Annual Operating & Capital Budget
for Fiscal Year 2023

Approved by the Kilgore College Board of Trustees

August 29, 2022
### FY 2023 Budget Board Summary

**Auxiliary Revenues Over/(Under) Expenses**

- **State Appropriations**
  - Teacher Retirement System TRS/ORP
  - Higher Education Group Insurance (HEGI)
  - Formula Funding

- **Other Revenue from Operations**
  - Early Admission/Dual Credit
  - Out of District Tuition
  - Credit Tuition
  - Continuing Education

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2020 Budget</th>
<th>FY 2021 Budget</th>
<th>FY 2022 Budget</th>
<th>FY 2023 Adopted</th>
<th>Increase/Decrease</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Tuition</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-District Tuition</td>
<td>$1,397,655</td>
<td>$1,314,135</td>
<td>$1,452,465</td>
<td>$1,400,000</td>
<td>($2,465)</td>
<td>-3.61%</td>
</tr>
<tr>
<td>Out of District Tuition</td>
<td>$3,261,395</td>
<td>$3,066,315</td>
<td>$3,389,085</td>
<td>$3,210,000</td>
<td>($19,085)</td>
<td>-0.58%</td>
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<tr>
<td>Out of State Tuition (Texas Non-Resident)</td>
<td>$348,496</td>
<td>$342,475</td>
<td>$378,525</td>
<td>$385,000</td>
<td>$6,475</td>
<td>1.71%</td>
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<tr>
<td>Early Admission/Dual Credit</td>
<td>$1,095,518</td>
<td>$753,882</td>
<td>$833,238</td>
<td>$2,005,500</td>
<td>$1,172,262</td>
<td>140.69%</td>
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<td><strong>Total Credit Tuition</strong></td>
<td>$6,102,864</td>
<td>$5,476,807</td>
<td>$6,053,313</td>
<td>$7,005,500</td>
<td>$947,187</td>
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<tr>
<td>Course and Special Fees</td>
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<td></td>
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<td></td>
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<td></td>
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<tr>
<td>General Education Fee</td>
<td>$3,231,898</td>
<td>$3,199,125</td>
<td>$3,535,875</td>
<td>$3,340,000</td>
<td>($195,875)</td>
<td>-5.54%</td>
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<tr>
<td>Out of District Fee</td>
<td>$4,684,758</td>
<td>$4,833,220</td>
<td>$5,341,980</td>
<td>$5,105,000</td>
<td>($236,980)</td>
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<td>Course Fees</td>
<td>$1,695,582</td>
<td>$1,564,110</td>
<td>$2,205,721</td>
<td>$1,200,000</td>
<td>($1,005,721)</td>
<td>-45.60%</td>
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<tr>
<td><strong>Total Course and Special Fees</strong></td>
<td>$10,186,629</td>
<td>$10,278,277</td>
<td>$12,126,814</td>
<td>$12,071,740</td>
<td>($55,074)</td>
<td>-0.45%</td>
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<tr>
<td>State Appropriations</td>
<td></td>
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<td></td>
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<tr>
<td>State Appropriations - Formula Funding</td>
<td>$9,242,271</td>
<td>$9,242,271</td>
<td>$9,654,903</td>
<td>$9,654,903</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>State Appropriations - Higher Education Group Insurance (HEGI)</td>
<td>$2,346,677</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>State Appropriations - Teacher Retirement System TRS/ORP</td>
<td>$965,838</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td><strong>Total State Appropriations</strong></td>
<td>$12,554,786</td>
<td>$9,242,271</td>
<td>$9,654,903</td>
<td>$9,744,903</td>
<td>$90,001</td>
<td>0.93%</td>
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<td>District Ad-Valorem Property Taxes</td>
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<td></td>
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<tr>
<td>Property Tax Revenues (Operations)</td>
