,775</u>	<u>303,821</u>	<u>257,294</u>
Department Group: FIN-Financial Services					
Department: 1999-Benefit Allocation					
5100	FAC-Full time	155,716	0	0	0
5191	Reimbursements from other fun	-309,649	-303,442	-303,442	0
Dept 1999-Benefit Al Totals		<u>-153,933</u>	<u>-303,442</u>	<u>-303,442</u>	<u>0</u>
Department: 5112-Financial Svcs					
5120	ADM-Full time	127,507	121,229	118,665	122,225
5140	PRO-Full time	222,003	281,027	215,571	230,744
5160	CLA-Full time	457,800	442,000	436,261	257,833
5163	CLA-Overload/overtime	400	1,400	1,400	29
5165	CLA-Part time	17,500	16,000	20,000	16,500
5220	Emp Ben LOC-Health	0	0	0	64,911
5221	Emp Ben LOC-Dental	0	0	0	3,843
5222	Emp Ben LOC-Disab	0	0	0	5,333
5223	Emp Ben LOC-Life	0	0	0	7,743
5245	Emp Ben LOC-ORP	0	0	0	3,007
5246	Emp Ben LOC-TRS	0	0	0	29,311
5247	Emp Ben LOC-TSA	0	0	0	215
5261	Emp Ben LOC-Medicare	0	0	0	11,746
5263	Emp Ben LOC-Wrk Comp	0	0	0	3,944
5264	Emp Ben LOC-Unempl	0	0	0	2,465
5461	Supp-Office	1,000	1,500	2,500	846
5462	Supp-Other	1,000	2,000	0	2,454
5502	Dues & Subscriptions	0	1,000	3,536	0
5570	Printing&Reproduction	200	0	1,000	1,103
5590	Prof Development	1,800	0	0	386
5640	Trvel Wrk Rel-Employe	2,800	0	0	1,744
Dept 5112-Financial Totals		<u>832,010</u>	<u>866,156</u>	<u>798,933</u>	<u>766,382</u>

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2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 9102-Salary Savings					
5190	Vacnt Psitions	-1,587,628	-1,467,116	-1,282,027	0
5192	HEERF funds	0	-456,144	-2,400,000	0
Dept 9102-Salary Sav Totals		<u>-1,587,628</u>	<u>-1,923,260</u>	<u>-3,682,027</u>	<u>0</u>
Department: 9101-Staff Benefits					
5199	Proposed Salary Increase	1,017,724	570,000	220,000	0
5220	Emp Ben LOC-Health	2,653,280	2,576,000	2,576,000	0
5221	Emp Ben LOC-Dental	82,400	80,000	80,000	0
5222	Emp Ben LOC-Disab	107,777	104,638	104,638	0
5223	Emp Ben LOC-Life	178,620	173,417	173,417	0
5245	Emp Ben LOC-ORP	244,110	237,000	132,000	0
5246	Emp Ben LOC-TRS	574,740	558,000	558,000	0
5247	Emp Ben LOC-TSA	111,217	107,978	107,978	0
5261	Emp Ben LOC-Medicare	311,163	302,100	302,100	0
5263	Emp Ben LOC-Wrk Comp	94,046	91,307	91,307	0
5264	Emp Ben LOC-Unempl	52,524	50,994	50,994	0
5265	Emp Ben LOC-Acad Reg	515	500	500	0
Dept 9101-Staff Bene Totals		<u>5,428,116</u>	<u>4,851,934</u>	<u>4,396,934</u>	<u>0</u>
Department: 5111-Tax Admin					
5340	Prop Tax Apprais Fees	191,635	191,635	191,635	268,743
5341	Prop Tax Collect Fees	40,996	40,996	40,996	44,215
Dept 5111-Tax Admin Totals		<u>232,631</u>	<u>232,631</u>	<u>232,631</u>	<u>312,958</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department Group: FST-Facility Services					
Department: 6101-Facilities					
5140	PRO-Full time	155,083	149,951	141,571	148,748
5160	CLA-Full time	316,179	289,623	253,394	139,259
5163	CLA-Overload/overtime	10,000	10,000	10,000	274
5165	CLA-Part time	25,000	25,000	25,000	21,300
5220	Emp Ben LOC-Health	0	0	0	34,966
5221	Emp Ben LOC-Dental	0	0	0	1,853
5222	Emp Ben LOC-Disab	0	0	0	2,487
5223	Emp Ben LOC-Life	0	0	0	1,424
5245	Emp Ben LOC-ORP	0	0	0	589
5246	Emp Ben LOC-TRS	0	0	0	29,391
5261	Emp Ben LOC-Medicare	0	0	0	5,666
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,959
5264	Emp Ben LOC-Unempl	0	0	0	1,225
5300	Cont Svcs-Pd Cntractr	353,496	1,179,496	1,079,496	1,283,942
5320	Maint & Repair Svcs	10,000	10,000	10,000	23,968
5325	Comp/Software Lic Renew/Mai	0	0	0	9,984
5332	Professional Svcs-Oth	15,000	15,000	15,000	6,462
5350	Rent-Equip & Other	5,000	5,000	5,000	1,158
5351	Rent-Facilities	1,161,323	900,000	698,803	934,115
5352	Rent-Vehicles	0	0	0	191
5430	Supp-Furn&Equip<\$5000	0	0	0	508
5450	Supp-Maintenance	95,000	95,000	95,000	29,582
5461	Supp-Office	500	500	500	274
5462	Supp-Other	8,950	8,950	8,950	9,236
5470	Food-Catering	0	0	0	1,031
5502	Dues & Subscriptions	0	0	0	5,691
5510	Insuran-Bldg Contents	2,315,611	1,750,000	1,686,092	1,713,779
5511	Insurance-Flood	100,000	100,000	65,000	77,723
5514	Insurance-Other	35,000	30,000	4,000	29,400
5570	Printing&Reproduction	1,782	1,782	1,782	0
5600	Publ Relations&Advert	0	0	0	382
5920	Cap Out-Improvements	0	0	0	9,054
Dept 6101-Facilities Totals		<u>4,607,924</u>	<u>4,570,302</u>	<u>4,099,588</u>	<u>4,525,621</u>
Department: 6103-Utilities					
5380	Utilities-Electricity	1,000,000	1,042,000	792,000	918,506
5381	Utilities-Natural Gas	100,000	180,000	180,000	84,160
5382	Utilities-Water&Sewer	95,000	175,000	153,000	68,046
Dept 6103-Utilities Totals		<u>1,195,000</u>	<u>1,397,000</u>	<u>1,125,000</u>	<u>1,070,712</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 5125-Vehicle Operations					
5160	CLA-Full time	49,361	47,923	47,923	27,955
5220	Emp Ben LOC-Health	0	0	0	8,810
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	326
5223	Emp Ben LOC-Life	0	0	0	380
5246	Emp Ben LOC-TRS	0	0	0	3,975
5261	Emp Ben LOC-Medicare	0	0	0	590
5263	Emp Ben LOC-Wrk Comp	0	0	0	234
5264	Emp Ben LOC-Unempl	0	0	0	146
5300	Cont Svcs-Pd Cntractr	2,700	2,700	2,700	469
5320	Maint & Repair Svcs	270	270	270	4,314
5450	Supp-Maintenance	34,000	34,000	34,000	38,015
5513	Insurance-Vehicles	16,000	16,000	12,000	14,729
Dept 5125-Vehicle Op Totals		<u>102,331</u>	<u>100,893</u>	<u>96,893</u>	<u>100,279</u>
Department Group: GRO-Grounds					
Department: 6105-Grounds					
5160	CLA-Full time	48,082	46,682	46,682	27,433
5220	Emp Ben LOC-Health	0	0	0	4,505
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	317
5223	Emp Ben LOC-Life	0	0	0	643
5246	Emp Ben LOC-TRS	0	0	0	3,888
5261	Emp Ben LOC-Medicare	0	0	0	703
5263	Emp Ben LOC-Wrk Comp	0	0	0	232
5264	Emp Ben LOC-Unempl	0	0	0	145
5300	Cont Svcs-Pd Cntractr	365,118	43,118	43,118	64,435
5450	Supp-Maintenance	50,000	20,000	20,000	7,428
Dept 6105-Grounds Totals		<u>463,200</u>	<u>109,800</u>	<u>109,800</u>	<u>110,065</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Department Group: HRT-Human Resources</u>					
Department: 5113-Human Resources					
5140	PRO-Full time	438,451	363,209	256,017	366,011
5160	CLA-Full time	65,702	115,976	103,185	52,352
5165	CLA-Part time	0	0	0	10,736
5220	Emp Ben LOC-Health	0	0	0	31,189
5221	Emp Ben LOC-Dental	0	0	0	1,626
5222	Emp Ben LOC-Disab	0	0	0	3,079
5223	Emp Ben LOC-Life	0	0	0	1,296
5246	Emp Ben LOC-TRS	0	0	0	17,946
5247	Emp Ben LOC-TSA	0	0	0	140
5261	Emp Ben LOC-Medicare	0	0	0	6,595
5263	Emp Ben LOC-Wrk Comp	0	0	0	2,275
5264	Emp Ben LOC-Unempl	0	0	0	1,422
5325	Comp/Software Lic Renew/Mai	79,000	79,000	71,344	64,304
5332	Professional Svcs-Oth	47,750	53,100	82,975	34,689
5461	Supp-Office	2,100	2,100	2,100	745
5462	Supp-Other	2,000	2,000	2,000	526
5470	Food-Catering	1,000	0	0	0
5502	Dues & Subscriptions	21,000	21,000	21,000	19,101
5570	Printing&Reproduction	600	600	600	11
5590	Prof Development	4,050	0	0	0
5600	Publ Relations&Advert	16,050	16,050	16,050	6,712
5640	Trvel Wrk Rel-Employe	7,800	7,500	7,500	3,501
5656	Trvel Wrk Rel-Interview	0	0	0	2,053
5931	Cap Out-Comps>\$5,000	0	0	0	7,125
Dept 5113-Human Reso Totals		<u>685,503</u>	<u>660,535</u>	<u>562,771</u>	<u>633,434</u>
<u>Department Group: PUR-Purchasing</u>					
Department: 5128-Cntrl Mail Deliv					
5160	CLA-Full time	73,339	113,642	72,010	41,131
5165	CLA-Part time	10,500	10,500	10,500	0
5220	Emp Ben LOC-Health	0	0	0	11,589
5221	Emp Ben LOC-Dental	0	0	0	451
5222	Emp Ben LOC-Disab	0	0	0	480
5223	Emp Ben LOC-Life	0	0	0	337
5246	Emp Ben LOC-TRS	0	0	0	3,076
5261	Emp Ben LOC-Medicare	0	0	0	982
5263	Emp Ben LOC-Wrk Comp	0	0	0	346
5264	Emp Ben LOC-Unempl	0	0	0	216
5320	Maint & Repair Svcs	1,422	1,422	1,422	718
5461	Supp-Office	6,200	6,200	6,200	1,501
5550	Postage & Delivery	25,000	25,000	25,000	19,451
Dept 5128-Cntrl Mail Totals		<u>116,461</u>	<u>156,764</u>	<u>115,132</u>	<u>80,278</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

		2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
Department: 5123-Purchasing					
5140	PRO-Full time	239,414	230,924	225,815	234,181
5160	CLA-Full time	47,853	0	0	0
5165	CLA-Part time	13,650	13,650	13,650	6,492
5220	Emp Ben LOC-Health	0	0	0	17,820
5221	Emp Ben LOC-Dental	0	0	0	1,009
5222	Emp Ben LOC-Disab	0	0	0	1,570
5223	Emp Ben LOC-Life	0	0	0	1,532
5246	Emp Ben LOC-TRS	0	0	0	9,229
5247	Emp Ben LOC-TSA	0	0	0	58
5261	Emp Ben LOC-Medicare	0	0	0	3,363
5263	Emp Ben LOC-Wrk Comp	0	0	0	1,155
5264	Emp Ben LOC-Unempl	0	0	0	722
5332	Professional Svcs-Oth	0	0	32,500	0
5461	Supp-Office	500	500	500	374
5462	Supp-Other	0	0	0	1,011
5470	Food-Catering	0	0	0	52
5502	Dues & Subscriptions	0	0	0	600
5600	Publ Relations&Advert	1,500	1,500	1,500	863
5640	Trvel Wrk Rel-Employe	0	0	0	124
Dept 5123-Purchasing Totals		<u>302,917</u>	<u>246,574</u>	<u>273,965</u>	<u>280,155</u>
Department Group: VPF-VP College & Financial Services					
Department: 5109-Records Mgmt					
5300	Cont Svcs-Pd Cntractr	17,280	17,280	17,280	17,132
5351	Rent-Facilities	3,672	3,672	3,672	2,009
Dept 5109-Records Mg Totals		<u>20,952</u>	<u>20,952</u>	<u>20,952</u>	<u>19,141</u>
Department: 5108-VP College&Fin Svcs					
5120	ADM-Full time	168,841	166,115	156,712	166,115
5162	CLA-Stipends	0	0	0	9,000
5220	Emp Ben LOC-Health	0	0	0	8,810
5221	Emp Ben LOC-Dental	0	0	0	336
5222	Emp Ben LOC-Disab	0	0	0	816
5223	Emp Ben LOC-Life	0	0	0	1,323
5245	Emp Ben LOC-ORP	0	0	0	5,482
5246	Emp Ben LOC-TRS	0	0	0	349
5261	Emp Ben LOC-Medicare	0	0	0	2,406
5263	Emp Ben LOC-Wrk Comp	0	0	0	841
5264	Emp Ben LOC-Unempl	721	700	700	525
5331	Prof Svcs-Legal	12,385	12,385	12,385	0
5420	Supp-Cmp Hardwr<\$5000	0	0	0	734
5461	Supp-Office	300	300	300	0
5462	Supp-Other	150	150	150	0
5502	Dues & Subscriptions	1,275	1,275	200	1,090
5570	Printing&Reproduction	1,000	1,000	1,000	0
5590	Prof Development	3,200	3,200	1,500	1,575
5600	Publ Relations&Advert	700	0	0	593
5640	Trvel Wrk Rel-Employe	6,200	6,200	6,200	1,104
Dept 5108-VP College Totals		<u>194,772</u>	<u>191,325</u>	<u>179,147</u>	<u>201,099</u>
Dept. Lead 4-VP Fiscal Totals		<u>13,842,180</u>	<u>11,482,939</u>	<u>8,330,098</u>	<u>8,357,418</u>

College of the Mainland
2023-24 Budget
Budget Information by Department Detail

	2023-24 Budget	2022-23 Budget	2021-22 Budget	2021-22 Actual
<u>Totals:</u>	<u>42,000,000</u>	<u>38,000,000</u>	<u>34,500,000</u>	<u>34,122,779</u>

**College of the Mainland
2023-24 Budget
Budgeted Lease Payments**

<u>Property Location</u>	<u>College Use</u>	<u>Lease Amount</u>	<u>Sq Ft</u>	<u>\$ Sq Ft</u>	<u>Parking</u>	<u>Term Date</u>
1411 W. Main Street, League City	Dual Credit addition	380,380	27,570	16.00	220	8/31/2031
10000 Emmett F. Lowry- Mall of the Mainland	Cosmetology/Lifelong Learning	439,511	35,288	12.25		8/15/2031
10000 Emmett F. Lowry- Mall of the Mainland	Culinary Arts	249,975	14,850	20.00		1/3/2032
Total lease expense:		1,069,866				

**College of the Mainland
2023-24 Budget
Restricted Revenues**

Restricted Funds Definition

Restricted funds include resources the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Grant Funded Operations – Restricted Revenues (Funds 31, 32, 33, or 34)

Revenues received from another government agency, such as the state or federal government or private sources, are usually externally restricted to a specific purpose. The Pell Grant program is one of the College's federal grants. A grant may provide an indirect cost recovery fee paid by grants and contracts to cover general and administrative services.

Federal Student Financial Aid– Restricted Revenues (Fund 31)

Financial aid from the federal government helps students pay for education expenses at the College. Pell Grants, loans and work-study are types of federal student aid. Students must complete the Free Application for Federal Student Aid (FAFSA) to apply for this aid.

State Employee Health Insurance Supplement– Restricted Revenues (Fund 55)

The State of Texas subsidizes the cost of annual premiums for health insurance benefits. The State's contribution per full-time employee generally ranges from \$625 to \$1,223 per month depending upon coverage elected by the employee for the year. The State only subsidizes employees with certain job duties and excludes grounds and custodial employees.

College of the Mainland

2023-24 Budget

Travel Philosophy

Student Services Travel

Student Services travel ensures continuous improvement in Student Affairs governance and compliance with state and federal regulatory agencies, professional development and training, and professional networking at various local, state, and national conferences and professional organizations.

Instruction Travel

Travel funded for Instruction falls into two categories: (1) travel funded by professional development and (2) travel funded from the Vice President for Instruction (VPI) budget in support of activities related to the mission, vision, and values of the College.

The Professional Development Process

Process for Allocating Funds: Faculty members and staff members complete a Professional Development Plan at the beginning of the academic year, in conjunction with their Department Chair/supervisor. All activities funded through professional development must relate to one of the professional development goals on the Professional Development Plan, which in turn must support the strategic goals of the College.

While not all professional development involves travel, much of the discipline-specific development experiences do.

Purposes of Faculty Professional Development: Among the many reasons that faculty professional development (often involving travel) is vital to instructional effectiveness are the following:

- Faculty are ethically obligated to stay current in their fields to continue to maintain expertise in their teaching disciplines.
- Some faculty and instructional staff serve on regional, statewide, and national professional organization committees.
- Faculty must stay abreast of technology-enhanced teaching strategies to use technology to its maximum advantage and to learn to teach in an online environment.
- One of the criteria on which faculty are evaluated annually is the nature and extent of their professional development during the preceding academic year.

Travel by faculty or instructional staff related to the mission, vision, and values of the College, but not necessarily to an individual's professional development goals, is funded via the VPI travel funds. In addition, the VPI, as liaison to the Texas Higher Education Coordinating Board (THECB), and as accreditation liaison to Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), must travel to meetings hosted by THECB and SACSCOC or related to key accreditation requirements (such as institutional effectiveness). Travel funded via these funds directly supports activities pertinent to staying abreast of key College processes and requirements.

**College of the Mainland
2023-24 Budget
Renewal and Replacement Funds (Fund 52)**

Qualifying Purchases

Qualifying purchases are typically items with over one year in life. These purchases must follow purchasing procedures. Qualifying items include, but are not limited to:

- Monthly payments on revenue bonds or maintenance tax notes.
- Instructional equipment (non-consumable) with life greater than one year (no matter the cost) such as scientific lab equipment, and cosmetology equipment.
- Expenditures required to meet American with Disabilities Act (ADA). These costs typically include chairs or desks required to address an employee's medical concern.
- Cost to get a large capital expenditure up to its intended use which may include contract services and training. An example of a large capital expenditure would be expansion of Ellucian or training for new equipment or software.
- Cost for special facilities equipment and accommodations to support increased enrollment whereby the current facility is not adequate to support classroom requirements (i.e. temporary buildings, air conditioning, generators, portable restroom units, and waste disposal).

Prohibited Cost

Prohibited costs for Fund 52 are:

- Salaries (except short-term employees necessary to get a large capital expenditure up to its intended use).
- Consumables (supplies, copies, fuel, utilities) and other similar recurring cost.
- Lease payments.
- Travel and consultants (except for training necessary to get a large capital expenditure up to its intended use).

Requires written VP of Fiscal Affairs approval (email is acceptable).

College of the Mainland
2023-2024 Budget
Renewal and Replacement (Fund 52)

	Budget FY23-24	Budget FY22-23	Budget FY21-22	Actual FY21-22
Revenues				
Renewal & Replacement (Facility Fee)	840,000	830,000	825,000	820,651
<u>Total Revenue</u>	<u>840,000</u>	<u>830,000</u>	<u>825,000</u>	<u>820,651</u>
Expenses				
Contingency Funds	175,000	120,000	90,000	215,031
Fiscal Affairs - Major Repairs/Equipment	350,000	345,000	255,000	396,715
Human Resources - ADA Requests	10,000	10,000	10,000	-
Student Services	40,000	75,000	75,000	-
Instruction Enhancement	40,000	70,000	70,000	9,910
Informational Technology	60,000	125,000	125,000	30,410
<u>Total Non-Operating</u>	<u>675,000</u>	<u>745,000</u>	<u>625,000</u>	<u>652,066</u>

College of the Mainland
2023-24 Budget
Auxiliary Operations (Fund 21 and Fund 22)

Auxiliary Funds

An auxiliary fund that exists primarily to furnish services to students, faculty, and staff. Auxiliary funds are essentially self-supporting activities which provide non-instructional support.