<td>$6,809,812</td>
<td>$6,702,258</td>
<td>$6,508,163</td>
<td>$6,498,059</td>
<td>($10,104)</td>
<td>-0.16%</td>
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<tr>
<td>Property Tax Revenues (Debt)</td>
<td>$100,000</td>
<td>$225,000</td>
<td>$225,000</td>
<td>$225,000</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>Delinquent Tax Collections</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
<td>$150,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total Ad-Valorem Tax Collections</strong></td>
<td>$6,959,812</td>
<td>$6,852,258</td>
<td>$6,658,163</td>
<td>$7,002,781</td>
<td>$1,044,618</td>
<td>15.69%</td>
</tr>
<tr>
<td>Other Revenue from Operations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect Cost Recovery (from grants/contracts)</td>
<td>$45,564</td>
<td>$33,000</td>
<td>$33,000</td>
<td>$42,500</td>
<td>$9,500</td>
<td>28.79%</td>
</tr>
<tr>
<td>Interest/Investment Income</td>
<td>$100,000</td>
<td>$225,000</td>
<td>$225,000</td>
<td>$225,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Continuing Education</td>
<td>$1,400,775</td>
<td>$1,400,775</td>
<td>$1,460,775</td>
<td>$2,500,000</td>
<td>$1,039,225</td>
<td>71.14%</td>
</tr>
<tr>
<td>Other Revenue from Operations</td>
<td>$602,200</td>
<td>$414,405</td>
<td>$408,655</td>
<td>$259,050</td>
<td>($149,605)</td>
<td>-36.61%</td>
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<tr>
<td>KC Plant Fund Reserves for Capital Improvements</td>
<td>$625,000</td>
<td>$425,000</td>
<td>$414,405</td>
<td>$4,087,000</td>
<td>961.65%</td>
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<tr>
<td>KC Revenue Reserves</td>
<td>$1,428,603</td>
<td>$1,428,603</td>
<td>$1,428,603</td>
<td>-</td>
<td>-</td>
<td>n/a</td>
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<tr>
<td><strong>Total Other Revenue from Operations, Debt &amp; Reserves</strong></td>
<td>$2,148,539</td>
<td>$3,501,783</td>
<td>$2,552,430</td>
<td>$7,538,550</td>
<td>$4,986,120</td>
<td>195.35%</td>
</tr>
<tr>
<td><strong>Total Operating, Debt Revenues &amp; Reserves</strong></td>
<td>$37,952,630</td>
<td>$35,351,396</td>
<td>$37,045,622</td>
<td>$44,058,474</td>
<td>$7,012,852</td>
<td>18.93%</td>
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<tr>
<td>Operating &amp; Debt Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$18,591,124</td>
<td>$18,029,982</td>
<td>$17,938,569</td>
<td>$19,888,551</td>
<td>$1,949,982</td>
<td>10.87%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$6,262,181</td>
<td>$2,410,570</td>
<td>$2,244,976</td>
<td>$2,792,612</td>
<td>$547,636</td>
<td>24.39%</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>$12,874,325</td>
<td>$14,752,480</td>
<td>$14,736,723</td>
<td>$13,242,817</td>
<td>($1,493,906)</td>
<td>-10.14%</td>
</tr>
<tr>
<td>Debt - SECO Loans</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$1,049,722</td>
<td>$1,049,722</td>
<td>0%</td>
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<tr>
<td>Capital Budget</td>
<td>$225,000</td>
<td>$1,669,161</td>
<td>$5,032,788</td>
<td>$3,363,627</td>
<td>201.52%</td>
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</tr>
<tr>
<td>Employee Raise + Salary Study</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>n/a</td>
</tr>
<tr>
<td><strong>Total Operating, Debt &amp; Capital Expenses</strong></td>
<td>$37,952,630</td>
<td>$35,193,032</td>
<td>$37,038,459</td>
<td>$43,806,490</td>
<td>$6,768,031</td>
<td>18.27%</td>
</tr>
<tr>
<td>Auxiliary Revenues Over/(Under) Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Impact on Unrestricted Funds (Operating, Debt &amp; Auxiliary)</td>
<td>-</td>
<td>$151,201</td>
<td>$0</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**
- Negative values indicate decreases or losses.
- Percentage changes are calculated based on the previous year's figures.