- **Fund 21** – consists of bookstore commission revenue. Provides coverage for miscellaneous expenses related to the operations of the bookstore location.

- **Fund 22** – consists of revenue from:
 - Vending – revenue from vending machine commission.

 - Lifelong Learning Travel – revenue from extended travel commission. Provides coverage for miscellaneous expenses related to the operations of Lifelong Learning.

 - Student Activity – revenue from Student Services Fees from student class registration. Provides coverage of student activity and student organization expenses.

Each auxiliary fund will normally establish an auxiliary fund balance which may be used for the following purposes: unbudgeted expenditures, equipment and furnishings replacements, and new acquisitions of equipment and furnishings, as approved by the President in consultation with the Vice President of Fiscal Affairs.

College of the Mainland
2023-2024 Budget
Auxiliary Revenues (Funds 21 and 22)

	Budget FY23-24	Budget FY22-23	Budget FY21-22	Actual FY21-22
Revenues				
Bookstore Commission (Fund 21)	60,000	75,000	85,000	39,210
Other (Fund 22)	-	-	-	185
Vending (Fund 22)	3,000	4,000	15,000	2,780
Lifelong Learning (Fund 22)	52,000	30,000	5,000	49,580
<u>Total Operating</u>	115,000	109,000	105,000	91,754
Expenses (Fund 22)				
President's Discretionary	70,000	70,000	70,000	78,370
Lifelong Learning Supplies/Travel/Enrichment	45,000	27,500	5,000	41,830
Miscellaneous	-	1,500	5,000	-
<u>Total Non-Operating</u>	115,000	99,000	80,000	120,200
 <u>Amount to Fund Balance</u>	 -	 10,000	 25,000	 (28,446)

**College of the Mainland
2023-2024 Budget
Student Life (Fund 22)**

	Budget FY23-24	Budget FY22-23	Budget FY21-22	Actual FY21-22
Revenues				
Student Service Fees	181,000	181,000	181,000	164,492
Total Operating	181,000	181,000	181,000	164,492
Expenses				
Stipends	8,000	8,000	8,000	7,920
CLA-Full-time	-	-	47,000	-
Benefits	900	500	10,000	816
Rent-Vehicles	-	-	-	-
Supplies - Office/Other	10,000	500	100	8,852
Miscellaneous	40,000	20,000	20,000	21,483
Printing & Reproduction	1,000	-	-	460
Student Events	40,000	73,035	70,000	32,841
Student Organization	35,000	25,000	25,000	30,558
Total Non-Operating	134,900	127,035	180,100	102,930
Amount to Fund Balance	46,100	53,965	900	61,563

**College of the Mainland
2023-24 Budget
Outstanding Debt**

In November 2019, 67% of the voters of the taxing district approved the sale of \$162.5 million of bonds for “(i) construction, renovation, acquisition and equipment of school buildings for the College and the purchase of the necessary sites for school buildings and (ii) paying all costs associated with the issuance of the Bonds.”

In October 2017, the College of the Mainland issued \$16.2 million in maintenance tax notes to upgrade facilities.

In May 2021, area voters approved refunding this debt obligation from the maintenance and operation account to the interest and sinking account.

The College has assigned ratings of “Aa3” and “AA-” by Moody’s and S&P Global ratings, respectively.

The status of the College’s bond debt as of 7/10/2023 is listed below:

Bond issue	Purpose	Date issue	Revenue source	Amount issued	Outstanding balance
Series 2021 Limited Tax General Obligation Refunding Bond	Refund Maintenance Tax Notes Series 2017 issue for renovating and equipping various existing college facilities	Aug-2021	Direct annual ad valorem tax (Voter Approved)	12,005,000	11,495,000
Series 2019 Limited Tax General Obligation Bonds	Construction, renovation acquisition, and equipment of school buildings	Feb-2019	Direct annual ad valorem tax (Voter Approved)	96,239,510	84,700,000
Series 2020 limited General Obligation Bonds	Construction, renovation acquisition, and equipment of school buildings	Mar-2020	Direct annual ad valorem tax (Voter Approved)	77,269,016	64,045,000
				185,513,526	160,240,000

College of the Mainland
2023-24 Budget
Anticipated Future Obligations for the College

General Obligation Bonds

In November of 2018, the voters of our taxing district approved the sale of \$162.5 million in general obligation bonds for the implementation of the College's Facilities Master Plan. The College has sold all \$162.5 million in bonds. In addition, the College refunded \$12 million of maintenance tax notes. The sale and repayment of these bonds will not affect the College's operating budget.

In May 2023, the voters of our taxing district approved the sale of \$250 million in general obligation bonds for the implementation of the College's Facilities Master Plan. The College anticipates a partial sale of the approved bonds in this fiscal year.

Title V Grant

The College of the Mainland was awarded a Title V Grant in the Fall of 2020 for a period of five years. The goal of this grant is for COM to increase overall full time equivalent (FTE) enrollment as well as fall to fall retention rates and three-year graduations rates for Hispanic students. Additionally, the grant funds efforts to increase the number of COM students applying for financial aid and declaring STEM majors.

The grant award included funding for several new positions and included a commitment to institutionalize these positions by the grant's completion in October 2025. These positions include a STEM Success Coach (\$55,000) and an Engineering Faculty/Curriculum Designer (\$67,000). As part of the 2023-24 Budget, COM will fund 50% of these salaries.

The College was awarded a second Title V Grant in the Fall of 2022 for a period of five years. The goal of this grant is to improve enrollment and retention trends for underrepresented students and to foster a sense of inclusion for students, families, and community members. Additionally, the grant will strengthen student support services surrounding experiential learning, workforce programs, and mental health to increase educational outcomes and post-graduation success.

The grant award included funding for several new positions and included a commitment to institutionalize two of these positions by the grant completion in October 2027. These positions include a Community Outreach Coordinator (\$65,300) and a Career Experiential Coordinator (\$58,500).

**College of the Mainland
2023-24 Budget
Basis of Accounting**

Accounting Basis for Budget

The budget for the College is prepared on a modified cash basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay. Non-cash transactions such as accruals and depreciation are not included in this budget.

The approach for preparing the budget differs from the approach to preparing basic financial statements of the College in that the College's financial statements have been prepared on the accrual basis of accounting.

College of the Mainland 2023-24 Budget Financial Policies

Adopting Financial Policies

The Board of Trustees for the College of the Mainland sets financial policies. Policy BE states: “the board shall adopt such rules, regulations, and bylaws it deems advisable not inconsistent with Education Code 130.082. Education Code 130.082(d).”

Long Term Financial Planning

The College administration has a long-term financial planning process in place. The basis of this planning process begins with the College administration’s strategic plan and facilities master plan. From these plans, the administration of the College determines the operational and capital needs of the College in both the near- and long-term time horizon. The College then determines its capacity to fund the various projects and accesses reserves, one-time revenues, or the bond market.

Multi-Year Capital Planning

The administration of the College places a high emphasis on the importance of infrastructure, technology, and major equipment demands. The College uses its strategic plan, facilities master plan, and the operating budget process to determine capital needs. Identified projects with security and safety are placed in the highest priority. The remaining projects are prioritized on a cost-benefit basis and funded accordingly.

Establishing Tuition and Fees

Policy FD states, “the governing board of a junior college district may set and collect with respect to a public junior college in the district any amount of tuition, rentals, rates, charges, or fees the board considers necessary for the efficient operation of the college.” The College of the Mainland’s administration places an emphasis on keeping tuition and fees affordable for students and yet sufficient enough to fund quality education.

Debt Management

It is the policy of the College to establish and maintain well-defined debt management guidelines for issuing new debt as well as managing outstanding debt to sustain a strong debt management program providing the lowest available borrowing costs and greatest management flexibility. The College plans to only use the following debt instruments:

1. General obligation bonds (voted)
2. Maintenance tax notes (non-voted)
3. Revenue bonds (non-voted)
4. Lease revenue bonds (non-voted, subject to annual appropriations)

The College will not use alternative methods of financial management products such as interest rate swaps, derivatives, etc., in connection with the outstanding debt and bonds issued under the College’s Debt Management Procedures.

Appropriate Level of Unrestricted Fund Balance in the General Fund

The College of the Mainland strives to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures." The College's administration, for financial management purposes, does not consider all financial liabilities in calculating its unrestricted fund balance. For example, the College's net pension liability is not a legal obligation, and the Texas Retirement System (SCRS) does not have recourse to collect the College's net pension liability. The Governmental Accounting Standards Board (GASB 68) requires the College to book this liability. The College administration uses cash reserves less liabilities to assess the College's financial health and ability to meet short-term financial obligations. College of the Mainland annual budgets seek to maintain, throughout each fiscal year, unrestricted and unallocated cash reserves of at least 16.7% of budgeted total annual expenses plus total accounts payable.

Comprehensive Risk Management Program

College of the Mainland has developed a comprehensive risk management program that identifies, reduces, or minimizes risk to its property, interests, students, and employees. The College has secured the services of a risk management consultant. The risk management consultant assists the College with identifying and evaluating risk exposures and identifying the most cost efficient and effective way to insure for possible damages. The College works to provide a well-rounded combination of preventative and control measures.

Grants Policy

College of the Mainland has a current Grants Compliance Manual in place. The Grants Compliance Manual is comprised of verbiage from the OMB Uniform Guidance. The College ensures compliance with a grantor's terms and stipulations by meeting all conditions for the funding, as well as any legal requirements.

College of the Mainland 2023-24 Budget Glossary of Terms

Academic Support - An expense classification that includes support services related to the institution's primary missions: instruction, research, and public service. Examples of areas included are libraries, computing support, and academic administration.

Account - A descriptive heading under which similar financial transactions are grouped.

Accrual Basis - The basis of accounting under which revenues are recognized when earned and expenses are recognized when they become a legal obligation or liability.

Achievement Indicators - Objectives identified to measure accomplishments in completing the strategic goals.

Ad Valorem - In proportion to value - basis for property tax levy.

Annual Budget - The Board of Trustees approved version of the total budget for a given fiscal year.

Annual FTE (student) - Total credit hours divided by 30.

Appropriation - A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

Assessed Value - Valuation set on real estate or other property as the basis for levying taxes.

Auxiliary Enterprise - An expense functional category which includes all expenses of enterprises that furnish good or services to students, faculty, staff, or incidentally to the general public and charge a fee directly related to, although not necessarily equal to, the cost of the goods or services.

Bond - A written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future and with the periodic interest at a rate specified in the bond.

Budget Adjustment ("Fund Balance Request") - Any approved change after the formal adoption of the budget by the Board of Trustees.

Building Fund - Accounting fund in which the revenues and expenditures are collected for major capital acquisitions, large construction projects, and renewal/replacement projects.

Capital Equipment - Tangible personal property with an acquisition cost of \$5,000 or more, including but not limited to tax, freight and installation cost. The equipment has a useful life of one year or more and is not disposable or consumable.

Certified Assessed Value (property tax) - The certified property value as determined by the county's chief appraiser.

Contact Hour - A standard unit of measure that represents an hour of scheduled academic and technical instruction given to students during a semester.

Contingency - A budgeted reserve set aside for emergency or unanticipated expenditures or revenue shortfalls.

Credit Hours - The number of hours a class meets per week during the term.

Current Funds - The accounting fund in which the general operations of the District are recorded. It is broken down into Unrestricted Current Funds, Auxiliary Current Funds, and Restricted Current Funds.

Debt Service Fund - The accounting fund in which payment of principal and interest on borrowed funds, such as bonds, is recorded.

Debt Service Requirements - The amount of the current period's principal and interest related to long-term debt obligations.

Encumbrances - Purchase orders, contracts, salaries or other commitments related to unperformed contracts for goods or services.

Fiscal Year - A 12-month period specified for recording financial transactions. College of the Mainland's District's fiscal year starts September 1 and ends on the following August 31.

Fixed Assets - Land, building, machinery, furniture, and other equipment that the District intends to hold or continue in use over a long period of time.

Full-time Equivalent (FTE-Employee) - Part-time and hourly positions expressed as a fraction of Full-Time Positions (2,080 hours per year).

Fund Accounting - An accounting methodology where revenues and expenses are grouped into similar categories based on the source of funding and restrictions on expenditures. Each fund is self-balancing and segregated from the other funds.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

General Fees - Fees collected that may be used for any purpose deemed appropriate by the governing body.

G.O. (General Obligation) Bonds - Bonds in which the full faith and credit of the College are pledged. The bonds require approval by election by the District taxpayers.

Goals - A set of criteria to be achieved within a certain time period.

Governing Board - The District Governing Board (also referred to as the Board of Trustees) is a seven-member governing board that is elected at large by the voters of Mainland Galveston County. The Board of Trustees manages and governs the District, provides policy direction, establishes goals, and appoints the faculty and staff. The Board of Trustees is also responsible for the levy, assessment, and collection of taxes, the issuance of bonds, the adoption of an annual budget, the execution of contracts, and the performance of an annual audit.

Grant - Funding received from another entity such as the state or federal government or private foundation, usually externally restricted to a specific purpose.

Indirect Cost Recovery - Fee charged to grants and contracts to cover general and administrative services.

Institutional Support - An expense classification that includes central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, legal services, fiscal operations, administrative data processing, space management, employee personnel records, and safety and security.

Levy - To impose taxes, assessments, or service charges.

Mandatory Transfers - Transfers made to satisfy a binding legal agreement related to the financing of educational facilities, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant not financed from other sources; and, grant agreements with federal government agencies, donors, and other organizations to match gifts and grants to loan and other funds.

Mission Statement - A broad direction based on the needs of the community and District.

Natural Classification of Expenses - Grouping that relates to how the expenses are incurred (i.e. salary, benefits, office supplies).

Non-mandatory Transfers - Transfers from current funds group to other fund groups at the discretion of the governing board.

Non Operating - Revenues or expenses for activities not directly related to the basic service performed by the entity. For an educational institution that would be activities not related to instruction, research or public service or the administration of the activities.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Organizational Manager - The person responsible for monitoring expenditures in a cost center.

Original Budget - The budget as approved by the Board of Trustees.

Plant Operations and Maintenance - Operation and maintenance of the physical facilities.

Property Taxes - The valuation of property in the District is determined by the County Tax Assessor. College of the Mainland District levies property taxes at a rate per \$100 of assessed valuation.

Proposed Budget - The initial spending plan for the fiscal year presented to the Board of Trustees before approval.

Public Service - An expense classification that includes funds spent on activities that are for non-instructional services for individuals or groups external to the College.

Quality Enhancement Plan – a component of the reaffirmation process required by the Southern Association of Colleges and Schools Commission on Colleges. The plan is designed to enhance student learning by fostering a scholarly community and developing learned students within an environment that promotes intellectual inquiry.

Refunding Bonds - Bonds issued to pay off currently outstanding bonds.

Revenue Bonds - Bonds whose repayment is guaranteed from revenues generated by a specific revenue-generating entity associated with the purpose of the bonds.

Revised Budget - Original budget adjusted for any year-to-date budget adjustments.

Roll Forward Budget - The initial budget allocations given to the President's direct reports and subsequently to the organization managers. It is used to develop the first draft of budgets by function.

Semester FTE - Total credit hours divided by 15.

Student Fees - Includes laboratory fees, application fees, transcript fees, and similar charges not covered by tuition.

Student Services - An expense classification that includes activities which provide direct support services to students other than academic support services. These activities may include registration and records, financial aid, counseling, placement testing, career placement assistance, and student activities.

Supplemental Requests - Additional items requested above the initial base allocation.

Tuition - The amount (cost) per credit hour times the number of credit hours charged to a student for taking a course at the College.

Unrestricted funds - The resources derived from student tuition and fees, state appropriations, and sales and services of educational departments. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the governing board to meet current expenses for any purpose.

**College of the Mainland
2023-24 Budget**

2023-24 Fund Balance Requests and Ongoing Projects

Prior	Division	Dept	Project #	Item Requested	Estimated
Current	PRES	ITS	2024-01	ITS Unidata to SQL Migration	360,000
Current	PRES	ITS	2024-02	Laptops	320,000
Current	PRES	ITS	2024-03	Computer/AD_mgmt; Ticketing	160,000
Current	PRES	ITS	2024-04	Backup Storage	90,000
Current	PRES	ITS	2024-05	Copiers	60,000
Current	PRES	ITS	2024-06	Anti Malware 2500 endpoints	52,800
Current	PRES	ITS	2024-07	Backup Software	63,525
Current	PRES	ITS	2024-08	Office 365 backup	45,000
Current	PRES	ITS	2024-09	Cloud Authentication SSO	45,000
Current	PRES	ITS	2024-10	Emergency Notification	35,000
Current	PRES	ITS	2024-11	Phone Provisioning and Mgmt	16,000
Current	PRES	ITS	2024-12	Cloud archive	11,000
Current	PRES	ITS	2024-13	Firewall	11,500
Current	PRES	ITS	2024-14	Theater software	900
Current	PRES	PD	2024-15	MCC Evening Security	15,000
Prior	PRES	MKT	2023-23	Fund Balance Brand and Website	80,000
Prior	PRES	MKT	2023-24	Fund Balance Wayfinding	700,000
Current	PRES	MKT	2024-16	STEAM & ADMIN Interior Wayfinding and Aesthetic	100,000
Current	PRES	MKT	2024-17	Institutional Sponsorships and Events	70,000
Current	VPSS		2024-18	Call Center and switchboard Services (3 year	221,000
Prior	VPSS		2023-45	Student Success Software	163,466
Prior	VPSS		2023-43	Customer relations mgmt (CRM) project consult	50,000
Prior	VPSS		2022-59	Customer relations management (CRM)	375,000
Prior	VPSS		2020-34	Interpreter services	50,000
Prior	VPIA		2023-29	Campaign counsel will assist COM/Foundation	40,000
Prior	VPIA		2023-30	Campaign collateral marketing materials	25,000
Current	VPIA		2024-19	State and Federal grant software -VPIA	25,000
Current	VPI		2024-20	Classroom Support-tec request- Student photo lab	1,587
Current	VPI		2024-21	Ceramic Studio classroom computer replacement	1,849
Current	VPI		2024-22	Ceramic Studio classroom Laser DLP projector	2,280
Current	VPI		2024-23	Faculty Innovations	25,000
Current	VPI		2024-24	Point of sale system	5,400
Current	VPI		2024-25	Musical Instrument Replacement	83,499
Current	VPI		2024-26	Rad Tech - Site visit	4,500
Current	VPI		2024-27	Course management software-3 year contract	156,270
Current	VPI		2024-28	Dental Hygiene -Buildout	342,048
Current	VPI		2024-29	Site Visit for SACCOC	25,000
Current	VPI		2024-30	QEP	20,000
Prior	VPI		2022-40	Adjunct reserves	100,000
Prior	VPI		2022-53	Surg tech coordinator	59,962
Prior	VPI		2022-55	Data Warehouse	57,293
Prior	VPI		2023-36	Allied Health Startup costs	23,750
Prior	VPI		2023-38	ACEN Accreditation	11,925
Prior	VPI		2023-39	Course management software	11,477
Current	VPFA		2024-31	STEAM - Roof access, glazing	210,000
Current	VPFA		2024-32	ICB - Roof anchors, glazing	190,000
Current	VPFA		2024-33	Exterior Doors - replace exterior doors	50,000
Current	VPFA		2024-34	Vehicles -utility gator & replacement truck w/liftgates	20,000
Current	VPFA		2024-35	Vehicles - Moving truck with liftgate	45,000
Current	VPFA		2024-36	Insurance increases-Bldg Contents	500,000
Current	VPFA		2024-37	Insurance increases-Other	5,000
Current	VPFA		2024-38	Preventive Maintenance on new square footage	162,500
TOTAL					5,299,531



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols President
Date: August 28, 2023
Subject: Fiscal Year 2024 Defeasance

AGENDA ITEM DESCRIPTION:

Consideration and Approval of a Resolution Calling for the Defeasance and Redemption of Certain Outstanding College of the Mainland Limited Tax General Obligation Bonds, Series 2019; Directing the Redemption of Such Bonds; and Containing Other Matters Related Thereto

FUNDING SOURCE:

Interest and sinking fund taxes levied in upcoming fiscal year.

PURPOSE AND BACKGROUND

This resolution authorizes the defeasance and redemption of certain of the College's Limited Tax General Obligation Bonds, Series 2019 (the "Bonds") in order to reduce the payment of interest on the Bonds, the College's aggregate debt service requirements, and the College's legal debt outstanding. This defeasance and redemption will be finalized in the coming fiscal year.

PROPOSED MOTION:

"I move the Board of Trustees approve the Resolution Calling for the Defeasance and Redemption of Certain Outstanding College of the Mainland Limited Tax General Obligation Bonds, Series 2019; Directing the Redemption of Such Bonds; and Containing Other Matters Related Thereto."