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**Kilgore College**

Adopted Budget for Fiscal Year 2023

September 1, 2022 to August 31, 2023

Revenues and Expenses from Operations (including Debt)
## Kilgore College
### Adopted Budget for Fiscal Year 2023
### September 1, 2022 to August 31, 2023
### Revenues and Expenses from Auxiliary Enterprises

<table>
<thead>
<tr>
<th></th>
<th>FY 2020 Budget</th>
<th>FY 2021 Budget</th>
<th>FY 2022 Budget</th>
<th>FY 2023 Adopted</th>
<th>Increase/Decrease</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Auxiliary Enterprise Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Housing</td>
<td>$2,865,075</td>
<td>$2,304,128</td>
<td>$2,408,156</td>
<td>$2,440,156</td>
<td>$32,000</td>
<td>1.33%</td>
</tr>
<tr>
<td>Bookstore</td>
<td>$3,268,850</td>
<td>$3,117,500</td>
<td>$2,892,500</td>
<td>$2,576,500</td>
<td>$(316,000)</td>
<td>-10.92%</td>
</tr>
<tr>
<td>Rangerette Showcase</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$87,900</td>
<td>$17,900</td>
<td>25.57%</td>
</tr>
<tr>
<td>Parks Fitness Center</td>
<td>$170,500</td>
<td>$63,500</td>
<td>$63,500</td>
<td>$215,400</td>
<td>$151,900</td>
<td>239.21%</td>
</tr>
<tr>
<td>East Texas Oil Museum</td>
<td>$174,500</td>
<td>$120,150</td>
<td>$155,150</td>
<td>$183,009</td>
<td>$27,859</td>
<td>17.96%</td>
</tr>
<tr>
<td>Theater</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$15,000</td>
<td>$(15,000)</td>
<td>-50.00%</td>
</tr>
<tr>
<td>Printshop</td>
<td>$327,000</td>
<td>$327,000</td>
<td>$327,000</td>
<td>$425,000</td>
<td>$98,000</td>
<td>29.97%</td>
</tr>
<tr>
<td>Athletics</td>
<td>$275,000</td>
<td>$32,500</td>
<td>$32,500</td>
<td>$215,400</td>
<td>$182,900</td>
<td>239.21%</td>
</tr>
<tr>
<td><strong>Total Auxiliary Enterprise Revenues:</strong></td>
<td>$7,180,925</td>
<td>$6,064,778</td>
<td>$5,978,806</td>
<td>$5,988,009</td>
<td>$9,203</td>
<td>0.15%</td>
</tr>
<tr>
<td></td>
<td>$32,000</td>
<td>$32,000</td>
<td>$32,000</td>
<td>$32,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Auxiliary Enterprise Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Housing</td>
<td>$1,727,149</td>
<td>$1,525,041</td>
<td>$1,592,524</td>
<td>$1,685,805</td>
<td>$93,281</td>
<td>5.86%</td>
</tr>
<tr>
<td>Bookstore</td>
<td>$2,861,908</td>
<td>$2,628,290</td>
<td>$2,330,176</td>
<td>$2,058,402</td>
<td>$(271,774)</td>
<td>-11.66%</td>
</tr>
<tr>
<td>Rangerette Showcase</td>
<td>$40,438</td>
<td>$37,121</td>
<td>$40,621</td>
<td>$49,853</td>
<td>$9,732</td>
<td>22.73%</td>
</tr>
<tr>
<td>Parks Fitness Center</td>
<td>$207,655</td>
<td>$106,666</td>
<td>$106,666</td>
<td>$214,712</td>
<td>$108,046</td>
<td>101.29%</td>
</tr>
<tr>