ATTACHMENTS

1. Resolution

A RESOLUTION CALLING FOR THE DEFEASANCE AND REDEMPTION OF CERTAIN OUTSTANDING COLLEGE OF THE MAINLAND LIMITED TAX GENERAL OBLIGATION BONDS, SERIES 2019; DIRECTING THE REDEMPTION OF SUCH BONDS; AND CONTAINING OTHER MATTERS RELATED THERETO

THE STATE OF TEXAS §
COUNTY OF GALVESTON §
COLLEGE OF THE MAINLAND §

WHEREAS, the Board of Trustees (the “Board”) of the College of the Mainland (the “College”) previously adopted an order on January 28, 2019 and an authorized representative of the College executed a pricing certificate on February 27, 2019 (together, the “Original Order”) authorizing the issuance of bonds designated as “College of the Mainland Limited Tax General Obligation Bonds, Series 2019,” dated March 1, 2019, in the original principal amount of \$89,930,000 (the “Bonds”); and

WHEREAS, the Bonds are currently outstanding in the principal amount of \$82,956,000 (representing Bonds stated to mature on August 15 in the years 2024 through 2039, inclusive, and on August 15 in the years 2044 and 2049); and

WHEREAS, the Bonds maturing on and after August 15, 2029 are subject to redemption on August 15, 2028, at the option of the College and term bonds maturing on or after August 15, 2044 and 2049 are further subject to mandatory sinking fund redemption; and

WHEREAS, the Original Order provides the notice and publication requirements to effectuate the redemption of the eligible outstanding Bonds; and

WHEREAS, the Board hereby determines that it is in the best interests of the College and its taxpayers to apply legally available funds of the College to defease and redeem certain eligible Bonds in a par amount not to exceed \$13,570,000 and related defeasance costs as herein provided in order to reduce the payment of interest thereon, the College’s aggregate debt service requirements, and the College’s legal debt outstanding;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE COLLEGE OF THE MAINLAND THAT:

SECTION 1: Redemption of Redeemed Bonds. The College hereby authorizes the application of legally available funds of the College, in an aggregate par amount not to exceed \$13,570,000 (plus any additional funds necessary to fund interest costs, escrow costs and expenses, verification expenses and any other costs necessary or appropriate in connection with such legal defeasance), towards the redemption of the Bonds stated to mature on August 15, 2049 (such redeemed bonds, the “Redeemed Bonds”). The Redeemed Bonds shall be called for redemption, and shall be redeemed, on August 15, 2028.

SECTION 2: Authorized Officers; Timing of Redemption. The Chair, Vice Chair and Secretary of the Board (the “Officers”) are each individually and collectively authorized and instructed to take all actions necessary to defease and redeem the Redeemed Bonds. Such

Officers shall defease and effectuate the redemption the Redeemed Bonds and establish the defeasance escrow as provided in Section 4 hereof no later than August 30, 2024. The Officers, or the designees thereof, are authorized to evidence adoption of this resolution (the “Redemption Resolution”) and to do any and all things necessary or convenient to effect the redemption described herein and otherwise give effect to the intent hereof.

SECTION 3: Notice of Redemption. The Officers are authorized and directed to give notice of redemption to the paying agent/registrar for the Redeemed Bonds as provided in the Order. Such notice shall be in substantially the form attached hereto as Exhibit A hereto and which notice is incorporated fully herein for all purposes with appropriate additions and revisions as may be determined by the Officers within the parameters of this Redemption Resolution and based upon the total amount of the Redeemed Bonds. The Board’s authorization and direction to the Officers to redeem the Redeemed Bonds is irrevocable upon adoption of this Redemption Resolution.

SECTION 4: Escrow Agreement. The discharge and defeasance of the Redeemed Bonds shall be effectuated pursuant to the terms and provisions of an escrow agreement (the “Escrow Agreement”) with Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas (the “Escrow Agent”), in substantially the form attached hereto as Exhibit B, the terms and provisions of which are hereby approved in order to comply with all applicable laws and regulations relating to the redemption of the Redeemed Bonds and to carry out the other intents and purposes of this Resolution, including the execution of the Escrow Agreement. The Chair or Vice Chair of the Board is hereby authorized, as soon as is practicable, to take such actions as are necessary to effectuate the deposit with the Escrow Agent and the redemption of the of the Redeemed Bonds.

SECTION 5: Purchase of Escrow Securities. The Board hereby authorizes and directs the deposit of funds with the Escrow Agent to effectuate the defeasance of the Redeemed Bonds, and, if applicable, directs the College’s consultants and the Escrow Agent to subscribe for, agree to purchase and purchase obligations of the United States of America or other securities authorized by law, in such amounts and maturities and bearing interest at such rates as may be provided for in the Escrow Agreement, and to execute any and all subscriptions, agreements, commitments, letters of authorization and other documents necessary to effectuate the foregoing. Any actions heretofore taken for such purpose are hereby ratified and approved.

SECTION 6: Notice of Redemption. The Chair and Secretary of the Board are authorized and instructed to give notice of redemption described herein to the paying agent/registrar for these Redeemed Bonds called for early redemption as provided in the Original Order.

SECTION 7: Further Actions Authorized. The Chair and Secretary of the Board, or the designees thereof, are authorized to evidence adoption of this Redemption Resolution and to do any and all things necessary or convenient to effect the redemption described herein and otherwise give effect to the intent hereof.

SECTION 8: Recitals Incorporated. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Redemption Resolution for all purposes and are adopted as a part of the judgment and findings of the Board.

SECTION 9: Repealer. All orders and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Redemption Resolution are hereby repealed to the extent of such conflict, and the provisions of this Redemption Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 10: Choice of Law. This Redemption Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 11: Severability. If any provision of this Redemption Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Redemption Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Board hereby declares that this Redemption Resolution would have been enacted without such invalid provision.

SECTION 12: Open Meeting. It is officially found, determined, and declared that the meeting at which this Redemption Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Redemption Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 13: Headings. The titles and headings of the sections are for convenience of reference only and are not to be considered a part hereof and shall not in any way modify or restrict any of the terms and provisions hereof.

SECTION 14: Effective Date. This Redemption Resolution shall be in force and effect from and after its final passage, and it is so resolved.

[The remainder of this page intentionally left blank.]

PASSED AND APPROVED, this 28th day of August, 2023.

COLLEGE OF THE MAINLAND

Chair, Board of Trustees

ATTEST:

Secretary, Board of Trustees

EXHIBIT A

NOTICE OF PARTIAL REDEMPTION

Notice is hereby given that the College of the Mainland, acting through its Board of Trustees (the “Board”), has called for redemption the following outstanding obligations:

Certain mandatory sinking fund payments of the August 15, 2049 (5.00%) maturity and the August 15, 2049 (3.75%) maturity of “**College of the Mainland Limited Tax General Obligation Bonds, Series 2019,**” dated March 1, 2019 (the “**Bonds**”), bearing interest, and subject to mandatory sinking fund payments as follows:

<u>Sinking Fund Maturity Date</u> ¹	<u>Outstanding Sinking Fund Payment Amount (\$)</u> ¹	<u>Amount Being Redeemed (\$)</u> ¹	<u>Interest Rate (%)</u>	<u>CUSIP (19427P)</u> ¹
2045	1,645,000	1,645,000	5.000	EC9
2046	1,730,000	550,000	5.000	EC9
2046	2,850,000	1,975,000	3.750	BY4
2047	2,950,000	2,950,000	3.750	BY4
2048	3,150,000	3,150,000	3.750	BY4
2049	3,300,000	3,300,000	3.750	BY4

The date fixed for redemption of the Bonds is August 15, 2028 (the “Redemption Date”) as authorized by the order authorizing the issuance of the Bonds and as directed by the Board pursuant to a resolution adopted on August 28, 2023. You are hereby notified that the Bonds should be presented for redemption on or before the Redemption Date and that interest shall cease to accrue from and after that date, and that on such date there shall become due and payable on each of the Bonds the redemption price equal to the principal amount thereof, without premium, plus unpaid accrued interest to the Redemption Date.

Notice is further given that the Bonds will be payable at and should be submitted either in person or by certified or registered mail to Zions Bancorporation, National Association, dba Amegy Bank, at the following address:

Zions Bancorporation, National Association, dba Amegy Bank
1801 Main Street, Suite 1190
Houston, Texas 77002

This notice is issued and given pursuant to the option of redemption reserved to the Board in the order authorizing the issuance of the Bonds.

WITNESS MY OFFICIAL SIGNATURE this August 28, 2023.

COLLEGE OF THE MAINLAND

Secretary, Board of Trustees

¹ Complete as appropriate based on final Officer determinations.

EXHIBIT B
FORM OF ESCROW AGREEMENT

ESCROW AGREEMENT

THIS ESCROW AGREEMENT (this “Escrow Agreement”), dated for convenience as of August 28, 2023, but effective on the Escrow Funding Date described herein, is made and entered into by and between the COLLEGE OF THE MAINLAND, a college district duly created, organized and existing under the Constitution and laws of the State of Texas (together with any successor to its duties and functions, the “College”), and ZIONS BANCORPORATION, NATIONAL ASSOCIATION, DBA AMEGY BANK, as escrow agent (together with any successor or assign in such capacity, the “Escrow Agent”).

WHEREAS, the College has heretofore issued certain bonds (hereinafter defined as the “Redeemed Bonds”) that it desires to refund in advance of their maturities;

WHEREAS, Chapter 1207, Texas Government Code, as amended, authorizes and empowers the College to deposit with a paying agent for any of the Redeemed Bonds, or a trust company or commercial bank that does not act as a depository for the College, from available funds from any source, an amount sufficient to provide for the payment or redemption of the Redeemed Bonds;

WHEREAS, the governing body of the College has adopted a redemption resolution authorizing the defeasance and redemption of certain of its Limited General Obligation Bonds, Series 2019 as further described in Exhibit B hereto (the “Redeemed Bonds”), for the purpose, among other purposes, of providing the funds necessary to defease and redeem the Redeemed Bonds to reduce the payment of interest thereon and to reduce the College’s aggregate debt service requirements and legal debt outstanding;

WHEREAS, to provide for the payment of the Redeemed Bonds, the College has provided for the transfer to the Escrow Agent pursuant to this Escrow Agreement of money lawfully available for such purpose; and

WHEREAS, the governing body of the College has further determined to effectuate the defeasance and redemption pursuant to this Escrow Agreement, under which provision is made for the safekeeping, investment, reinvestment, administration and disposition of funds necessary to defease and redeem the Redeemed Bonds so as to provide firm banking and financial arrangements for the discharge and final payment of the Redeemed Bonds;

NOW, THEREFORE, in consideration of the mutual undertakings, promises and agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which hereby are acknowledged, and in order to secure the full and timely payment of the principal of and interest on the Redeemed Bonds, the College and the Escrow Agent contract and agree as follows;

ARTICLE ONE
DEFINITIONS AND INTERPRETATIONS

Section 1.1 Definitions.

Unless otherwise expressly provided or unless the context clearly requires otherwise, the following terms shall have the respective meanings specified below for all purposes of this Escrow Agreement:

“Board” shall mean the College’s Board of Trustees.

“Code” shall mean the Internal Revenue Code of 1986, as amended, and the applicable regulations thereunder and under the Internal Revenue Code of 1954.

“College” shall mean the College of the Mainland, and any successor to its duties and functions.

“Escrow Agent” shall mean Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas, in its capacity as escrow agent hereunder, and any successor or assign in such capacity.

“Escrow Agreement” shall mean this escrow agreement.

“Escrow Deposit” shall mean the initial deposit into the Escrow Fund, as more particularly described in Section 2.1.

“Escrow Fund” shall mean the fund created in Section 3.1 of this Escrow Agreement to be administered by the Escrow Agent pursuant to the provisions of this Escrow Agreement.

“Escrow Funding Date” shall mean the date on which the College deposits with the Escrow Agent the Escrow Deposit described in Section 2.1 which date shall be no later than August 1, 2023.

“Escrowed Securities” shall mean the Limited Yield Securities and the Open Market Securities.

“Limited Yield Securities” shall mean the non-callable United States Treasury Obligations-State and Local Government Series to be initially purchased with lawfully available funds of the College, together with all reinvestments of the proceeds thereof as may be directed in Section 4.2 or permitted in Section 4.3(b).

“Open Market Securities” shall mean the United States Treasury securities (or other direct non-callable obligations of the United States, including obligations that are unconditionally guaranteed by the United States) and any non-callable obligations of an agency or instrumentality of the United States, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date the governing body of the issuer adopts or approves the proceedings authorizing the redemption of the Redeemed Bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than AAA or

its equivalent, to be purchased in the open market with cash, together with all reinvestments thereof as may be directed in Section 4.2 or permitted in Section 4.3(b), or cash or obligations substituted therefor pursuant to Section 4.3(a).

“Paying Agent for the Redeemed Bonds” shall mean Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas.

“Redeemed Bond Orders” shall mean the College’s orders authorizing the issuance, sale and delivery of the Redeemed Bonds.

“Redeemed Bonds” shall mean the outstanding bonds of the College as shown on Exhibit B hereto.

“Report” shall mean the verification report relating to the advance refunding of the Refunded Bonds, a copy of which is attached hereto as Exhibit C, and any subsequent verification report required by Section 4.3.

Section 1.1 Interpretations.

The titles and headings of the articles and sections of this Escrow Agreement have been inserted for convenience of reference only and are not to be considered a part hereof and shall not in any way modify or restrict the terms hereof. This Escrow Agreement and all of the terms and provisions hereof shall be liberally construed to effectuate the purposes set forth herein and to achieve the intended purpose of providing for the redemption of the Redeemed Bonds in accordance with applicable law.

ARTICLE TWO
DEPOSIT OF FUNDS AND ESCROWED SECURITIES

Section 2.1 Deposits to Escrow Fund.

On the Escrow Funding Date, the College shall deposit, or cause to be deposited, into the Escrow Fund the Escrow Deposit, consisting of the following:

(a) As the beginning cash balance for the Escrow Fund, \$_____² from available funds of the College;

(b) the initial Limited Yield Securities with a purchase price of \$_____² from available funds of the College; and

(c) the initial Open Market Securities with a purchase price of \$_____² from available funds of the College.

² Complete with information in the Report.

ARTICLE THREE
CREATION AND OPERATION OF ESCROW FUND

Section 3.1 Escrow Fund.

On the Escrow Funding Date the Escrow Agent will create in its books a special fund and irrevocable escrow to be known as the “College of the Mainland 2023 Cash Defeasance Escrow Fund” (the “Escrow Fund”). On the Escrow Funding Date, the Escrow Deposit described in Section 2.1 will be deposited to the credit of the Escrow Fund, The Escrow Deposit and all proceeds therefrom shall be the property of the Escrow Fund and shall be applied only in strict conformity with the terms and conditions hereof. All Escrowed Securities, all proceeds therefrom and all cash balances from time to time on deposit in the Escrow Fund are hereby irrevocably pledged to the payment of the principal of, redemption premium, if any; and interest on the Redeemed Bonds, which payment shall be made by timely transfers to the Paying Agent for the Redeemed Bonds of such amounts at such times as are provided in Section 3.2. When the final transfers have been made to the Paying Agent for the Redeemed Bonds for the payment of such principal of, redemption premium, if any, and interest on the Redeemed Bonds, any balance then remaining in the Escrow Fund shall be transferred to the College, and the Escrow Agent shall thereupon be discharged from any further duties hereunder.

Section 3.2 Payment of Principal, Redemption Premium, if any, and Interest; Redemption of Certain Redeemed Bonds.

(a) The Escrow Agent is hereby irrevocably instructed to transfer to the Paying Agent for the Redeemed Bonds from the cash balance from time to time on deposit in the Escrow Fund the amounts required to pay the principal of, redemption premium, if any, and interest on the Redeemed Bonds in the amounts and at the times shown in the Report.

(b) Except for amounts transferred to the Paying Agent for the Redeemed Bonds pursuant to Section 3.2(a) and to the College pursuant to Section 4.2, the Escrow Agent agrees that it shall never make any withdrawals from the Escrow Fund or assert any claims, liens or charges against the Escrow Fund.

Section 3.3 Sufficiency of Escrow Fund.

The College represents (based upon the Report) that the successive receipts of the principal of and interest on the Escrowed Securities will assure that the cash balance on deposit from time to time in the Escrow Fund will be at all times sufficient to provide money for transfer to the Paying Agent for the Redeemed Bonds at the times and in the amounts required to pay the interest on the Redeemed Bonds as such interest comes due and to pay the principal of, redemption premium, if any, and interest on the Redeemed Bonds as the Redeemed Bonds mature or are called for redemption, all as more fully set forth in the Report. If, for any reason, at any time, the cash balances on deposit or scheduled to be on deposit in the Escrow Fund shall be insufficient to transfer the amounts required by the Paying Agent for the Redeemed Bonds to make the payments set forth in Section 3.2, the College shall timely deposit into the Escrow Fund, from lawfully available funds, additional funds in the amounts required to make such payments. Notice of any such insufficiency shall be given promptly by the Escrow Agent to the College as hereinafter provided, but the Escrow Agent shall not in any manner be responsible for

any insufficiency of funds in the Escrow Fund or the College's failure to make additional deposits thereto.

Section 3.4 Trust Fund.

The Escrow Agent at all times shall hold the Escrow Fund, the Escrowed Securities and all other assets of the Escrow Fund wholly segregated from all other funds and securities on deposit with the Escrow Agent; it shall never allow the Escrowed Securities or any other assets of the Escrow Fund to be commingled with any other funds or securities of the Escrow Agent; and it shall hold and dispose of the assets of the Escrow Fund only as set forth herein. The Escrowed Securities and other assets of the Escrow Fund always shall be maintained by the Escrow Agent for the benefit of the holders of the Redeemed Bonds; and a special account evidencing such fact shall be maintained at all times on the books of the Escrow Agent. The holders of the Redeemed Bonds shall be entitled to the same preferred claim and first lien upon the Escrowed Securities, the proceeds thereof and all other assets of the Escrow Fund to which they are entitled as holders of the Redeemed Bonds. The amounts received by the Escrow Agent under this Escrow Agreement shall not be considered as a banking deposit by the College, and the Escrow Agent shall have no right or title with respect thereto except as escrow agent under the terms hereof. The amounts received by the Escrow Agent hereunder shall not be subject to warrants, drafts or checks drawn by the College or, except to the extent expressly herein provided, by the Paying Agent for the Redeemed Bonds.

Section 3.5 Security for Cash Balances.

Cash balances from time to time on deposit in the Escrow Fund, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, shall be continuously secured by a pledge of direct obligations of, or obligations unconditionally guaranteed by, the United States of America, having a market value at least equal to such cash balances.

ARTICLE FOUR
LIMITATION ON INVESTMENTS

Section 4.1 General.

Except as herein otherwise expressly provided, the Escrow Agent shall not have any power or duty to invest any money held hereunder, to make substitutions of the Escrowed Securities or to sell, transfer or otherwise dispose of the Escrowed Securities.

Section 4.2 Reinvestment of Proceeds of Escrowed Securities.

The Escrow Agent is hereby authorized and directed to reinvest proceeds of the Escrowed Securities which are attributable to amounts received as principal of or interest on the Escrowed Securities and which are not immediately needed to pay the Redeemed Bonds in direct obligations of the United States of America, i.e., United States Treasury Bonds, Bills and Notes, in the amounts, and maturing and bearing interest, all as set out in the Report. The College hereby designates and appoints the Escrow Agent as its agent and duly authorized representative for purposes of subscribing for and purchasing such obligations, all of which shall constitute

Escrowed Securities. Any income or increment earned from such reinvestment remaining after final payment of the Redeemed Bonds shall be promptly transferred to the College.

Section 4.3 Substitution of Securities.

(a) The College may, upon compliance with the conditions stated in subsection (c) of this Section 4.3, at its option, substitute cash or non-interest bearing obligations of the United States Treasury (i.e., Treasury obligations which mature and are payable in a stated amount on the maturity date thereof and for which there are no payments other than the payment made on the maturity date) for non-interest bearing Open Market Securities listed in the Report, but only if such cash and/or substituted non-interest bearing direct obligations of the United States Treasury:

- (i) are in an amount, and/or mature in an amount, which, together with any cash substituted for such obligations, is equal to or greater than the amount payable on the maturity date of the obligation listed in the Report for which such obligation is substituted, and
- (ii) mature on or before the maturity date of the obligation listed in the Report for which such obligation is substituted.

The College may at any time substitute any Open Market Securities which, as permitted by the preceding sentence, were not deposited to the credit of the Escrow Fund, for the cash and/or obligations that were substituted for such Open Market Securities.