<td>East Texas Oil Museum</td>
<td>$153,634</td>
<td>$141,612</td>
<td>$154,945</td>
<td>$170,695</td>
<td>$16,750</td>
<td>10.16%</td>
</tr>
<tr>
<td>Theater</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$15,025</td>
<td>$(3,975)</td>
<td>-21.92%</td>
</tr>
<tr>
<td>Printshop</td>
<td>$314,133</td>
<td>$304,405</td>
<td>$245,249</td>
<td>$418,434</td>
<td>$173,185</td>
<td>70.62%</td>
</tr>
<tr>
<td>Athletics</td>
<td>$1,633,172</td>
<td>$1,462,007</td>
<td>$1,485,788</td>
<td>$1,627,067</td>
<td>$141,279</td>
<td>9.51%</td>
</tr>
<tr>
<td><strong>Employee Raise</strong></td>
<td>$224,836</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Auxiliary Enterprise Expenses:</strong></td>
<td>$7,180,925</td>
<td>$6,223,142</td>
<td>$5,985,969</td>
<td>$6,239,993</td>
<td>$254,024</td>
<td>4.24%</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Profit/(Loss) from Auxiliary Enterprises</strong></td>
<td>$-</td>
<td>$(158,364)</td>
<td>$(7,163)</td>
<td>$(251,984)</td>
<td>$(244,821)</td>
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</tr>
<tr>
<td></td>
<td>$224,836</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Impact on Unrestricted Funds (Operating &amp; Auxiliary)</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>FY 2020 Budget</td>
<td>FY 2021 Budget</td>
<td>FY 2022 Budget</td>
<td>FY 2023 Adopted</td>
<td>Increase/Decrease</td>
<td>% Change</td>
<td></td>
</tr>
<tr>
<td>----------------</td>
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<td>----------------</td>
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<td>---------</td>
<td></td>
</tr>
<tr>
<td>Student Housing Revenues</td>
<td>$2,865,075</td>
<td>$2,304,128</td>
<td>$2,408,156</td>
<td>$2,440,156</td>
<td>$32,000</td>
<td>1.33%</td>
</tr>
<tr>
<td>Student Housing Expenses</td>
<td>$1,727,149</td>
<td>$1,525,041</td>
<td>$1,592,524</td>
<td>$1,685,805</td>
<td>$93,281</td>
<td>5.86%</td>
</tr>
<tr>
<td><strong>Net Student Housing Activity</strong></td>
<td>$1,137,926</td>
<td>$779,087</td>
<td>$815,632</td>
<td>$754,351</td>
<td>$(61,281)</td>
<td>-7.51%</td>
</tr>
<tr>
<td>Bookstore Revenues</td>
<td>$3,268,850</td>
<td>$3,117,500</td>
<td>$2,892,500</td>
<td>$2,576,500</td>
<td>$(316,000)</td>
<td>-10.92%</td>
</tr>
<tr>
<td>Bookstore Expenses</td>
<td>$2,861,908</td>
<td>$2,628,290</td>
<td>$2,330,176</td>
<td>$2,058,402</td>
<td>$(271,774)</td>
<td>-11.66%</td>
</tr>
<tr>
<td><strong>Net Bookstore Activity</strong></td>
<td>$406,942</td>
<td>$489,210</td>
<td>$562,324</td>
<td>$518,098</td>
<td>$(44,226)</td>
<td>-7.86%</td>
</tr>
<tr>
<td>Rangerette Showcase Revenues</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$87,900</td>
<td>$17,900</td>