(b) At the written request of the College, and upon compliance with the conditions hereinafter stated in subsection (c) of this Section 4.3, the Escrow Agent shall sell, transfer, otherwise dispose of or request the redemption of all or any portion of the Escrowed Securities and apply the proceeds therefrom to purchase Redeemed Bonds or direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America which do not permit the redemption thereof at the option of the obligor.

(c) Any such transaction described in subsections (a) and (b) of this Section 4.3 may be effected by the Escrow Agent only if (1) the Escrow Agent shall have received a written opinion from a recognized firm of certified public accountants that such transaction will not cause the amount of money and securities in the Escrow Fund to be reduced below an amount which will be sufficient, when added to the interest to accrue thereon, to provide for the payment of principal of, redemption premium, if any, and interest on the remaining Redeemed Bonds as they become due, and (2) the Escrow Agent shall have received the unqualified written legal opinion of nationally recognized bond counsel or tax counsel acceptable to the College and the Escrow Agent to the effect that (a) such transaction will not cause any of the Redeemed Bonds to be an "arbitrage bond" within the meaning of the Code and (b) that such transaction complies with the Constitution and laws of the State of Texas and with all relevant documents relating to the issuance of the Redeemed Bonds.

Section 4.4 Arbitrage.

The College hereby covenants and agrees that it shall never request the Escrow Agent to exercise any power hereunder or permit any part of the money in the Escrow Fund or proceeds from the sale of Escrowed Securities to be used directly or indirectly to acquire any securities or obligations if the exercise of such power or the acquisition of such securities or obligations would cause any Defeased Bond to be an “arbitrage bond” within the meaning of the Code.

ARTICLE FIVE
RECORDS AND REPORTS

Section 5.1 Records.

The Escrow Agent shall keep books of record and account in which complete and correct entries shall be made of all transactions relating to the receipt, disbursement, allocation and application of the money and Escrowed Securities deposited to the Escrow Fund and all proceeds thereof, and such books shall be available for inspection at reasonable hours and under reasonable conditions by the College and the holders of the Redeemed Bonds.

Section 5.2 Reports.

For the period beginning on the Escrow Funding Date and ending on December 31, 2023, and for each twelve (12) month period thereafter while this Agreement remains in effect, the Escrow Agent shall prepare and send to the College within thirty (30) days following the end of such period a written report summarizing all transactions relating to the Escrow Fund during such period, including, without limitation, credits to the Escrow Fund as a result of interest payments on or maturities of the Escrowed Securities and transfers from the Escrow Fund to the Paying Agent for the Redeemed Bonds or otherwise, together with a detailed statement of all Escrowed Securities and the cash balance on deposit in the Escrow Fund as of the end, of such period.

ARTICLE SIX
CONCERNING THE ESCROW AGENT

Section 6.1 Representations of Escrow Agent.

Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas, hereby represents (a) that it is either a (i) Paying Agent for the Redeemed Bonds or (ii) trust company or commercial bank that does not act as a depository for the College and (b) that it has all necessary power and authority to enter into this Escrow Agreement and undertake the obligations and responsibilities imposed upon it herein and that it will carry out all of its obligations hereunder. The Escrow Agent also serves as the Paying Agent for the Redeemed Bonds, and hereby represents that it has received a copy of the notice of redemption with respect to the Redeemed Bonds and agrees that it has sent or will send a copy of such notice of redemption in accordance with the provisions of the ordinance which authorized the issuance of the Redeemed Bonds.

Section 6.2 Limitation on Liability.

The liability of the Escrow Agent to transfer funds to the Paying Agent for the Redeemed Bonds for the payments of the principal of, redemption premium, if any, and interest on the Redeemed Bonds shall be limited to the proceeds of the Escrowed Securities and the cash balances from time to time on deposit in the Escrow Fund. Notwithstanding any provision contained herein to the contrary, the Escrow Agent shall have no liability whatsoever for the insufficiency of funds from time to time in the Escrow Fund or any failure of the obligor of the Escrowed Securities to make timely payment thereon, except for its obligation to notify the College promptly of any such occurrence.

The recitals herein and in the proceedings authorizing the Redeemed Bonds shall be taken as the statements of the College and shall not be considered as made by, or imposing any obligation or liability upon, the Escrow Agent. The Escrow Agent is not a party to the Redeemed Bond Orders and in its capacity as Escrow Agent is not responsible for or bound by any of the provisions thereof. In its capacity as Escrow Agent, it is agreed that the Escrow Agent need look only to the terms and provisions of this Escrow Agreement.

The Escrow Agent makes no representation as to the value, condition or sufficiency of the Escrow Fund, or any part thereof, or as to the title of the College thereto, or as to the security afforded thereby or hereby, and the Escrow Agent shall incur no liability or responsibility with respect to any of such matters.

It is the intention of the College and the Escrow Agent that the Escrow Agent shall never be required to use or advance its own funds or otherwise incur personal financial liability in the performance of any of its duties or the exercise of any of its rights and powers hereunder.

The Escrow Agent shall not be liable for the performance of any duties, except such duties as are specifically set forth in this Escrow Agreement, and no implied covenants or obligations shall be read into this Escrow Agreement. Nothing herein contained shall relieve the Escrow Agent from liability for its own negligent action, negligent failure to act or willful misconduct, except that this sentence shall not be construed to limit the effect of the immediately preceding sentence. The Escrow Agent shall not incur any liability for any error of judgment made in good faith by a responsible officer thereof, unless it shall be proved that it was negligent in ascertaining the pertinent facts. The Escrow Agent shall be protected in acting upon any notice, resolution, request, consent, order, certificate, report, opinion, bond or other paper or document believed by it to be genuine, and to have been signed or presented by the proper party or parties. The Escrow Agent may consult with counsel, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it in good faith and in accordance therewith. The Escrow Agent may execute any of the trusts or powers hereunder or perform any duties hereunder either directly or by or through agents, attorneys, custodians or nominees appointed with due care, and shall not be responsible for any willful misconduct on the part of any agent, attorney, custodian or nominee so appointed.

Unless it is specifically provided otherwise herein, the Escrow Agent has no duty to determine or inquire into the happening or occurrence of any event or contingency or the performance or failure of performance of the College with respect to arrangements or contracts

with others, with the Escrow Agent's sole duty hereunder being to safeguard the Escrow Fund and to dispose of and deliver the same in accordance with this Escrow Agreement. If, however, the Escrow Agent is called upon by the terms of this Escrow Agreement to determine the occurrence of any event or contingency, the Escrow Agent shall be obligated, in making such determination, only to exercise reasonable care and diligence, and in the event of error in making such determination the Escrow Agent shall be liable only for its own negligence or willful misconduct. In determining the occurrence of any such event or contingency the Escrow Agent may request from the College or any other person such reasonable additional evidence as the Escrow Agent in its discretion may deem necessary to determine any fact relating to the occurrence of such event or contingency, and in this connection may make inquiries of, and consult with, the College, among others, at any time.

The Escrow Agent shall not be liable for any action taken or neglected to be taken by it in good faith in the exercise of reasonable care and believed by it to be within the discretion or power conferred upon it by this Escrow Agreement, nor shall the Escrow Agent be responsible for the consequences of any error of judgment; nor shall the Escrow Agent be answerable, except for its own neglect or fault, for any loss unless the same shall have been through its negligence or willful misconduct.

In the absence of bad faith, the Escrow Agent may rely conclusively upon the truth, completeness and accuracy of the statements, certificates, opinions, resolutions and other documents conforming to the requirements of this Escrow Agreement, and shall not be obligated to make any independent investigation with respect thereto.

To the full extent permitted by law, the College agrees to indemnify, defend and hold the Escrow Agent harmless from and against any and all loss, damage, tax, liability and expense that may be incurred by the Escrow Agent arising out of or in connection with its acceptance or appointment as Escrow Agent hereunder, including attorneys' fees and expenses of defending itself against any claim or liability in connection with, its performance hereunder except that the Escrow Agent shall not be indemnified for any loss, damage, tax, liability, or expense resulting from its own negligence or willful misconduct. The foregoing indemnification shall survive the termination of this Escrow Agreement or the resignation or removal of the Escrow Agent for any reason.

Section 6.3 Compensation.

On the Escrow Funding Date, the College will pay Zions Bancorporation, National Association, dba Amegy Bank, Houston, Texas, for performing its services as Escrow Agent hereunder and for all expenses incurred or to be incurred by the Escrow Agent in the administration of this Escrow Agreement, the fees set out in Exhibit A. If the Escrow Agent is requested to perform any extraordinary services hereunder, the College hereby agrees to pay reasonable fees to the Escrow Agent for such extraordinary services and to reimburse the Escrow Agent for all expenses incurred by the Escrow Agent in performing such extraordinary services. It is expressly provided that the Escrow Agent shall look only to the College for the payment of such additional fees and reimbursement of such additional expenses. The Escrow Agent hereby agrees that in no event shall it ever assert any claim or lien against the Escrow Fund for any fees for its services, whether regular, additional or extraordinary, as Escrow Agent, or in any other capacity, or for reimbursement for any of its expenses.

The Escrow Agent, in its capacity as the Paying Agent for the Redeemed Bonds, agrees to continue to act as paying agent for the Redeemed Bonds for the life of such bonds, under the fee schedule currently in effect for such bonds, with the remedy for nonpayment being solely an action against the College for amounts owing under the Paying Agent Agreement. The fees will continue to be paid by the College, and in no instance will the proceeds of the Escrow Fund be used to pay the fees of the Paying Agent for the Redeemed Bonds.

Section 6.4 Successor Escrow Agents.

If at any time the Escrow Agent or its legal successor or successors should become unable, through operation of law or otherwise, to act as escrow agent hereunder, or if its property and affairs shall be taken under the control of any state or federal court or administrative body because of insolvency or bankruptcy or for any other reason, a vacancy shall forthwith exist in the office of Escrow Agent hereunder. In such event the College, by appropriate action, shall promptly appoint a successor Escrow Agent to fill such vacancy. If no successor Escrow Agent shall have been appointed by the College within sixty (60) days of such vacancy, a successor may be appointed by the holders of a majority in aggregate principal amount of the Redeemed Bonds then outstanding by an instrument or instruments in writing filed with the College, signed by such holders or by their duly authorized attorneys. If, in a proper case, no appointment of a successor Escrow Agent shall be made pursuant to the foregoing provisions of this section within three months after a vacancy shall have occurred, the holder of any Redeemed Bond then outstanding may apply to any court of competent jurisdiction to appoint a successor Escrow Agent. Such court may thereupon, after such notice, if any, as it may deem proper, prescribe and appoint a successor Escrow Agent.

Any successor Escrow Agent shall be qualified to act in such capacity under Chapter 1207, Texas Government Code, as amended, and shall be a corporation organized and doing business under the laws of the United States or the State of Texas, authorized under such laws to exercise corporate trust powers, having a combined capital and surplus of at least \$50,000,000 and subject to supervision or examination by federal or state authority.

Any successor Escrow Agent shall execute, acknowledge and deliver to the College and the Escrow Agent an instrument accepting such appointment hereunder, and the Escrow Agent shall execute and deliver an instrument transferring to such successor Escrow Agent, subject to the terms of this Agreement, all the rights, powers and trusts of the Escrow Agent hereunder. Upon the request of any such successor Escrow Agent, the College shall execute any and all instruments in writing for more fully and certainly vesting in and confirming to such successor Escrow Agent all such rights, powers and duties. The Escrow Agent shall pay over to its successor Escrow Agent a proportional part of the Escrow Agent's fee paid hereunder.

The Escrow Agent at the time acting hereunder may at any time resign and be discharged from the escrow hereby created by giving not less than sixty (60) days' written notice to the College specifying the date when such resignation will take effect. No such resignation shall take effect unless a successor Escrow Agent shall have been appointed by the holders of the Redeemed Bonds or by the College as herein provided and such successor Escrow Agent shall have accepted such appointment, in which event such resignation shall take effect immediately upon the appointment and acceptance of a successor Escrow Agent. If an instrument of

acceptance by a successor Escrow Agent shall not have been delivered to the Escrow Agent within 60 days after the giving of such notice of resignation, the resigning Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor Escrow Agent.

The Escrow Agent may be removed at any time with thirty (30) days' prior notice by an instrument or concurrent instruments in writing delivered to the Escrow Agent and to the College and signed by the holders of a majority in aggregate principal amount of the Redeemed Bonds then outstanding.

ARTICLE SEVEN
MISCELLANEOUS

Section 7.1 Notices.

Any notice, authorization, request or demand required or permitted to be given hereunder shall be made or given in writing and shall be deemed to have been duly given when mailed by registered or certified mail, postage prepaid, addressed as follows:

To the Escrow Agent:

Zions Corporation, National Association, dba Amegy Bank
1801 Main Street, Suite 1190
Houston, Texas 77002
Attention: Trust Services

To the College:

College of the Mainland
1200 Amburn Rd.
Texas City, Texas 77591
Attention: Accounting Manager

The United States Post Office registered or certified mail receipt showing delivery of the aforesaid shall be conclusive evidence of the date and fact of delivery. Either party hereto may change the address to which notices are to be delivered by giving to the other party not less than ten (10) days' prior written notice thereof.

Section 7.2 Termination of Responsibilities.

Upon the taking by the Escrow Agent of all the actions as described herein, the Escrow Agent shall have no further obligations or responsibilities hereunder to the College, the holders of the Redeemed Bonds or to any other person or persons in connection with this. Escrow Agreement.

Section 7.3 Binding Agreement; Amendment.

This Escrow Agreement shall be binding upon the College and the Escrow Agent and their respective successors and legal representatives and shall inure solely to the benefit of the holders of the Redeemed Bonds, the College, the Escrow Agent and their respective successors and legal representatives. This Escrow Agreement shall not be subject to amendment without the written consent of the holders of all Redeemed Bonds then outstanding.

Section 7.4 Severability.

If any one or more of the provisions contained in this Escrow Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Escrow Agreement, but this Escrow Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein.

Section 7.5 Governing Law.

This Escrow Agreement shall be governed exclusively by the provisions hereof and by the applicable laws of the State of Texas.

Section 7.6 Time of Essence.

Time shall be of the essence in the performance of obligations from time to time imposed upon the Escrow Agent by this Escrow Agreement.

Section 7.7 Legislative Contracting Requirements.

The undersigned verifies that, pursuant to Chapter 2270, Texas Government Code, and solely for purposes relating to Chapter 2270, Texas Government Code, it does not boycott Israel and agrees it will not boycott Israel during the term of this Escrow Agreement. Additionally, pursuant to Subchapter F of Chapter 2252, Texas Government Code, the undersigned certifies that it is not a company that contracts with or provides supplies or services to a foreign terrorist organization, as defined by Section 2252.151(2), Texas Government Code, and has not been identified as a company known to have contracts with or provide supplies or services to a foreign terrorist organization as identified on a list prepared and maintained by the Comptroller of Public Accounts under Sections 2270.0201 or 2252.153, Texas Government Code. At the request of the College, the undersigned agrees to execute further written certifications as may be necessary or convenient for College to establish compliance with these laws.

Section 7.8 Force Majeure.

In no event shall the Escrow Agent be liable for any failure or delay in the performance of its duties hereunder because of circumstances beyond the Escrow Agent's control, including, but not limited to, acts of God, flood, war (whether declared or undeclared), terrorism, fire, riot, strikes or work stoppages for any reason, embargo, government action, including any laws, ordinances, regulations or the like which restrict or prohibit the providing of the services contemplated by this Escrow Agreement, and other causes beyond the Escrow Agreement, and other causes beyond the Escrow Agent's control whether or not the same class or kind as specifically named above.

[Execution Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

COLLEGE OF THE MAINLAND

By: _____
Chair, Board of Trustees

Address: 1200 Amburn Rd.
Texas City, Texas 77591

ATTEST:

By: _____
Secretary, Board of Trustees

ZIONS BANCORPORATION, NATIONAL
ASSOCIATION, dba AMEGY BANK, as Escrow
Agent

By: _____
Name: _____
Title: _____

Address: As listed in Section 7.1 hereof

ATTEST:

By: _____
Name: _____
Title: _____

Exhibit A
Fee Schedule

Exhibit B

Schedule of Redeemed Bonds

Certain mandatory sinking fund payments of the August 15, 2049 (5.00%) maturity and the August 15, 2049 (3.75%) maturity of **“College of the Mainland Limited Tax General Obligation Bonds, Series 2019,”** dated March 1, 2019 (the **“Bonds”**), bearing interest, and subject to mandatory sinking fund payments as follows:

<u>Sinking Fund Maturity Date</u> ¹	<u>Outstanding Sinking Fund Payment Amount (\$)</u> ¹	<u>Amount Being Redeemed (\$)</u> ¹	<u>Interest Rate (%)</u>	<u>CUSIP (19427P)</u> ¹
2045	1,645,000	1,645,000	5.000	EC9
2046	1,730,000	550,000	5.000	EC9
2046	2,850,000	1,975,000	3.750	BY4
2047	2,950,000	2,950,000	3.750	BY4
2048	3,150,000	3,150,000	3.750	BY4
2049	3,300,000	3,300,000	3.750	BY4

The date fixed for redemption of the Bonds is August 15, 2028 (the “Redemption Date”) as authorized by the order authorizing the issuance of the Bonds and as directed by the Board pursuant to a resolution adopted on August 28, 2023. You are hereby notified that the Bonds should be presented for redemption on or before the Redemption Date and that interest shall cease to accrue from and after that date, and that on such date there shall become due and payable on each of the Bonds the redemption price equal to the principal amount thereof, without premium, plus unpaid accrued interest to the Redemption Date.

¹ Complete as appropriate based on final Officer determinations.



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols
Date: August 28, 2023
Subject: Tax Rate Discussion of Proposed Tax Rate for 2024

Discussion and possible action to propose a Tax Rate for 2024. Presented for recommended approval to the Board of Trustees on August 28, 2023.

PURPOSE

State law requires the Board of Trustees to propose a tax rate. The purpose is to propose a tax rate that provides the college with the necessary funds to meet funding requirements set forth in the budget.

PROPOSED MOTION:

Suggested Motion: (ROLL CALL VOTE IS REQUIRED)

"I move the Board of Trustees propose a maintenance and operations tax rate of .1441/100 and an interest and sinking rate of .1244/100 for a total rate of .2685/100 for the 2024 tax year."

BACKGROUND

Calculations provided by the Galveston County Tax Assessor and Collector from certified property values.

ATTACHMENT(S):

1. 2023 Tax Rate Calculation Worksheet

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COLLEGE OF THE MAINLAND

409-935-8261

Taxing Unit Name

Phone (area code and number)

1200 Amburn Road, Texas City, Texas 77591

www.com.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.	2022 total taxable value. 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). ¹	\$ 16,914,679,012
2.	2022 tax ceilings. 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. ²	\$ 1,746,147,515
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 15,168,531,497
4.	2022 total adopted tax rate.	\$ 0.267620 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 265,862,572
	B. 2022 values resulting from final court decisions:	-\$ 188,095,235
	C. 2022 value loss. Subtract B from A. ³	\$ 77,767,337
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 77,767,337

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 15,246,298,834
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 110,733,445</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 93,056,282</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 203,789,727
11.	<p>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. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 2,825,663</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 2,825,663
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 206,615,390
13.	2022 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 662,722,291
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 14,376,961,153
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 38,475,623
16.	Taxes refunded for years preceding tax year 2022. 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. ⁹	\$ 170,310
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 38,645,933
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. 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.¹¹</p> <p>A. Certified values: \$ 17,763,662,915</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: 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.¹² - \$ 805,809,850</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 16,957,853,065

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴ \$ <u>844,919,398</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>844,919,398</u></p>	
20.	2023 tax ceilings. 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. ¹⁶	\$ <u>1,983,909,673</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>15,818,862,790</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>390,392,805</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>390,392,805</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>15,428,469,985</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.250484</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.151420</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>15,246,298,834</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 23,085,945
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&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. + \$ 108,813</p> <p>B. 2022 taxes in TIF. 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. - \$ 960,305</p> <p>C. 2022 transferred function. 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>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -851,492</p> <p>E. Add Line 30 to 31D.</p>	\$ 22,234,453
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,428,469,985
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.144113 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. 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. 2022 state criminal justice mandate. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. 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. 2022 indigent health care expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. 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. 2022 indigent defense compensation expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. 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. 2022 eligible county hospital expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. 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>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.144113</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.144113</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.155642</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>A. Debt 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. ²⁸</p> <p>Enter debt amount \$ 20,567,200</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 20,567,200</p>	\$ 20,567,200
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 994,773
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 19,572,427
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 99.46 %</p> <p>B. Enter the 2022 actual collection rate. 99.46 %</p> <p>C. Enter the 2021 actual collection rate. 99.46 %</p> <p>D. Enter the 2020 actual collection rate. 99.64 %</p> <p>E. 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%. ³¹</p>	99.46 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 19,678,691
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,818,862,790
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.124400 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.280042 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. 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.	Taxable Sales. 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. ³² 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,818,862,790
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.250484 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.250484 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.280042 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.280042 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,818,862,790
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.280042 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ 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.³⁹ 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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. 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).....	\$ 0.272916 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.272916 /\$100
D.	Adopted Tax Rate.....	\$ 0.267620 /\$100
E.	Subtract D from C.....	\$ 0.005296 /\$100
64.	Year 2 component. 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).....	\$ 0.278019 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.278019 /\$100
D.	Adopted Tax Rate.....	\$ 0.267700 /\$100
E.	Subtract D from C.....	\$ 0.010319 /\$100
65.	Year 1 component. 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).....	\$ 0.253421 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.253421 /\$100
D.	Adopted Tax Rate.....	\$ 0.241963 /\$100
E.	Subtract D from C.....	\$ 0.011458 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. 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).	\$ 0.280042 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ 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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.144113 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,818,862,790
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.003160 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.124400 /\$100
72.	De minimis rate. 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.⁴⁶

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.⁴⁷

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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.267620 /\$100
74.	Adjusted 2022 voter-approval tax rate. 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. ⁴⁸ 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.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,376,961,153
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,428,469,985
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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).	\$ 0.280042 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.250484 /\$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: 26
- Voter-approval tax rate.** \$ 0.280042 /\$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: 49
- De minimis rate.** \$ 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.⁵⁰

print here ➔ Latonya Dominick
 Printed Name of Taxing Unit Representative

sign here ➔ Latonya R Dominick
 Taxing Unit Representative

August 3, 2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees

From: Dr. Warren Nichols, President

Date: August 28, 2023

Subject: Approval of the date to adopt a Tax Rate for 2024.

AGENDA ITEM DESCRIPTION:

Discussion and possible action on Tax Rate and Approval of the date to adopt a Tax Rate for 2024.

FUNDING SOURCE:

N/A

PURPOSE

State law requires the Board of Trustees to discuss the tax rate before voting and adopting the tax rate. State law requires the Board of Trustees to approve the date that the Board will adopt the tax rate.

PROPOSED MOTION:

Suggested Motion: "I move the Board of Trustees approve to set the date to adopt the 2024 tax rate on September 25, 2023."

BACKGROUND:

Per Chapter 26 of the Texas Property Tax Code, the Board of Trustees must provide public notice of the date of tax rate adoption and the opportunity for public comment.



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Renew Contract 16-21:
Ellucian Colleague Software Maintenance

AGENDA ITEM DESCRIPTION:

Approval of contract renewal 16-21 for Software Maintenance & Services with Ellucian

FUNDING SOURCE:

FY24 Operating Budget 11-0-0000-3516-5325

PURPOSE

The purpose is to continue the annual maintenance of Ellucian Colleague administrative software to ensure that the college stays current on the essential requirements and technological advances that continue to evolve and require solutions.

PROPOSED MOTION:

"I move the Board of Trustees approve the renewal of contract 16-21 for the Ellucian Colleague Annual Software Maintenance and services for an amount not to exceed \$472,000.00 to be paid from FY24 Operating Budget."

BACKGROUND

In 2004 the Board of Trustees approved Ellucian Colleague as our Enterprise Resource Planning (ERP) system. Colleague focuses on our key business areas - enrollment and student services; financial management; financial aid; and human resources. Ellucian (formerly named Datatel). The annual renewal is \$461,498.00 beginning September 1, 2023, to August 31, 2024. It is the recommendation of administration to include contingency funds for as needed services that may arise during throughout the renewal period. The total renewal including contingency is not-to-exceed \$472,000.

ATTACHMENTS

Ellucian Maintenance Renewal Invoice 2023-2024

Bill To:
 College Of The Mainland
 Ronald LeVick
 1200 N Amburn Rd
 Texas City, TX 77591-2435
 USA

Invoice Number:	90397420
Invoice Date:	07/03/2023
Invoice Due Date:	09/01/2023
Customer Number:	102631
SAP Order Number:	58638
Invoice Amount:	USD 461,498.00

Remittance Information

Remit To:
 Ellucian Company L.P.
 62578 Collections Center Drive
 Chicago, IL 60693-0625
 USA

Tax Summary

Total Taxable:	USD 0.00
Total Non Taxable:	USD 461,498.00
Total Tax:	USD 0.00

ACH Information:

Bank of America
 100 West 33rd Street
 New York, NY 10001
 ABA# 071000039
 Beneficiary Name: Ellucian Company L.P.
 Account # 81880-91099
 Email: electronic-payment-info@ellucian.com

Please reference invoice number on all payment remittance.

Questions or concerns regarding this invoice? Contact accountsreceivable@ellucian.com

Invoice Details

Description	Unit Price	Tax Rate	Tax	Total
Annual Maintenance Renewal From 09/01/2023 to 08/31/2024				
CORE	71,461.00	0%	0.00	71,461.00
STUDENT	108,640.00	0%	0.00	108,640.00
FINANCE	57,715.00	0%	0.00	57,715.00
HUMAN RESOURCES	47,185.00	0%	0.00	47,185.00
WORKFLOW				
AL HR WORKFLOW DEFINITION TOOL	4,933.00	0%	0.00	4,933.00
PER USER	42,994.00	0%	0.00	42,994.00
APPLICATION DEVELOPMENT ENVIRONMENT	52,724.00	0%	0.00	52,724.00
REPORTING				
AL HR REPORTING DATAMARTS ANNUAL LICENSE	1,893.00	0%	0.00	1,893.00
AL ST REPORTING DATAMARTS ANNUAL LICENSE	1,893.00	0%	0.00	1,893.00

Description	Unit Price	Tax Rate	Tax	Total
AL ST REPORTING APPLICATIONS ANN LIC	947.00	0%	0.00	947.00
AL FIN REPORTING APPLICATIONS ANN LIC	947.00	0%	0.00	947.00
AL FIN REPORTING DATAMARTS ANN LIC	1,893.00	0%	0.00	1,893.00
AL HR REPORTING APPLICATIONS ANN LIC	947.00	0%	0.00	947.00
OTHER				
MT Ellucian Maint Advantage	20,293.00	0%	0.00	20,293.00
MT ECOMMERCE OFFICIAL PAYMENTS	2,607.00	0%	0.00	2,607.00
AL EDI SPEEDE	6,261.00	0%	0.00	6,261.00
MT ELLUCIAN PORTAL	6,279.00	0%	0.00	6,279.00
PARTNER				
MT APPLICATION SERVER 0-100 PARTNER	14,947.00	0%	0.00	14,947.00
MT RDBMS AE USERS PARTNER	16,939.00	0%	0.00	16,939.00

SUBTOTAL	USD 461,498.00
Tax	USD 0.00
TOTAL	USD 461,498.00

**** A late fee will be imposed on past due payments per your contract. ****



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President Date:
August 28, 2023
Subject: Contract Extension: 18-25 Student Services Call Center and College Switchboard

AGENDA ITEM DESCRIPTION:

Approval of an extension to contract 18-25 for Student Services Call Center with an added College Switch Board.

FUNDING SOURCE:

Fund Balance: 2024-18

PURPOSE:

The purpose is to provide a call center to support students with enrollment functions and a live call center supporting callers that dial the College's Switch Board.

PROPOSED MOTION:

"I move the Board of Trustees approve a three (3) year extension of contract 18-25 for Student Services Call Center and College Switch Board with EdFinancial Services for a not-to-exceed amount of \$221,000 for year 1 of 3 to be paid from FY24 Fund Balance."

BACKGROUND:

On September 24, 2018, the Board of Trustees approved the award of contract 18-25 to EdFinancial Services in an amount not-to-exceed \$889,000 (\$222,250/year) for a contract term of four (4) years for Student Call Center Services. This contract was extended for one (1) additional year to keep continuity of call support services for our students. This extension was at no additional cost to the total contract value as services invoiced were on a per call basis as outlined in the original contract fee structure and the services received were within the initial approved contract amount.

Given the current infrastructure of call services and need for additional Switch Board services, Student Services and Information Technology recommend an additional three (3) year extension to the subject contract to further assess the need and research call centers suitable to meet the growing needs of the College following the three (3) year period to determine the level of services necessary to solicit new proposals. Therefore, EdFinancial proposed a three (3) year contract extension not-to-exceed \$663,000 invoiced annually not-to-exceed \$221,000/year. Fund Balance Project 2024-18 will fund the 23-24 renewal period. The funding source for years 2 and 3 to be determined during the annual budget review and approval process.

Based on the above, it is the recommendation of COM Administration to extend the subject contract for three (3) additional years for a total not-to-exceed amount of \$663,000 (221,000/year).

ATTACHMENTS

EdFinancial Amendment

1200 Amburn Road • Texas City, TX 77591 • 409-938-1211 • 1-888-258-8859 • www.com.edu

AMENDMENT NO. 7 TO MASTER SERVICES AGREEMENT AND STATEMENTS OF WORK

THIS AMENDMENT NO. 7 TO MASTER SERVICES AGREEMENT AND STATEMENTS OF WORK (this "Amendment") is dated as of _____, 2023 and is entered into by and between COLLEGE OF THE MAINLAND, with a principal address of 1200 Amburn Road, Texas City, TX 77591 (the "College"), and EDFINANCIAL SERVICES, LLC, a Nevada limited liability company doing business as "Edamerica" ("Edamerica") with principal offices located at 298 North Seven Oaks Drive, Knoxville, TN 37922, Attn: Wm. Anthony Hollin, President.

RECITALS:

WHEREAS, the College and Edamerica have entered into that certain Master Services Agreement dated as of October 4, 2018, a Statement of Work for Call Center Support Services (the "Call Center SOW"), and a Statement of Work for Outbound Call Campaigns (the "Outbound SOW") (collectively, the "Statements of Work") both dated October 8, 2018 and amended from time to time (the Agreement with the Statements of Work are collectively referred to herein as the "Agreement")(Defined terms used herein and not otherwise defined shall have the meanings assigned to such terms in the Agreement); and

WHEREAS, the College and Edamerica desire to extend the term of each of the Statements of Work for a three-year period, add additional options for switchboard calls and revise the fees as more particularly set forth below.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the College and Edamerica hereby agree as follows:

1. **Term.** The College and Edamerica hereby agree to extend the term of each of the Statements of Work through August 31, 2026.
2. **Fees.** Effective as of September 1, 2023, Section 4 of the Call Center SOW is revised to add the following fees as the last line item of the fees table therein:

Switchboard Set-up and Training Fee	\$2,000 one-time fee
Switchboard Calls	\$3.04 per call

3. **Revisions to Fees.** Effective September 1, 2023, the Fees in each respective Statement of Work are hereby amended and restated in their entirety and replaced with the Fees as follows:

The Call Center SOW

Call Center Pricing ¹	
Service Description	Cost
Set Up and Training ²	\$4,000
Inbound Calls – Full Year/Full Service	\$1.71 per minute or \$6.53 per call
Warm Transfers	\$0.58 per transfer
End of Call Survey	\$795.91 per survey set up
Third Party Servicer Annual Audit Fee	\$530.60 per school OPEID
Policy and Procedure Manual	No charge
Saturday Coverage	\$1,061.21 per each 4-hour block of coverage ³

¹Edfinancial requires a \$25,000 annual minimum fee per school excluding set up fees.

²This covers set up and training. If the service is suspended and then re-initiated, the fee will be assessed again. If additional offices are added at a later date, training fees will be assessed at \$75 per hour.

³Requires 90 days advance written notice to Edamerica. This fee will be due and payable upon scheduling with Edamerica and will be non-refundable irrespective of whether the College ultimately cancels such Saturday coverage.

Basic IVR menus and prompts are standard features with advanced IVR prompts and logic available as optional add-ons to handle more complex needs. Optional add-ons will incur a fee of **\$154.55** per hour for programming and set-up.

The Outbound SOW

Call Center Pricing ¹	
Service Description	Cost
Live Agent Outbound	<u>Set-Up Fees:</u> \$2,500 one-time initial campaign set-up fee ² \$750 one-time school-specific domain set-up fee (optional) <u>Per Dial Fees:</u> – \$1.91 per dial for all non-contact calls – \$4.14 per dial for each connect ³
Virtual Agent Outbound ⁴	\$0.05 per virtual dial \$106.12 set up fee for each virtual campaign
Warm Transfers	\$0.58 per transfer
End of Call Survey	\$795.91 per survey set up

¹Edfinancial provides a \$25,000 annual minimum service fee per school excluding set up fees.

²The College has paid this fee.

³Includes providing live counseling or message. Follow-up email sent after right party connect.

⁴Virtual agent outbound pricing is only available in conjunction with inbound calls or live agent outbound services.

4. Continued Force and Effect. All of the terms and conditions of the Agreement, not modified by this Amendment, are hereby ratified and confirmed in all respects and shall remain in full force and effect.

5. Counterparts. This Amendment may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same agreement. Signatures to this Amendment transmitted by facsimile transmission, by electronic mail in “portable document format” (“.pdf”) form, or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, will have the same effect as physical delivery of the paper document bearing the original signature.

[Signatures appear on the following page.]

IN WITNESS WHEREOF, the parties have caused this Amendment to be fully executed as of the day and the year first above written.

EDFINANCIAL SERVICES, LLC,
d/b/a "Edamerica"

By: _____

Printed Name: _____

Title: _____

COLLEGE OF THE MAINLAND

By: _____

Printed Name: _____

Title: _____



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Renew Contract 20-01 - Custodial & Maintenance Services

AGENDA ITEM DESCRIPTION:

Approval of contract renewal 20-01 for Custodial & Maintenance Services

FUNDING SOURCE:

2024 Operating Budget: 11-0-0000-6106-5300

PURPOSE:

The purpose is to provide necessary daily support for campus-wide facilities custodial and maintenance operations.

PROPOSED MOTION:

“I move the Board of Trustees approve the renewal of contract 20-01 for Custodial & Maintenance services with IQS for an amount not to exceed \$1,169,220 to be paid from FY24 Operating Budget.”

BACKGROUND:

On August 22,2022, the Board approved a contract to IQS in an amount not to exceed \$988,500.00 for Facilities Custodial & Maintenance Services beginning September 1, 2022 – August 31, 2023. The contract renewal cost anticipated for 2023-2024 includes additional funds to support over 30,000 added square feet combined with contingency funds for special events, facilities rentals, and special projects.

IQS Proposal – Daily custodial and maintenance services	\$1,028,757
Contingency – Service for special events, facilities rentals, and special projects	\$140,463
TOTAL NOT TO EXCEED	\$1,169,220

IQS was an awarded contractor based on a competitive proposal process and has provided COM with exemplary service since FY 2016. IQS is also an awarded vendor under the Buyboard contract, therefore this contract renewal request complies with Texas Educational Code 44.031 and meets all competitive bidding requirements. Based on the above, it is the recommendation to approve award of subject contract in an amount not-to-exceed \$1,169,220 for a contract period of September 1, 2023 – August 31, 2024.

ATTACHMENTS

- IQS Renewal Proposal
- Custodial Staff Allocation Totals by Building



*12705 S. Kirkwood Suite 214
Stafford, TX.
77477*

*Phone: (713) 640-9484
Fax: (713) 640-9894*

Mr. Bacon,

Please accept this correspondence as our intent to renew and our proposal for custodial services at College of the Mainland under Buyboard contract **639-21 | Custodial and Maintenance Services** for 2023-2024.

Proposed annual billing will be **\$1,028,757** to include all existing buildings plus the following recent changes:

Addition to Fine Arts Building - +12,000 SF.

Addition to the STEAM Building – new chemistry labs - +8,500 SF.

Addition to the Mainland City Centre - Culinary Arts Program - +11,500 SF.

Demolition of Technical Vocations building -110,308 sf

Please free to call or email with questions or for clarification.

Thank you for the opportunity.

Best regards,
David Vallejo

Buildings	Gross SF	FTE Count
N/A Supervisor	0	1
N/A Special Projects - Flex	0	2
Student Center	45,917	1.5
Administration	62,737	2
Fine Arts (SF added for new 12,000 SF addition)	34,313	1.5
PE	35,975	2
Conference Center	8,991	1
College Services	10,052	0.4
Firing Range	7,420	0.1
Campus PD	3,552	0.33
	90,141	3
Industrial Education	22,230	0.33
Welding	8,400	0.33
STEAM (SF added for new chemistry labs)	156,212	5
LRC	69,540	1
Building Off Main Campus		
PSC	10,692	0.5
Mainland City Centre (SF added for new Cul. Arts Space)	47,000	3
League City	28,000	1
	TOTAL SF	TOTAL FTE
TOTAL CUSTODIAL	641,172.00	26
TOTAL CAMPUS SERVICES		3
GRAND TOTAL		29

SF/FTE
0
0
30,611
31,369
22,875
17,988
8,991
25,130
74,200
10,764
30,047
67,364
25,455
31,242
69,540
21,384
15,667
28,000
SF/FTE
24,660



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Renew Contract 23-15 – Grounds Maintenance & Landscaping Services

AGENDA ITEM DESCRIPTION:

Approval of contract renewal 23-15 for Grounds Maintenance & Landscaping Services

FUNDING SOURCE:

2024 Operating Budget: 11-0-0000-6105-5300

PURPOSE:

The purpose is to provide necessary weekly maintenance and seasonal care for campus-wide turf management, irrigation, and planting areas, for the main 81-acre campus, the 30+/- acre parcel on the south side of Monticello and the Public Service Careers property on Amburn Rd.

PROPOSED MOTION:

“I move the Board of Trustees approve the renewal of contract 23-15 for Grounds Maintenance & Landscaping services with Beck Landscaping for an amount not exceeding \$325,000 to be paid from FY24 Operating Budget.”

BACKGROUND:

On February 14, 2023, six (6) responses were received in response to Request for Proposals. Each proposal was evaluated based on a best value analysis. Therefore, a contract was awarded to Beck Landscaping for services through August 31, 2023, with options to renew upon Board approval based on the annual anticipated expenditures. The estimated cost for the 2023-2024 renewal is \$325,000 which includes both scheduled maintenance as well as contingency funds for seasonal upgrades and special projects.

Selection of Beck Landscaping was based on a competitive proposal process in accordance with Texas Education Code 44.031 Therefore, it is the recommendation to approve renewal of the subject contract in an amount not-to-exceed \$325,000 for a contract period of September 1, 2023 – August 31, 2024.

ATTACHMENTS

Beck Landscaping Proposal
Evaluation Summary



GROUNDS MAINTENANCE AND LANDSCAPING SERVICES PROPOSAL

September 1, 2023 - August 31, 2024

COLLEGE OF THE MAINLAND- 1200 N. AMBURN ROAD, 77591

TO ALSO INCLUDE 40 ACRE PLOT WITH WALKING TRAIL ADJACENT TO

MONTICELLO DRIVE AND N. AMBURN ROAD AS WELL AS 2 - 3 ACRE

PLOT NEAR PUBLIC SERVICES BLDG. ADJACENT TO N. AMBURN ROAD

Description - Labor	Price / Rate	Weeks	Duration hrs. per Week	Est Total Hours	Est Monthly Cost	Est Total Cost
Labor - Supervisor	\$ 151.00 hr.	52	2.75	143	\$ 1,799.42	\$ 21,593.00
Labor - General Laborer	\$ 36.50 hr.	52	112	5824	\$ 17,714.67	\$ 212,576.00
Labor - Chemical Applicator	\$ 36.50 hr.	52	5	260	\$ 790.83	\$ 9,490.00

Description - Irrigation Quarterly Maint.	Price / Rate	Qrts	Hrs. Per Qrt	Est Total Hours	Est Monthly Cost	Est Total Cost
Labor - Irrigation Tech	\$ 78.00 hr.	4	15	60	\$ 390.00	\$ 4,680.00

Description - Irrigation Repair	Price / Rate	Weeks	Est Total Hours	Est Monthly Cost	Est Total Cost
Labor - Irrigation Tech	\$ 78.00 hr.		*As Needed	\$ -	\$ -
Repair Materials *	\$ - * AT COST, PLUS 30%			\$ -	\$ -

Grand Totals					\$ 20,694.92	\$ 248,339.00
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PLAN FOR SERVICES

Rates Include Turf Management and Maintenance, Shrubs and Plant Bed Management and Maintenance, Irrigation Systems Management and Maintenance.

Labor Rate for Supervisor: Performed by Brian Beck, who holds a bachelor's degree in landscape architecture, will include providing a written progress report to the COM Facilities Director.

A 6 man labor crew will be onsite with Supervision on Friday / Saturday, weather permitting.