<td>25.57%</td>
</tr>
<tr>
<td>Rangerette Showcase Expenses</td>
<td>$40,438</td>
<td>$37,121</td>
<td>$40,621</td>
<td>$49,853</td>
<td>$9,232</td>
<td>22.73%</td>
</tr>
<tr>
<td><strong>Net Rangerette Showcase Activity</strong></td>
<td>$29,562</td>
<td>$32,879</td>
<td>$29,379</td>
<td>$38,047</td>
<td>$(8,668)</td>
<td>29.50%</td>
</tr>
<tr>
<td>Parks Fitness Center Revenues</td>
<td>$170,500</td>
<td>$120,150</td>
<td>$155,150</td>
<td>$183,009</td>
<td>$27,859</td>
<td>17.96%</td>
</tr>
<tr>
<td>Parks Fitness Center Expenses</td>
<td>$207,655</td>
<td>$106,666</td>
<td>$106,666</td>
<td>$170,695</td>
<td>$64,029</td>
<td>101.29%</td>
</tr>
<tr>
<td><strong>Net Parks Fitness Center Activity</strong></td>
<td>$(37,155)</td>
<td>$(43,166)</td>
<td>$(43,166)</td>
<td>$(688)</td>
<td>$43,854</td>
<td>-101.59%</td>
</tr>
<tr>
<td>East Texas Oil Museum Revenues</td>
<td>$174,500</td>
<td>$120,150</td>
<td>$154,945</td>
<td>$170,695</td>
<td>$15,750</td>
<td>10.16%</td>
</tr>
<tr>
<td>East Texas Oil Museum Expenses</td>
<td>$153,634</td>
<td>$106,666</td>
<td>$106,666</td>
<td>$170,695</td>
<td>$15,750</td>
<td>10.16%</td>
</tr>
<tr>
<td><strong>Net East Texas Oil Museum Activity</strong></td>
<td>$20,866</td>
<td>$(21,462)</td>
<td>$4,279</td>
<td>$12,314</td>
<td>$12,109</td>
<td>590.83%</td>
</tr>
<tr>
<td>Theater Revenues</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$15,025</td>
<td>$(14,975)</td>
<td>-49.92%</td>
</tr>
<tr>
<td>Theater Expenses</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$30,000</td>
<td>$15,025</td>
<td>$(14,975)</td>
<td>-49.92%</td>
</tr>
<tr>
<td><strong>Net Theater Activity</strong></td>
<td>$12,000</td>
<td>$12,000</td>
<td>-</td>
<td>$(25)</td>
<td>$(25)</td>
<td>n/a</td>
</tr>
<tr>
<td>Printshop Revenues</td>
<td>$327,000</td>
<td>$327,000</td>
<td>$327,000</td>
<td>$425,000</td>
<td>$98,000</td>
<td>29.97%</td>
</tr>
<tr>
<td>Printshop Expenses</td>
<td>$314,133</td>
<td>$304,405</td>
<td>$245,249</td>
<td>$418,434</td>
<td>$173,185</td>
<td>70.62%</td>
</tr>
<tr>
<td><strong>Net Printshop Activity</strong></td>
<td>$12,867</td>
<td>$22,595</td>
<td>$81,751</td>
<td>$6,566</td>
<td>$(75,185)</td>
<td>-91.97%</td>
</tr>
<tr>
<td>Athletics Revenues</td>
<td>$275,000</td>
<td>$32,500</td>
<td>$32,500</td>
<td>$45,044</td>
<td>$12,544</td>
<td>38.60%</td>
</tr>
<tr>
<td>Athletics Expenses</td>
<td>$1,633,172</td>
<td>$1,462,007</td>
<td>$1,485,788</td>
<td>$1,627,067</td>
<td>$141,279</td>
<td>9.51%</td>
</tr>
<tr>
<td><strong>Net Athletics Activity</strong></td>
<td>$(1,358,172)</td>
<td>$(1,429,507)</td>
<td>$(1,453,288)</td>
<td>$(1,582,023)</td>
<td>$(244,821)</td>
<td>8.86%</td>
</tr>
</tbody>
</table>