College of the Mainland
 RFCSP 23-15 Grounds Maintenance & Landscaping Services
 Proposal Evaluation Summary

EVALUATION

2/23/2023

Criterion	Value	Example	
		Rating	Score
1 Purchase Price	20	5	20.00
2 Reputation	20	5	20.00
3 Personnel Qualifications	20	5	20.00
Pre-Proposal Meeting Attendance/Previous			
4 Project Experience	10	5	10.00
5 Past Relationship with COM	5	5	5.00
6 Long-Term Cost	10	5	10.00
Financials/Better Business Bureau Rate/Required			
7 Documents Received	15	5	15.00
TOTAL POINTS	100		100.00

Ambassador Services, LLC		Beck Landscaping,		BrightView Landscapes, LLC		Chacon Landscaping		Horticare Landscape		LMC/Embark	
Rating	Score	Rating	Score	Rating	Score	Rating	Score	Rating	Score	Rating	Score
2.667	10.7	3.667	14.7	3.833	15.3	3.167	12.7	3.167	12.7	3.667	14.7
2.667	10.7	3.167	12.7	3.500	14.0	2.000	8.0	2.333	9.3	2.500	10.0
2.667	10.7	3.833	15.3	3.667	14.7	2.000	8.0	2.333	9.3	2.333	9.3
3.000	6.0	3.333	6.7	3.000	6.0	1.333	2.7	3.333	6.7	3.000	6.0
3.000	3.0	4.000	4.0	3.000	3.0	2.500	2.5	3.000	3.0	3.000	3.0
2.000	4.0	3.250	6.5	3.000	6.0	3.250	6.5	3.000	6.0	3.250	6.5
2.667	8.0	3.667	11.0	2.667	8.0	1.667	5.0	1.667	5.0	2.000	6.0
53.00		70.83		67.00		45.33		52.00		55.50	

Evaluation Table

Evaluation	Weight	Rating
Worst		
Worse	0%	1
Average	25%	2
Better	50%	3
Best	75%	4
	100%	5



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 17, 2023
Subject: Approval of Authorized Signatories for COM Banking Institutions

AGENDA ITEM DESCRIPTION:

Discussion and possible action to update required signatories for COM bank accounts, as required by each banking institution.

PURPOSE:

To request the approval of authorized signatories for COM banking institutions from the Board of Trustees.

FUNDING SOURCE:

N/A

PROPOSED MOTION:

Suggested motion: *“I move the Board of Trustees remove Dr. Clen Burton, former Vice President for Fiscal Services and Dr. William McGarvey, former Chair of the Board of Trustees, as authorized signatories on COM bank accounts, as required by each banking institution.*

Further, I move that Don G. Gartman, Chair of the Board of Trustees, and Dr. David Wesse, Vice President for Fiscal Services, shall be added as authorized signatories on College of the Mainland bank accounts and that Melissa Skipworth, Secretary of the Board of Trustees, and Trudy Trochesset, Controller, shall retain signatory authority, as required by each banking institution.



MINUTE ORDER

To: Board of Trustees

From: Warren Nichols, President

Date: August 17, 2023

Subject: Investment Policy, Investment Strategy, and Annual Appointment of Investment Officers.

Presented for recommended approval to the Board of Trustees on August 28, 2023.

MINUTE ORDER

Motion to be acted upon: “I move the Board of Trustees accept the College’s Investment Policy CAK (Legal) and CAK (Local), Investment Strategy and David Wesse, Vice President for Fiscal Affairs, and Trudy Trochesset, Controller, as the College’s Investment Officers, effective September 1, 2023.”

PURPOSE

For the Board of Trustees to conduct the annual review and approval of the College’s Investment Policy CAK (Legal) and CAK (Local), Investment Strategy and to approve the Investment Officers.

BACKGROUND

Currently, the College’s surplus funds are invested in available interest-earning checking accounts of the College’s depository bank, and in TexPool and Logic Investment Services for public funds. However, in the future, it is our intent to utilize any of the investment instruments that the Board of Trustees approved in Policy CAK (Local).

ATTACHMENTS

1. Investment Strategy
2. Policy CAK (Legal) and CAK (Local)



Investment Strategy

Assessment of Available Cash Balances for Investment

Operating cash balances are anticipated to remain at a level sufficient to provide for timely payment of expenditures while still earning interest income on the remaining balance. Budget projections for fiscal year 2022-2023 and 2023-2024 indicate surplus cash levels to be invested on a short-term basis, which in one year or less, should remain consistent with the cash flow from the prior year.

Strategy for all Funds

- Investments must be such that both principal and interest are available on a given date to provide for timely payment of expenditures.
- Investment maturities will be matched to cash flow requirements.
- Remaining cash balances in the College's bank accounts or "float" balance draw interest under the terms of the depository contract with respect to interest bearing checking accounts.
- If large and/or long-term cash surpluses exist, other acceptable investments will be pursued to maximize the College's interest earnings. However, preservation and safety of principal will be the priority.

Types of Investments

Currently, the College's surplus funds are invested in available interest-bearing checking accounts of deposit of the College's depository bank, and in TexPool and Logic Investment services for public funds. But in the future, it is our intent to utilize any of the investment instruments that the Board of Trustees approved in Policy CAK (Local) and are listed below:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.015.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public fund investment pools as permitted by Government Code 2256.016.

Approved by the Board of Trustees on 08/28/2023.

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**Public Funds
Investment Act**

A college district must comply with the Public Funds Investment Act, Government Code Chapter 2256.

**Investment
Compliance**

All investments made by investing entities, including college districts, shall comply with Government Code Chapter 2256, Subchapter A, and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Written Policies

The governing body of an investing entity shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds under its control. The investment policies must be written; primarily emphasize safety of principal and liquidity; and address investment diversification, yield, and maturity and the quality and capability of investment management; and include:

1. A list of the types of authorized investments in which the investing entity's funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the entity;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;
4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a)–(b)

Annual Review

The governing body of an investing entity shall review its investment policy and investment strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Education Code 51.0032; Gov't Code 2256.005(e)*

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Investment
Strategies

As an integral part of the investment policy, the governing body shall adopt a separate written investment strategy for each of the funds or group of funds under its control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the entity;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

Investment Officer

Each investing entity shall designate, by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer to be responsible for the investment of its funds consistent with the investment policy adopted by the entity. If the governing body of an investing entity has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the first investing entity for purposes of Government Code Chapter 2256. Authority granted to a person to invest an entity's funds is effective until rescinded by the investing entity, until the expiration of the officer's term or the termination of the person's employment by the investing entity, or if an investment management firm, until the expiration of the contract with the investing entity. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the governing body of the investing entity retains the ultimate responsibility as fiduciaries of the assets of the investing entity. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the investing entity. *Gov't Code 2256.005(f)*

Government Code Chapter 2256 does not prohibit an investing entity or investment officer from using the entity's employees or the services of a contractor of the entity to aid the investment officer in the execution of the officer's duties under Government Code Chapter 2256. *Gov't Code 2256.003(c)*

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Investment Training

Initial Training for
Board Members
and Investment
Officer

Each member of the governing board of a state agency and its investment officer shall attend at least one training session relating to the person's responsibilities under Government Code Chapter 2256 within six months after taking office or assuming duties. The Coordinating Board shall provide the training under Government Code 2256.007. The training must include education in:

1. Investment controls;
2. Security risks;
3. Strategy risks;
4. Market risks;
5. Diversification of investment portfolio; and
6. Compliance with Chapter 2256.

Gov't Code 2256.007(a)–(c)

Biennial Training for
Investment Officer

The investment officer shall attend a training session not less than once each state fiscal biennium and may receive training from any independent source approved by the governing body of the state agency. *Gov't Code 2256.007(d)*

Training for
Investment Officer
and Other College
Officials

The treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a local government shall:

1. Attend at least one training session from an independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government and containing at least ten hours of instruction relating to the treasurer's or officer's responsibilities under Government Code Chapter 2256, Subchapter A within 12 months after taking office or assuming duties; and
2. Attend an investment training session not less than once in a two-year period that begins on the first day of that local government's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than ten hours of instruction relating to investment responsibilities under Chapter 2256, Subchapter A from an independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government.

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The training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with Government Code Chapter 2256.

Gov't Code 2256.008(a), (c)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of his or her own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the entity's control over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
2. Whether the investment decision was consistent with the written investment policy of the entity.

Gov't Code 2256.006

Personal Interest

An investment officer of an entity who has a personal business relationship with a business organization offering to engage in an investment transaction with the entity shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573, to an individual seeking to sell an investment to the investment officer's entity shall file a statement disclosing that relationship. A required statement must be filed with the Texas Ethics Commission and the governing body of the entity. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

1. The investment officer owns ten percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;

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2. Funds received by the investment officer from the business organization exceed ten percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

Reports

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the governing body and the chief executive officer of the entity within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the entity on the date of the report;
2. Be prepared jointly by all investment officers of the entity;
3. Be signed by each investment officer of the entity;
4. Contain a summary statement for each pooled fund group (i.e., each internally created fund of an investing entity in which one or more institutional accounts of the investing entity are invested) that states the:
 - a. Beginning market value for the reporting period;
 - b. Ending market value for the period; and
 - c. Fully accrued interest for the reporting period;
5. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
6. State the maturity date of each separately invested asset that has a maturity date;
7. State the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
8. State the compliance of the investment portfolio of the state agency or local government as it relates to the investment

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strategy expressed in the agency's or local government's investment policy and relevant provisions of Government Code Chapter 2256.

If the entity invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officer under Government Code Chapter 2256 shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the governing body by that auditor.

Education Code 51.0032; Gov't Code 2256.001, .002 (9), .023

Biennial Report

The investment officer shall prepare a report on Government Code Chapter 2256, Subchapter A and deliver it to the governing body of the state agency no later than the 180th day after the last day of each regular session of the legislature. *Gov't Code 2256.007(d)*

Selection of Broker

The governing body of an entity subject to Government Code Chapter 2256, Subchapter A or a designated investment committee, shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the entity. *Gov't Code 2256.025*

Authorized Investments

Each governing body of a local government or a state agency may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with investment policies approved by the governing body and according to the standard of care set out in this policy. The governing body of an investing entity may specify in its investment policy that any investment authorized by Government Code Chapter 2256 is not suitable. Investments may be made directly by the governing body or by a nonprofit corporation acting on behalf of the governing body or an investment pool acting on behalf of two or more local governments, state agencies, or a combination of those entities.

In the exercise of these powers, the governing body of an investing entity may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made for such purpose may not be for a term longer than two years. A renewal or extension of the contract must be made by the governing body of an investing entity by order, ordinance, or resolution.

Gov't Code 2256.003(a)–(b), .005(j)

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Obligations

Except as provided below, the following are authorized investments under the Public Funds Investment Act:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the state of Texas, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Bonds issued, assumed, or guaranteed by the state of Israel;
7. Interest-bearing banking deposits that are guaranteed or insured by:
 - a. The FDIC or its successor; or
 - b. The National Credit Union Share Insurance Fund or its successor; and
8. Interest-bearing banking deposits other than those described by item 7 if:
 - a. The funds invested in the banking deposits are invested through a broker with a main office or branch office in this state that the investing entity selects from a list the governing body or designated investment committee of the entity adopts as required by Government Code 2256.025 or a depository institution with a main office or branch office in this state that the investing entity selects;

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- b. The selected broker or depository institution arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the investing entity's account;
- c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
- d. The investing entity appoints as the entity's custodian of the banking deposits issued for the entity's account the selected depository institution, an entity described by Government Code 2257.041(d), or a clearing broker dealer registered with the Securities and Exchange Commission and operating under Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. 240.15c3-3).

Gov't Code 2256.009(a)

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.
4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

Certificates of
Deposit and Share
Certificates

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described by Government Code 2256.009(a) above, including mortgage-backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the

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certificates, but excluding those mortgage-backed securities of the nature described by Section 2256.009(b); or

3. Secured in accordance with Government Code Chapter 2257 or in any other manner and amount provided by law for the deposits of the investing entity.

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment under Government Code 2256.010:

1. The funds are invested by an investing entity through a broker that has its main office or a branch office in this state and is selected from a list adopted by the investing entity as required by Government Code 2256.025, or a depository institution that has its main office or a branch office in this state and that is selected by the investing entity;
2. The broker or depository institution selected by the investing entity arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the investing entity;
3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
4. The investing entity appoints the depository institution selected by the investing entity under paragraph a above or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. 240.15c3-3) as custodian for the investing entity with respect to the certificates of deposit issued for the account of the investing entity.

Gov't Code 2256.010

The investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase
Agreements

A fully collateralized repurchase agreement is an authorized investment under the Public Funds Investment Act if the repurchase agreement:

1. Has a defined termination date;
2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) or 2256.013 or, if applicable, 2256.0204;

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3. Requires the securities being purchased by the entity or cash held by the entity to be pledged to the entity, held in the entity's name, and deposited with the entity or a third party selected and approved by the entity; and
4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

Notwithstanding any other law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by an entity under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) applies to the execution of a repurchase agreement by an investing entity.

A "repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations described by Section 2256.009(a)(1) or 2256.013 or, if applicable, 2256.0204, at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement.

Gov't Code 2256.011

Securities Lending
Program

A securities lending program is an authorized investment if:

1. The value of securities loaned must not be less than 100 percent collateralized, including accrued income, and the loan must allow for termination at any time;
2. The loan must be secured by:
 - a. Pledged securities described by Government Code 2256.009;
 - b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - c. Cash invested in accordance with Government Code 2256.009, 2256.013, 2256.014, or 2256.016;

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3. The terms of the loan require that the securities being held as collateral be pledged to the investing entity, held in the investing entity's name, and deposited at the time the investment is made with the entity or with a third party selected by or approved by the investing entity; and
4. The loan must be placed through a primary government securities dealer, as defined by 5 C.F.R. 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

Banker's
Acceptance

A banker's acceptance is an authorized investment if the banker's acceptance:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if the commercial paper:

1. Has a stated maturity of 365 days or fewer from the date of issuance; and
2. Is rated not less than A1-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies, or by one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

Gov't Code 2256.013

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Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the investing entity with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

A no-load mutual fund is an authorized investment if the mutual fund:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of one year or more and is invested exclusively in obligations approved by Government Code Chapter 2256, Subchapter A, regarding authorized investments (Public Funds Investment Act) or has a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Investments in no-load money market mutual funds shall be limited to the percentages authorized by Government Code 2256.014(c). In addition, the investing entity may not invest any portion of bond proceeds, reserves, and funds held for debt service, in no-load mutual funds.

Gov't Code 2256.014

Guaranteed
Investment
Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described by Government Code 2256.009(a)(1), excluding those obligations described by Section 2256.009(b), in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the entity and deposited with the entity or with a third party selected and approved by the entity.

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Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The governing body of the entity must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The entity must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The entity must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;
4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) applies to the execution of a guaranteed investment contract by an investing entity.

Gov't Code 2256.015

Investment Pools

A public funds investment pool is an authorized investment if it meets the requirements of Government Code 2256.016 and 2256.019, including that the governing body of the entity authorizes the investment in the particular pool by rule, order, ordinance, or resolution, as appropriate. *Gov't Code 2256.016, .019*

Hedging
Transactions

A hedging transaction is an authorized investment if an eligible entity meets the requirements of Government Code 2256.0206.

"Eligible entity" means a political subdivision, including a college district, that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments

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by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Gov't Code 2256.0206

Funds from Mineral
Rights

The governing board of a public junior college district may invest funds received by the district from a lease or contract for the management and development of land owned by the district and leased for oil, gas, or other mineral development in any investment authorized to be made by a trustee under Property Code Title 9, Subtitle B (Texas Trust Code).

Funds invested by the governing board of a public junior college district under this section shall be segregated and accounted for separately from other funds of the district.

Gov't Code 2256.0207

Authorized
Investments
Specific to
Institutions of
Higher Education

In addition to the authorized investments permitted by Government Code Chapter 2256, Subchapter A, an institution of higher education may purchase, sell, and invest its funds and funds under its control in the following:

1. Cash management and fixed income funds sponsored by organizations exempt from federal income taxation under Section 501(f), Internal Revenue Code of 1986, 26 U.S.C. Section (f);
2. Negotiable certificates of deposit issued by a bank that has a certificate of deposit rating of at least 1 or the equivalent by a nationally recognized credit rating agency or that is associated with a holding company having a commercial paper rating of at least A-1, P-1, or the equivalent by a nationally recognized credit rating agency; and
3. Corporate bonds, debentures, or similar debt obligations rated by a nationally recognized investment rating firm in one of the two highest long-term rating categories, without regard to gradations within those categories.

Gov't Code 2256.020

Change in Law

Except as provided by Government Code Chapter 2270, an entity is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Loss of Required
Rating

An investment that requires a minimum rating under Government Code Chapter 2256, Subchapter A does not qualify as an authorized investment during the period the investment does not have the

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minimum rating. An entity shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

Investment of Bond Proceeds and Pledged Revenue

The investment officer of a local government, including a college district, may invest bond proceeds or pledged revenue only to the extent permitted by Government Code Chapter 2256, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The local government's investment policy regarding the debt issuance or the agreement, as applicable.

"Pledged revenue" means money pledged to the payment of or as security for bonds or other indebtedness issued by a local government; obligations under a lease, installment sale, or other agreement of a local government; or certificates of participation in a debt or obligation.

Gov't Code 2256.0208

Investment of Debt Service Funds

A school district, including a junior college district, may enter into a contract with a term not to exceed seven years to purchase investments with the proceeds of taxes levied or to be levied by the district for the purpose of paying debt service on bonds issued by the district.

A contract under this section may provide for the purchase of investments at a stated yield or yields.

Before entering a contract under this section, a school district must solicit and receive bids from at least three separate providers. The district must accept the qualifying bid that provides for the highest yield investments over the term of the contract.

A contract under this section may provide only for the purchase of an obligation described by Government Code 2256.009(a)(1), other than an obligation described by Government Code 2256.009(b).

Education Code 45.112

General Deposits

The governing board of each institution of higher education may invest the funds received as general deposits authorized by Education Code 54.502 in the manner provided under either Education Code 51.003 or 51.0031. *Education Code 54.5022*

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**Sellers of
Investments**

A written copy of the investment policy shall be presented to any business organization offering to engage in an investment transaction with an investing entity. For purposes of this section, "business organization" means an investment pool or an investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds. The qualified representative of the business organization offering to engage in an investment transaction with an investing entity shall execute a written instrument in a form acceptable to the investing entity and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the investment policy of the entity; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the entity's policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio, requires an interpretation of subjective investment standards, or relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of an entity may not acquire or otherwise obtain any authorized investment described in the investment policy of the investing entity from a business organization that has not delivered to the entity the instrument described above.

Gov't Code 2256.005(k)-(l)

Donations

Government Code Chapter 2256, Subchapter A does not apply to an investment donated to an investing entity for a particular purpose or under terms of use specified by the donor. *Gov't Code 2256.004(b)*

**Electronic Funds
Transfer**

Any local government, including a college district, may use electronic means to transfer or invest all funds collected or controlled by the local government. *Gov't Code 2256.051*

Private Auditor

Notwithstanding any other law, a state agency, including a college district, shall employ a private auditor if authorized by the legislative audit committee either on the committee's initiative or on request of the governing body of the agency. *Gov't Code 2256.052*

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Investment Authority The College President or other person designated by Board resolution shall serve as the investment officer of the College District and shall invest College District funds as directed by the Board and in accordance with the College District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

Approved Investment Instruments From those investments authorized by law and described further in CAK(LEGAL) under Authorized Investments, the Board shall permit investment of College District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.
10. Cash management and fixed income funds as permitted by Government Code 2256.020.
11. Negotiable certificates of deposit as permitted by Government Code 2256.020.
12. Corporate bonds, debentures, or similar debt obligations as permitted by Government Code 2256.020.

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Safety	<p>The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.</p>
Investment Management	<p>In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for College District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.</p>
Liquidity and Maturity	<p>Any internally created pool fund group of the College District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the College District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.</p> <p>The College District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.</p>
Diversity	<p>The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.</p>
Monitoring Market Prices	<p>The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the College District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.</p>
Monitoring Rating Changes	<p>In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.</p>

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Funds / Strategies	Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the College District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.
Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Safekeeping and Custody	The College District shall retain clearly marked receipts providing proof of the College District's ownership. The College District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with College District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the College District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law.</p> <p>Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the Financial Industry Regulatory Authority (FINRA).</p>
Soliciting Bids for CDs	In order to get the best return on its investments, the College District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

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Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the College District shall use final and weighted-average-maturity limits and diversification.

The College District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the College District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the College District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the College District shall perform a compliance audit of management controls on investments and adherence to the College District's established investment policies.



PRESIDENT'S OFFICE

MINUTE ORDER

To: Board of Trustees
From: Warren Nichols, President
Date: August 1, 2023
Subject: Unemployment Compensation Renewal for 2023-2024

Presented for recommended approval to the Board of Trustees on August 28, 2023.