**Other**

**Net Other Auxiliary Departments Activity**

| Total Net Auxiliary Services Activity: | $224,836 | $(158,364) | $(7,163) | $(251,984) | $(244,821) |
### Cash Funded (Operating Budget)

<table>
<thead>
<tr>
<th>Capital Items</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Admin HVAC</td>
<td>$20,000</td>
</tr>
<tr>
<td>Business Admin Foundation</td>
<td>25,000</td>
</tr>
<tr>
<td>ET Police Academy HVAC</td>
<td>18,600</td>
</tr>
<tr>
<td>Stark Patio</td>
<td>25,000</td>
</tr>
<tr>
<td>Deferred Maintenance (TBD)</td>
<td>432,188</td>
</tr>
</tbody>
</table>

**Subtotal Cash Funded Capital Projects** $520,788

### Reserve Funded

#### Safety & Security

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Squad Vehicle</td>
<td>$46,000</td>
</tr>
<tr>
<td>Radio</td>
<td>61,000</td>
</tr>
<tr>
<td>Bodycam</td>
<td>30,000</td>
</tr>
</tbody>
</table>

**Subtotal Safety & Security** $137,000

#### Program Expansion

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CDL Relocation + Trucks</td>
<td>$700,000</td>
</tr>
<tr>
<td>Longview Reno for Machining</td>
<td>150,000</td>
</tr>
<tr>
<td>Rad Tech Table</td>
<td>40,000</td>
</tr>
</tbody>
</table>

**Subtotal Program Expansion** $890,000

#### Partnership

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pickle Ball Court (50/50 City)</td>
<td>$150,000</td>
</tr>
</tbody>
</table>

**Subtotal Capital Items** $1,235,000

#### Buildings & Structures

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stark Hall Renovations</td>
<td>$2,100,000</td>
</tr>
<tr>
<td>Pedestrian Bridge</td>
<td>TBD</td>
</tr>
</tbody>
</table>

**Subtotal Buildings & Structures** $2,100,000

**Subtotal Reserve Funded Capital Projects** $4,512,000 +

Total Capital Budget FY2023 $5,032,788 +
### Kilgore College
Adopted Budget for Fiscal Year 2023
Property Tax Rate Comparison
Operating (M&O) and Debt (I&S) Tax Rates

<table>
<thead>
<tr>
<th>Tax Rates (Rate per $100 of property valuation)</th>
<th>FY 2020 Budget</th>
<th>FY 2021 Budget</th>
<th>FY 2022 Budget</th>
<th>FY 2023 Adopted</th>
<th>Increase/Decrease</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating (Maintenance &amp; Operations)</td>
<td>$</td>
<td>0.17500</td>
<td>$</td>
<td>0.17500</td>
<td>$</td>
<td>0.15127</td>
</tr>
<tr>
<td>Debt (Interest &amp; Sinking)</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>0.02373</td>
</tr>
<tr>
<td>Total Tax Rate</td>
<td>$</td>
<td>0.17500</td>
<td>$</td>
<td>0.17500</td>
<td>$</td>
<td>0.17500</td>
</tr>
</tbody>
</table>
HB 1495 Requirements – Lobbying Expenditures

House Bill 1495 from the 86th Texas Legislature added a requirement for proposed budgets prepared by certain political subdivisions. The bill amended Texas Local Government Code section 140.0045 to require that proposed budgets include a line item indicating the amount of expenditures for “directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.” Both line items must allow “as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.”

### Institutional Memberships

<table>
<thead>
<tr>
<th>Membership</th>
<th>Annual Dues</th>
<th>% of dues devoted to Legislative Advocacy</th>
<th>$ amount devoted to Legislative Advocacy</th>
<th>Prior Year $ amount devoted to Legislative Advocacy</th>
</tr>
</thead>
<tbody>
<tr>
<td>TACC</td>
<td>$24,152.00</td>
<td>23.10%</td>
<td>$5,579.11</td>
<td>$4,987.06</td>
</tr>
<tr>
<td>TASB, Inc.</td>
<td>$1,800.00</td>
<td>15.00%</td>
<td>$270.00</td>
<td>$75.00</td>
</tr>
<tr>
<td>TCCTA</td>
<td>$350.00</td>
<td>10.00%</td>
<td>$35.00</td>
<td>$5.95</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$5,884.11</strong></td>
<td><strong>$5,068.01</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adopted in Budget 2022-2023

Legislative Advocacy Line Item Information