MINUTE ORDER

Motion to be acted upon: *“I move the Board of Trustees approve the Unemployment Compensation Insurance Renewal Proposal from TASB Risk Management in the amount of \$60,798.00.”*

PURPOSE

For the Board of Trustees to approve the Unemployment Compensation Renewal Proposal.

BACKGROUND

In accordance with COM policy CKE (LEGAL) – The college district shall extend workers’ compensation benefits to its employees as stated in *Labor Code 504.011*.

ATTACHMENT

1. Unemployment Compensation Contribution & Coverage Summary (CCS) October 1, 2023 – September 30, 2024



College of the Mainland

Contribution & Coverage Summary (CCS) Participation Period: 10/1/2023 through 9/30/2024

The following is a summary of coverages, limits, deductibles, and contribution amounts. More information about coverage, limits, deductibles, terms, and conditions are found on the following pages and are part of this CCS. Please review all pages of this CCS document and associated Fund Coverage Agreements.

This is not a declarations page. The Fund is not insurance but a self-insured risk pool through which members agree to share risk and actively participate in their contractual obligations as a member of the Fund.

Coverage	Limit	Deductible	Contribution
Unemployment Compensation	Statutory	No Deductible	\$60,798
Total Contribution			\$60,798

THIS IS NOT AN INVOICE. The TASB Risk Management Fund will issue an invoice when coverage is accepted by the Member. Total Contribution is an estimate and is subject to exposure audit.



College of the Mainland

Unemployment Compensation
Participation Period: 10/1/2023 through 9/30/2024
Total Contribution: \$60,798

The following is a description of Unemployment Compensation (UC) coverage.

Unemployment Compensation Coverage	Contribution
UC – Pool	\$60,798

Unemployment Compensation Provisions

Agreement: This Agreement provides coverage for statutory unemployment compensation benefits and assistance with general unemployment compensation matters such as administrative hearings and filings with the Texas Workforce Commission (TWC). Coverage does not extend to litigation involving unemployment claims or other employment related matters.

As part of this Agreement, the Fund assumes responsibility for the Fund Member’s quarterly claim payments payable to TWC during the Participation Period. All benefit credits and reimbursements, including but not limited to federal CARES Act credits, received during or attributable to any period of the Fund Member’s participation in the Fund’s UC program for which the Fund paid benefits, are owed to the Fund. The Fund Member must be a reimbursing employer pursuant to the Texas Unemployment Compensation Act (TUCA) and must execute a Power of Attorney permitting the Fund to represent the Fund Member in its relations with TWC.

The Fund Member agrees to comply with the provisions of the TUCA, to respond timely to TWC requests and reporting requirements, and to comply with TWC rules and procedures. The Fund Member also agrees to implement loss prevention and cost containment recommendations from the Fund related to unemployment compensation benefits. The Fund Member agrees to submit wage reports through electronic reporting to the Fund or TWC according to Fund and TWC requirements. Any fines or penalties imposed for the Fund Member’s failure to comply with the TUCA will be the sole responsibility of the Fund Member. If the Fund advances payment of any fine or penalty, the Fund Member agrees to reimburse the Fund for all such costs. Upon termination of this coverage, the Fund Member agrees to assume responsibility for claim payments and reports due to the TWC.

Contribution: The contribution shown on this Contribution and Coverage Summary (CCS) is developed by the Fund and is based on the Fund’s overall expected unemployment compensation claims costs for the Participation Period and each individual Fund Member’s claims experience. The contribution is not adjustable during the coverage period due to changes in the Fund Member’s wages. However, the contribution may be adjusted by the Fund if payments due to TWC for the Fund Member’s unemployment compensation benefit payments for this Participation Period exceed 300% of the Fund Member’s annual UC contribution. The additional contribution adjustment will be based solely on the Fund Member’s own claims.

Assistance: The Fund’s services include assistance to the Fund Member with TWC hearings. Fund Member’s request for assistance constitutes authorization for the Fund to appoint an attorney to provide representation to the Fund Member before the TWC and for such attorney and other Fund representatives to have privileged communications with the Fund Member regarding claims subject to TWC administrative proceedings. The Fund’s assistance of the Fund Member under this provision does not extend to litigation involving unemployment claims or other employment-related matters.



Program Coordinators

The Fund Member is required to designate a Program Coordinator (Coordinator) with express authority to represent and bind the Fund Member in all program matters. Below are the current Coordinators associated with the Fund Member. If a Coordinator's name and e-mail address are not listed or the Coordinator identified needs to be updated, please provide updated information to the Fund as soon as possible or include updates on this document.

Current Program Coordinators

Program	Name	Title	E-mail
TASB RMF- Unemployment Compensation	Michael McGee	Executive Director of Human Resources	mmcgee5@com.edu
TASB RMF-Auto	Trudy Trochesset	Controller	ttrochesset@com.edu
TASB RMF-Liability	Trudy Trochesset	Controller	ttrochesset@com.edu
TASB Risk Management Fund- Workers' Compensation	Michael McGee	Executive Director of Human Resources	mmcgee5@com.edu

Program Coordinator Updates

Program	Name	Title	E-mail

If accepting this proposal electronically, you may scan and email this page to tasbrmf@tasbrmf.org to provide Program Coordinator updates.



Contribution & Coverage Summary General Provisions

Coverage: This CCS and the Fund’s corresponding Coverage Agreements for this Participation Period outline the coverage terms and limits.

Claims Reporting: The Fund Member will provide to the Fund timely notice of all claims as required in the Interlocal Participation Agreement, the applicable Fund Coverage Agreement, and this CCS. The lack of timely notice may result in a loss of coverage.

Definitions: Any terms not defined in this CCS will use the definition for that term from the corresponding Fund Coverage Agreement.

Payment: The Fund Member agrees to pay contributions based on a plan developed by the Fund. All contributions are payable upon receipt of an invoice from the Fund. The Fund will determine the contribution for each program and how each contribution is applied.

Termination: In addition to any CCS-specific provisions, the Interlocal Participation Agreement outlines the termination-related provisions that govern this CCS. These provisions include that this CCS may be terminated by either party, with termination effective at the end of the Participation Period, by giving written notice to the other party no later than 30 days before the end of the Participation Period. If the Fund Member ceases to be an Active or Associate member of the Texas Association of School Boards, Inc., this CCS will terminate at the end of the Participation Period, and the Fund will not offer a renewal CCS. If neither party terminates this CCS, any renewal CCS offered by the Fund becomes effective based on the terms of the renewal CCS and will bind the Fund Member.

Fund Member Authorization:

I approve this Contribution and Coverage Summary (CCS) and certify that this information is correct. I affirm that I am duly authorized to approve this CCS and that I have read and agree to this CCS and the Interlocal Participation Agreement.

Authorized Signature

Date

Printed Name

Title

July 2023

Monthly Financial Report

Cash Situation

(in millions)

Gross cash balance at the end of month:	\$33.6
Less pending I&S liability:	(\$7.2)
Net unrestricted cash:	<u>\$26.4</u>
Minimum required cash :	\$7.1
Excess cash above minimum:	\$19.3

Unaudited Operations Year to Date *(in millions)*

Revenues

Budget:	\$38.0
Actual:	\$39.5

Expense

Budget:	\$38.0
Actual:	\$35.2

(93% Spent at 92% of year)



MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 17, 2023
Subject: Monthly Investment and Financial Reports

AGENDA ITEM DESCRIPTION:

Consideration of and possible acceptance of the July 2023 Investment and Financial Reports.

PURPOSE

To report to the Board of Trustees the year-to-date revenues and expenses for the college, comparison of revenues and expenses to budget, and the college's current cash balance.

FUNDING SOURCE:

N/A

PROPOSED MOTION:

Suggested motion: "I move the Board of Trustees accept the July 2023 Investment Report and the July 2023 Financial Reports."

BACKGROUND

The investment officer shall prepare and submit to the Board a written report of investment transactions for all funds covered by the PFIA under Education Code 51.0032 and Government Code 2256.023.

In accordance with COM policy CDA (LOCAL) – Periodic financial reports shall be submitted to the Board outlining the progress of the budget to that date and reporting on the status of all District funds and District accounts.

ATTACHMENTS

1. July 2023 Investment Discussion & Report
2. July 2023 Revenue & Expense Summary
3. July 2023 Expense by Division Report



INVESTMENT REPORT
For the Month Ended July 2023

Investment discussion:

College of the Mainland earned \$172,254 for the month of July on its short-term investments in TexPool & Logic for a total of \$1,579,242 investment interest earned fiscal year to date. The College earned an additional \$4, fiscal year to date, from interest-bearing checking accounts. In total, the College earned \$1,579,246 interest for the fiscal year to date period ending July: TexPool - \$1,160,177 Logic 20 – \$419,065 and TFB - \$4.

Investments in the TexPool & Logic investment pools remain more profitable than fixed rate certificate of deposits purchased at our depository bank. In addition, the investment pool provides more efficient liquidity than certificates of deposit, which are restricted to specific term lengths. Therefore, all investment funds remain in TexPool, Logic and interest earning checking accounts.

Investment Compliance Statement:

We provide reasonable assurance that the attached listing constitutes all investments currently owned by the College of the Mainland District as of the date indicated and that all these investments and investing procedures conform to the “Public Funds Investment Act” as amended by House Bill 2459 of the 74th Texas Legislature.

Furthermore, these same investments are in compliance with College of the Mainland’s investment policy and strategy as adopted by the College of the Mainland’s Board of Trustees.

A handwritten signature in black ink, appearing to read 'Warren Nichols', written over a horizontal line.

Warren Nichols
President
College of the Mainland

A handwritten signature in blue ink, appearing to read 'Trudy Trochesset', written over a horizontal line.

Trudy Trochesset
Controller
College of the Mainland



TexPool Investments for July 2023

Investment	COM Fund	Balance Beginning of Month	Increases	Decreases	Interest Earned	Balance End of Month	Average Balance	Annualized Average Interest Rate
Operating	11	\$ 33,641,402	\$ -	\$ 1,800,000	145,177	31,986,579	33,317,053	5.229%
Moody	41	27,663	-	-	120	27,783	27,667	5.220%
Totals		\$ 33,669,065	\$ -	\$ 1,800,000	\$ 145,297	\$ 32,014,362	\$ 33,344,720	

Note: For the above listed investments in TexPool, book value is equivalent to market value.
There was no accrued interest as of June 2023

Logic (Hilltop Securities) Investments for July 2023

Investment	COM Fund	Balance Beginning of Month	Increases	Decreases	Interest Earned	Balance End of Month	Average Balance	Annualized Average Interest Rate
COM Bond 2020	46	\$ 6,018,834	\$ -	\$ 150,290	26,963	5,895,507	5,993,710	5.398%
Totals		\$ 6,018,834	\$ -	\$ 150,290	\$ 26,963	\$ 5,895,507	\$ 5,993,710	
Totals		\$ 39,687,899	\$ -	\$ 1,950,290	\$ 172,259	\$ 37,909,869	\$ 39,338,430	

Unrestricted Fund (Unaudited)

Summary of Revenue

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
Operating revenue						
Tuition-credit	(5,238,824)	(4,577,000)	661,824	114%	(4,993,733)	(245,091)
Tuition-non-credit	(460,016)	(1,176,000)	(715,984)	39%	(526,002)	65,987
Exemptions and waivers	1,272,119	1,248,000	(24,119)	102%	1,346,584	(74,465)
Registration fees	(2,437,216)	(2,016,000)	421,216	121%	(2,315,983)	(121,233)
Other fees	(184,921)	(154,000)	30,921	120%	(138,292)	(46,629)
Grant revenue	(154,838)	(152,000)	2,838	102%	(264,311)	109,473
Sales and service revenue	(64,594)	(995,000)	(930,406)	6%	(39,038)	(25,557)
Miscellaneous revenue	(1,068,887)	(269,000)	799,887	397%	(173,929)	(894,959)
TPEG transfer in/out	0	465,000	465,000	0%	0	0
<u>Totals for Operating revenue</u>	<u>(8,337,178)</u>	<u>(7,626,000)</u>	<u>711,178</u>	<u>109%</u>	<u>(7,104,704)</u>	<u>(1,232,474)</u>
Non-operating revenue						
State appropriation-Academic	(6,017,455)	(6,649,121)	(631,666)	91%	(6,017,455)	0
Property tax revenue	(23,400,105)	(23,751,572)	(351,467)	99%	(21,934,976)	(1,465,129)
Interest revenue	(1,159,140)	(450,000)	709,140	258%	(105,019)	(1,054,121)
FTZ reimbursement	(547,722)	(534,307)	13,415	103%	(357,062)	(190,659)
Renew & replace transfer out	0	1,011,000	1,011,000	0%	0	0
<u>Totals for Non-operating revenue</u>	<u>(31,124,421)</u>	<u>(30,374,000)</u>	<u>750,421</u>	<u>102%</u>	<u>(28,414,512)</u>	<u>(2,709,909)</u>
<u>Total Revenue</u>	<u>(39,461,599)</u>	<u>(38,000,000)</u>	<u>1,461,599</u>	<u>104%</u>	<u>(35,519,216)</u>	<u>(3,942,383)</u>

Unrestricted Fund (Unaudited)

Summary of Expense

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
Salary and wages						
Faculty full-time	6,799,665	7,519,717	720,052	90%	6,595,300	204,365
Admin full-time	1,636,402	1,613,876	(22,526)	101%	1,499,674	136,728
Professional full-time	6,999,286	7,698,881	699,595	91%	6,557,905	441,382
Classified full-time	3,281,476	4,073,981	792,505	81%	1,839,594	1,441,883
Part-time	2,862,244	3,772,186	909,942	76%	2,508,752	353,492
Salary increase	0	570,000	570,000	0%	0	0
Vacancy savings	0	(1,923,260)	(1,923,260)	0%	0	0
<u>Totals for Salary and wages</u>	<u>21,579,073</u>	<u>23,325,381</u>	<u>1,746,308</u>	<u>93%</u>	<u>19,001,224</u>	<u>2,577,849</u>
Benefits						
Benefits	4,012,689	4,264,991	252,302	94%	3,895,299	117,390
<u>Totals for Benefits</u>	<u>4,012,689</u>	<u>4,264,991</u>	<u>252,302</u>	<u>94%</u>	<u>3,895,299</u>	<u>117,390</u>
Operating expenses						
Contract services	3,002,250	3,300,043	297,793	91%	2,731,872	270,378
Legal	5,360	25,020	19,660	21%	4,700	660
Operations	527,235	696,137	168,901	76%	411,694	115,542
Utilities and Rent	1,973,213	2,484,079	510,866	79%	1,843,388	129,825
Postage, printing, and supplies	968,341	1,288,533	320,192	75%	807,287	161,054
Bank fees	73,269	90,100	16,831	81%	83,926	(10,657)
Capital outlay & leases	58,810	56,503	(2,307)	104%	68,234	(9,423)
Insurance	2,355,113	1,986,477	(368,636)	119%	2,113,583	241,530
Public rel, marketing and advert	183,291	291,198	107,907	63%	99,854	83,437
Misc.	470,690	477,337	6,647	99%	450,114	20,576
Reimbursement from Others	0	(303,442)	(303,442)	0%	0	0
Arbitrage Payment	0	0	0	0%	(35,806)	35,806

Unrestricted Fund (Unaudited)

<u>Totals for Operating expenses</u>	<u>9,617,572</u>	<u>10,391,985</u>	<u>774,413</u>	<u>93%</u>	<u>8,578,845</u>	<u>1,038,728</u>
<u>Total Expense</u>	<u>35,209,335</u>	<u>37,982,357</u>	<u>2,773,023</u>	<u>93%</u>	<u>31,475,368</u>	<u>3,733,966</u>

Unrestricted Fund (Unaudited)

Summary of Fund Bal

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
Salary and wages						
Faculty full-time	121,271	0	(121,271)	0%	7,082	114,189
<u>Totals for Salary and wages</u>	<u>121,271</u>	<u>0</u>	<u>(121,271)</u>	<u>0%</u>	<u>7,082</u>	<u>114,189</u>
Benefits						
Benefits	17,643	17,643	0	100%	1,919	15,724
<u>Totals for Benefits</u>	<u>17,643</u>	<u>17,643</u>	<u>0</u>	<u>100%</u>	<u>1,919</u>	<u>15,724</u>
Operating expenses						
Contract services	681,224	0	(681,224)	0%	334,434	346,790
Legal	11,821	0	(11,821)	0%	0	11,821
Operations	1,000	0	(1,000)	0%	17,551	(16,551)
Utilities and Rent	0	0	0	0%	520,135	(520,135)
Postage, printing, and supplies	442,003	0	(442,003)	0%	482,674	(40,670)
Capital outlay & leases	2,555,004	0	(2,555,004)	0%	399,258	2,155,746
Public rel, marketing and advert	169,821	0	(169,821)	0%	78,260	91,561
Misc.	24,909	0	(24,909)	0%	0	24,909
<u>Totals for Operating expenses</u>	<u>3,885,782</u>	<u>0</u>	<u>(3,885,782)</u>	<u>0%</u>	<u>1,832,311</u>	<u>2,053,471</u>
<u>Total Fund Bal</u>	<u>4,024,696</u>	<u>17,643</u>	<u>(4,007,053)</u>	<u>22812%</u>	<u>1,841,312</u>	<u>2,183,383</u>

Unrestricted Fund (Unaudited)

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
<u>Expense by Division</u>						
<u>Summary for President</u>						
Board of Trustees	0	19,400	19,400	0%	716	(716)
Campus Police	600,365	772,230	171,865	78%	554,049	46,316
Gen Institution	333,002	315,090	(17,912)	106%	302,013	30,989
Information Technology Serv	2,050,625	2,373,656	323,031	86%	1,816,111	234,514
Internal Audit	91,335	150,000	58,665	61%	95,390	(4,055)
OPEAR	348,916	464,998	116,082	75%	368,546	(19,629)
Presidents Office	578,725	609,445	30,720	95%	551,057	27,668
Self Study SACS	14,825	13,500	(1,325)	110%	12,552	2,273
Staff Attorney	141,067	185,954	44,886	76%	160,924	(19,856)
<u>Totals for President</u>	<u>4,158,860</u>	<u>4,904,272</u>	<u>745,412</u>	<u>85%</u>	<u>3,861,357</u>	<u>297,503</u>
<u>Summary for VP Fiscal Affairs</u>						
Central Mail	115,533	189,357	73,825	61%	70,474	45,058
Custodial Services	254,500	332,923	78,423	76%	236,355	18,145
Facilities	5,032,984	4,651,379	(381,605)	108%	4,407,337	625,647
Financial Services	848,151	980,824	132,673	86%	685,371	162,780
Grounds	111,644	119,074	7,431	94%	91,773	19,871
Human Resources	669,346	718,324	48,978	93%	586,272	83,074
Purchasing	311,924	286,200	(25,725)	109%	258,212	53,712
Records Mgmt	22,195	20,952	(1,243)	106%	15,102	7,093
Reimbursement	0	(303,442)	(303,442)	0%	0	0
Salary Savings	0	(1,923,260)	(1,923,260)	0%	0	0
Staff Benefits	1,088,281	1,910,584	822,302	57%	775,270	313,011
Tax Admin	263,489	232,631	(30,858)	113%	246,583	16,907
Utilities	874,404	1,394,000	519,596	63%	823,907	50,498

Unrestricted Fund (Unaudited)

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
Vehicle Operations	102,986	113,058	10,072	91%	93,014	9,972
VP College & Fin Svcs	221,082	206,895	(14,187)	107%	184,239	36,843
<u>Totals for VP Fiscal Affairs</u>	<u>9,916,521</u>	<u>8,929,500</u>	<u>(987,022)</u>	<u>111%</u>	<u>8,473,909</u>	<u>1,442,612</u>
<u>Summary for VP Institutional Advancement</u>						
COM Foundation Dept	104,000	117,667	13,667	88%	82,202	21,798
Marketing and Communications	775,320	913,726	138,406	85%	647,107	128,213
VP Institutional Advancement	581,117	577,266	(3,851)	101%	525,496	55,621
<u>Totals for VP Institutional Advancement</u>	<u>1,460,438</u>	<u>1,608,658</u>	<u>148,221</u>	<u>91%</u>	<u>1,254,806</u>	<u>205,632</u>
<u>Summary for VP Instruction</u>						
Acad Succ Re/Wr	995,769	878,834	(116,935)	113%	889,954	105,815
Accting-Credit	96,223	94,161	(2,062)	102%	91,089	5,134
Adm-C.I.D.T.	58,719	77,625	18,906	76%	37,215	21,505
Adm-Cont Ed	411,043	517,150	106,108	79%	293,438	117,605
Adm-Ind Tech	7,790	8,457	667	92%	7,781	9
Adm-Instruct	62,535	80,370	17,835	78%	39,806	22,729
Adm-Perf & Vis Arts	53,163	74,914	21,751	71%	41,016	12,148
Adm-Pub Svc Ed	109,276	121,197	11,922	90%	61,126	48,150
Adm-Science	52,487	71,066	18,579	74%	42,559	9,928
Adm-Soc Sci	69,738	82,150	12,412	85%	46,098	23,640
Adult Education	184,872	220,838	35,966	84%	179,046	5,826
Allied Health CE	94,425	263,636	169,211	36%	59,307	35,119
Art	252,078	258,587	6,509	97%	234,041	18,037
Art Gallery	774	5,750	4,976	13%	55,778	(55,005)
Biol & Nutrition	742,579	747,224	4,646	99%	700,512	42,067
Bus Ed-NonCR	2,100	2,100	0	100%	0	2,100
C.I.S.	94,704	94,258	(446)	100%	93,059	1,645
Chemistry	180,893	185,728	4,835	97%	158,480	22,413

Unrestricted Fund (Unaudited)

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
Child Develop	77,514	74,688	(2,826)	104%	70,803	6,711
Cmnty Theater	346,179	399,021	52,842	87%	314,362	31,817
Collegiate H.S.-CR	151,732	159,190	7,458	95%	129,314	22,418
Cosmetology	673,012	719,519	46,507	94%	622,835	50,177
Criminal Justice	79,948	78,713	(1,235)	102%	74,934	5,014
Dean Cont Ed	147,726	145,191	(2,535)	102%	128,083	19,643
Dean Gen Ed	201,190	206,836	5,646	97%	155,038	46,152
Dental Hygiene	80,523	11,993	(68,530)	671%	0	80,523
Distance Ed	345,029	407,977	62,948	85%	435,632	(90,603)
Drafting	85,339	80,004	(5,336)	107%	74,577	10,762
Dual Credit Dept	148,888	153,200	4,311	97%	129,378	19,510
Economics	88,159	83,635	(4,524)	105%	86,035	2,124
EMS-Credit	295,500	275,723	(19,777)	107%	265,695	29,804
Engineering	18,674	2,427	(16,247)	770%	0	18,674
Fire Tech	353,276	323,195	(30,081)	109%	262,377	90,899
Firearms Acad	78,498	41,617	(36,881)	189%	64,641	13,858
Foreign Lang	72,228	69,818	(2,410)	103%	73,760	(1,532)
Gen Bus-Credit	249,645	217,504	(32,141)	115%	198,318	51,327
Geology	80,311	91,852	11,540	87%	76,326	3,986
Government	359,828	348,373	(11,455)	103%	349,716	10,112
Graphic Arts	138,586	130,038	(8,548)	107%	110,981	27,605
Health and PE Credit	153,879	151,599	(2,280)	102%	154,963	(1,083)
Health Info Mgmt	217,656	283,029	65,374	77%	197,322	20,334
Hist & Geog	319,905	303,699	(16,206)	105%	302,272	17,634
Humanities	198,357	237,903	39,546	83%	242,144	(43,787)
Instr Tech Department	227,167	268,143	40,976	85%	164,782	62,385
Instr Tech Lab Mgrs	29,341	135,960	106,619	22%	54,139	(24,798)
Law Enforcement	76,608	100,763	24,156	76%	96,067	(19,460)

Unrestricted Fund (Unaudited)

	<u>Current</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>	<u>Budget</u> <u>Remaining</u>	<u>Budget</u> <u>Pct.YTD</u>	<u>Prior Year to</u> <u>Actual</u>	<u>Curr. vs Prior</u> <u>Year to Year</u>
Law Enforcemnt-NonCR	78,038	40,899	(37,139)	191%	86,735	(8,697)
LC Ctr Admin	3,600	20,908	17,308	17%	3,960	(360)
Library	694,333	713,826	19,493	97%	541,156	153,177
Management	20,499	18,732	(1,766)	109%	15,669	4,830
Massage Therapy	19,110	23,335	4,225	82%	19,717	(607)
Math	802,502	807,463	4,961	99%	789,424	13,078
Medical Assistant	85,400	101,953	16,553	84%	76,757	8,643
Music	314,031	313,243	(788)	100%	295,536	18,495
Networking	97,816	98,728	912	99%	84,069	13,747
Nursing Administration	1,992,219	841,492	(1,150,726)	237%	475,314	1,516,905
Nursing-AD	560	1,131,386	1,130,827	0%	1,029,721	(1,029,162)
Nursing-VN	0	286,178	286,178	0%	248,645	(248,645)
Pharmacy Tech	92,410	97,634	5,224	95%	86,962	5,447
Philosophy	53,187	22,735	(30,451)	234%	47,351	5,835
Physics	116,054	112,410	(3,645)	103%	139,097	(23,043)
Process Tech	441,757	617,769	176,012	72%	443,086	(1,329)
Prof Develop Acad	366	9,000	8,634	4%	2,156	(1,790)
Psychology	361,018	369,160	8,142	98%	372,602	(11,584)
Radiography	5,803	3,435	(2,368)	169%	0	5,803
Safety-CR	104,435	85,110	(19,325)	123%	91,841	12,594
Senior Adult Dept	244,350	286,102	41,752	85%	216,879	27,471
Social Science Non CR	37,343	68,677	31,334	54%	38,390	(1,046)
Sociology	27,657	76,543	48,885	36%	76,210	(48,552)
Speaking,Reading,Writing	372,231	545,734	173,503	68%	415,673	(43,442)
Theater Arts-Credit	97,962	79,375	(18,587)	123%	109,153	(11,192)
Thermal Tech-NonCR	130,936	112,505	(18,431)	116%	105,074	25,863
VP Instruction	353,889	1,365,412	1,011,523	26%	412,578	(58,689)
Welding-Cred	445,996	513,967	67,971	87%	470,059	(24,062)

Unrestricted Fund (Unaudited)

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
<u>Totals for VP Instruction</u>	<u>15,757,367</u>	<u>18,049,368</u>	<u>2,292,001</u>	<u>87%</u>	<u>14,558,611</u>	<u>1,198,756</u>
<u>Summary for VP of Instruction</u>						
Allied Health Admin	10,594	13,721	3,127	77%	9,750	844
CE-CAN Program	34,177	34,510	333	99%	36,654	(2,477)
CE-CPR	4,119	3,641	(478)	113%	1,860	2,259
CE-Dental	10,781	16,215	5,435	66%	10,544	237
Nursing - BSN	0	0	0	0%	0	0
Program Development	210,680	273,550	62,870	77%	126,941	83,739
<u>Totals for VP of Instruction</u>	<u>270,350</u>	<u>341,637</u>	<u>71,287</u>	<u>79%</u>	<u>185,748</u>	<u>84,602</u>
<u>Summary for VP Student Services</u>						
Admissions	309,844	310,953	1,109	100%	269,130	40,714
Advise Center	576,751	692,182	115,431	83%	625,784	(49,034)
Career & Placement	81,600	125,829	44,229	65%	84,444	(2,844)
Enrollment Mgmt	71,260	77,642	6,382	92%	96,139	(24,879)
Facilities & Student Recreat	83,918	117,117	33,199	72%	85,491	(1,572)
Judicial Affairs	209,320	216,788	7,468	97%	175,152	34,168
Multicultural Department	17,376	12,500	(4,876)	139%	11,903	5,473
Recruitment	613,309	652,174	38,865	94%	381,492	231,816
Stu Financial Svcs	568,514	618,627	50,113	92%	450,536	117,977
Stu Organizations	321,773	342,220	20,446	94%	254,407	67,366
Student Graduation	63,733	74,080	10,347	86%	60,272	3,460
Svcs-Disab Students	39,354	43,520	4,166	90%	23,400	15,954
Testing	285,669	379,287	93,618	75%	225,097	60,572
Title V Grant	0	0	0	0%	27	(27)
Veteran Affairs	141,975	185,113	43,137	77%	161,727	(19,752)
VP Student Services	261,403	300,892	39,489	87%	235,935	25,469
<u>Totals for VP Student Services</u>	<u>3,645,799</u>	<u>4,148,923</u>	<u>503,124</u>	<u>88%</u>	<u>3,140,938</u>	<u>504,861</u>

Unrestricted Fund (Unaudited)

	<u>Current Actual</u>	<u>2022-23 Budget</u>	<u>Budget Remaining</u>	<u>Budget Pct.YTD</u>	<u>Prior Year to Actual</u>	<u>Curr. vs Prior Year to Year</u>
<u>Totals for Expense</u>	<u>35,209,335</u>	<u>37,982,357</u>	<u>2,773,023</u>	<u>93%</u>	<u>31,475,368</u>	<u>3,733,966</u>
<u>Fund Bal by Division</u>						
<u>Summary for VP Fiscal Affairs</u>						
Fund Balance - Academic Support	8,801	0	(8,801)	0%	14,030	(5,229)
Fund Balance - Institutional Support	913,797	0	(913,797)	0%	1,152,414	(238,617)
Fund Balance - Instruction	287,718	17,643	(270,075)	1631%	381,531	(93,813)
Fund Balance - Oper & Maint	2,675,871	0	(2,675,871)	0%	88,214	2,587,658
Fund Balance - Student Services	138,508	0	(138,508)	0%	205,124	(66,616)
<u>Totals for VP Fiscal Affairs</u>	<u>4,024,696</u>	<u>17,643</u>	<u>(4,007,053)</u>	<u>22812%</u>	<u>1,841,312</u>	<u>2,183,383</u>
<u>Totals for Fund Bal</u>	<u>4,024,696</u>	<u>17,643</u>	<u>(4,007,053)</u>	<u>22812%</u>	<u>1,841,312</u>	<u>2,183,383</u>
<u>Totals for Report</u>	<u>39,234,030</u>	<u>38,000,000</u>	<u>(1,234,030)</u>		<u>33,316,680</u>	<u>5,917,350</u>



Office of the President

MINUTE ORDER

To: Board of Trustees
From: Dr. Warren Nichols, President
Date: August 28, 2023
Subject: Galveston Central Appraisal District Board of Directors Nomination

Presented for recommended approval to the Full Board on August 28, 2023.

MINUTE ORDER

Motion to be acted upon: ***“I move the Board of Trustees approve the Resolution of Galveston Central Appraisal District Board of Directors Nomination.”***

PURPOSE

To allow the college to serve as a voting member of the Board of Directors for the Galveston Central Appraisal District (GCAD)

BACKGROUND

College of the Mainland has participated as a voting member of the Board of Directors for the Galveston Central Appraisal District (GCAD) since 2014. The College may nominate 5 people for consideration to serve on GCAD’s Board of Directors for a two (2) year term.

ATTACHMENTS

1. Notice from Galveston Central Appraisal District
2. Election Calendar
3. Voters Allocations
4. Nomination Form
5. Resolution Of Galveston Central Appraisal District Board of Directors Nomination

GALVESTON CENTRAL



APPRAISAL DISTRICT

9850 Emmett F. Lowry Expressway, Suite A
Texas City, Texas 77591

Phone: (409) 935 - 1980
Fax: (409) 935 - 4319

Chief Appraiser, Krystal L. McKinney RPA, CCA

August 04, 2023

Dr. Warren Nichols
President
College of the Mainland
1200 Amburn Road, ADM-107
Texas City, TX 77591

Dear Dr. Nichols:

This is selection year for the Board of Directors of the Galveston Central Appraisal District. The Board of Directors consists of five members who will serve two-year terms, beginning January 01, 2024, through December 31, 2025.

Section 6.03(a) of the Property Tax Code provides for the appointment of the County Assessor-Collector as a non-voting member of the Appraisal District Board of Directors. If the County Assessor-Collector is elected to the board as a voting member during the voting process, then this provision is not applicable. If the County Assessor-Collector is appointed as a non-voting member, the Central Appraisal District, in effect, would have a six-member board with (5) five serving as voting members and (1) one as a non-voting member. This provision has no effect on the number of votes you have in the election process.

In accordance with Sec. 6.03(e) of the Property Tax Code, the Chief Appraiser notifies the taxing entities of the number of votes to which each is entitled based on the 2022 tax levy (*Vote Allocation enclosed*), receives nominations, prepares, and distributes the ballot, counts votes, and announces the winners. Each voting unit is entitled to nominate (1) one candidate for each position to be filled, up to (5) five nominees (*Nomination Form enclosed*). The nomination must be done in open session and submitted by the presiding officer to the chief appraiser along with a **written resolution**. Please include the address and telephone number of the nominee(s) with the resolution. We ask you to return your nomination(s) and the resolution **before October 15th, 2023**. You may also email the nominations to us at gcad@galvestoncad.org.

An alphabetized ballot will be delivered to you before October 30th, 2023. Your vote (**and resolution**) must be submitted to the chief appraiser **before December 15th, 2023**.

I have enclosed a *Calendar of Events* for the selection process for your information. This calendar exhibits the dates prescribed by the Property Tax Code. If you have any questions, please call me at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Krystal L. McKinney".

Krystal L. McKinney,
Chief Appraiser

KLM:LDF
Enclosures

ORIGINAL

GALVESTON CENTRAL APPRAISAL DISTRICT

2024-2025 Board of Directors Election

Section 6.03 Board of Directors Formula of Voting Entitlement

Step 1 Subsection (d)	$\frac{\text{2022 Voting Districts' Levy}}{\text{Total of all Voting Districts' Levy 2022}} \times 1000 = \quad \times 5$
Step 2 Subsection (e)	The Chief Appraiser calculates the number of votes of each entitled taxing unit (other than a conservation and reclamation district) and delivers written notice to each unit of its voting entitlement before October 1st, 2023. (Mail out August 4th, 2023) **Mail out early so entities can put on SEP/OCT agendas**
Step 3 Subsection (g)	Each unit other than a conservation and reclamation district that is entitled to vote may nominate by resolution one candidate for each position on the board. The presiding officer of each unit shall submit the names of the nominees to the Chief Appraiser before October 15th, 2023.
Step 4 Subsection (j)	Before October 30th, 2023, the Chief Appraiser prepares a ballot (<i>alpha order</i>) and delivers it to the presiding officer of each entitled unit.
Step 5 Subsection (k)	Before December 15th, 2023, the governing body shall submit to the Chief Appraiser its vote.
Step 6 Subsection (k)	Chief Appraiser counts votes and submits results to each governing body before December 31st, 2023.

GALVESTON CENTRAL APPRAISAL DISTRICT

2024-2025 Board of Directors Election

NOMINATION

VOTING UNIT

College of the Mainland

You may nominate up to (5) five **before October 15th, 2023.**

NOMINEE(S)

1. _____
Name

Address

Telephone Number
2. _____
Name

Address

Telephone Number
3. _____
Name

Address

Telephone Number
4. _____
Name

Address

Telephone Number
5. _____
Name

Address

Telephone Number

Please note: The written resolution showing the nominee's name is required.

**A RESOLUTION OF
[[ENTITY NAME HERE]]
SUBMITTING THE NAMES OF FIVE NOMINEES OR LESS FOR ELECTION TO
THE GALVESTON CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS**

WHEREAS, the Board of Directors of the Galveston Central Appraisal District consist of five members who serve two-year terms beginning January 01; and

WHEREAS, the Directors are elected by the voting units of the Galveston Central Appraisal District; and

WHEREAS, the [[VOTING BODY]] of the [[ENTITY NAME]] is a voting unit in the Galveston Central Appraisal District; and

WHEREAS, this is the selection year for the Board of Directors of the Galveston Central Appraisal District; and

WHEREAS, the [[VOTING BODY]] of the [[ENTITY NAME]] is entitled to submit the names of five nominees or less for election to the Board of Directors of the Galveston Central Appraisal District.

NOW, THEREFORE, BE IT RESOLVED BY THE [[THE VOTING BODY]] OF [[THE ENTITY VOTING]]:

SECTION 1. The findings and recitations set out in the preamble to this Resolution are found to be true and correct and are hereby adopted by [[THE VOTING BODY]] and made a part hereof for all purposes.

SECTION 2. The [[VOTING BODY]] of the [[ENTITY NAME]] hereby nominates [[CANDIDATE NAME(S)]] for the selection to the Board of Directors for the Galveston Central Appraisal District, as shown in "Exhibit A" attached hereto and incorporated herein for all intents and purposes.

PASSED, APPROVED, AND ADOPTED on the ___ day of _____ 2023.

Name of Presiding Officer
Position

ATTEST:

Name of Witness
Position

**INSERT SYMBOL OR
SEAL OF ENTITY
HERE**

2024-2025 BOD Election Voting Allocation Sheet

ENTITIES	2022 Levy	Levy/TTL Levy	1,000	x5	Total of Votes
Galveston ISD	\$118,559,387.50	13.439%	134.3889721	671.9448603	554
Dickinson ISD	\$81,188,062.34	9.203%	92.02797409	460.1398704	409
Friendswood ISD	\$50,215,037.33	5.692%	56.91955222	284.5977611	288
High Island ISD	\$2,811,062.20	0.319%	3.186384203	15.93192101	10
Hitchcock ISD	\$14,362,346.58	1.628%	16.27995078	81.3997539	65
Clear Creek ISD	\$119,344,585.00	13.528%	135.279006	676.3950302	743
Santa Fe ISD	\$28,190,111.00	3.195%	31.95394409	159.7697204	146
Texas City ISD	\$84,562,486.73	9.585%	95.85293839	479.264692	501
City of Galveston	\$42,938,000.30	4.867%	48.67091374	243.3545687	252
City of Texas City	\$34,424,756.37	3.902%	39.02101486	195.1050743	195
City of La Marque	\$6,824,770.65	0.774%	7.735987267	38.67993634	37
City of Hitchcock	\$3,221,241.80	0.365%	3.651329375	18.25664687	17
City of Jamaica Beach	\$899,177.47	0.102%	1.01923212	5.096160601	5
City of Dickinson	\$5,947,290.87	0.674%	6.741349828	33.70674914	36
City of Friendswood	\$18,398,643.02	2.086%	20.8551577	104.2757885	100
City of Kemah	\$919,244.61	0.104%	1.041978546	5.20989273	4
City of League City	\$47,293,087.50	5.361%	53.60747511	268.0373755	309
City of Santa Fe	\$2,731,745.92	0.310%	3.096477924	15.48238962	17
Village of Tiki Island	\$2,521,843.26	0.286%	2.858549884	14.29274942	9
City of Bayou Vista	\$1,066,300.71	0.121%	1.208669	6.043344999	6
Galveston County Road and Flood	\$3,595,810.28	0.408%	4.075908769	20.37954385	23
GALVESTON COUNTY	\$153,861,704.40	17.440%	174.4047159	872.0235794	983
Galveston College	\$16,109,511.46	1.826%	18.26039027	91.30195133	91
College of the Mainland	\$42,224,480.76	4.786%	48	239.3106393	199
Total Levy Amount Voting Entities:	\$882,210,688.06	100.000%	1000	X5	5000

Formula: 2022 Voting Districts Levy/ Grand Total All Voting Levy % X1000 X5 equals # of Votes

Total votes to be elected: 834



PRESIDENT'S OFFICE

Consideration of and Possible Action to Set the December Board of Trustees Meeting on Monday, December 11, 2023, 1:30 p.m.



PRESIDENT'S OFFICE

Board Report

Presenter: Board Chair

A. Miscellaneous Updates



PRESIDENT'S OFFICE

President's Report

Presenter: Dr. Warren Nichols

A. Updates

B. Reminders/Announcements

1. Board Meetings

- a. September 2023 – Monday, September 25th, 1:30 p.m.
- b. October 2023 – Monday, October 23rd, 1:30 p.m.
- c. November 2023 – to be Determined, if Needed
- d. December 2023 – Monday, December 11th, 1:30 p.m.
(if approved)

2. Holiday Reception – Monday, December 11th, 3:00 p.m. – 5:00 p.m., Student Center

3. Fall Graduation - Saturday, December 16th, Abundant Life

C. Resignations and Retirement Report

D. Miscellaneous Updates



PRESIDENT'S OFFICE

President's Report

Presenter: Dr. Warren Nichols

A. Updates

B. Reminders/Announcements

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PRESIDENT'S OFFICE

Resignations & Retirements

Last Name	First Name	Position	Hire Date	Last Date of Work	Termination Reason
Achinapura	Joseph	Assistant Professor - Business	01/09/2023	08/31/2023	Resignation
Chappell	Douglas	Faculty Associates/EMS Clinical Coordinator	01/27/2015	08/31/2023	Resignation



PRESIDENT'S OFFICE

Executive Session

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 551.082 – For the purpose of considering discipline of a student or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.

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

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.



PRESIDENT'S OFFICE

Possible Action on Agenda Items, Including Closed Session Matters

Consideration of and Possible Action on any items discussed in closed session.