



TRINITY VALLEY  
COMMUNITY COLLEGE  
— ATHENS  
100 Cardinal Drive  
Athens, Texas 75751  
(903) 677-TVCC

TRINITY VALLEY  
COMMUNITY COLLEGE  
— TERRELL  
I-20 at Wilson Road  
P.O. Box 668  
Terrell, Texas 75160  
(972) 563-9573

TRINITY VALLEY  
COMMUNITY COLLEGE  
— PALESTINE  
Hwy. 19 North at 287  
P.O. Box 2530  
Palestine, Texas 75802  
(903) 729-0256

TVCC  
HEALTH SCIENCE CENTER  
800 Hwy. 243 West  
Kaufman, Texas 75142  
(972) 932-4309

August 14, 2023

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Jason Morrison, President

**RE:** 2023-2024 Budget Proposal

Please review the attached Fiscal Year 2023-2024 Budget Request & Prior Year Comparison.

Major items of note in the 2023-2024 budget are as follows:

1. Increase in Property Tax Revenue of \$2,065,891 (8.53%).
2. The In-District Ad Valorem Property Tax rate decreases from .115490/\$100 to .110990/\$100 (.0045 decrease) and Palestine Maintenance Ad Valorem Tax rate decreases from .047600/\$100 to .043020/\$100 (.00457 decrease). The In-District and Palestine Maintenance Tax rates are set below the Voter Approval rate of 8%. (.110992/\$100 and .043029/\$100)
3. Current figures under the new State funding formula indicate an increase of approximately \$1,977,457.
4. Tuition/fees remain relatively unchanged with a projected total of \$12,249,739.
5. COLA included in salary schedule is 4.5%. Movement down the pay scale (GPI) is 1% with a minimum of \$3,000.
6. Operation and Maintenance increase of 6.15%. Property and casualty insurance has been increased by \$280,991 based on numbers provided by Hibbs Hallmark. It should be noted that this is preliminary, pending results from Hibbs Hallmark shopping the insurance market with results presented August 16<sup>th</sup>. Highlights by category are included under the M&O tab.
7. Capital Reserve Fund budget - \$2,236,708 or 3.77% of revenue.
8. Contingency Funding - \$525,350. This number will change as the net budget changes.

We express appreciation to the board budget committee of Steve Grant, Mike Hembree and Dr. Clayton Gautreaux for the time, effort, and work on the 2023-2024 budget.

# Trinity Valley Community College (Excluding Palestine ISD)

## Fiscal Year 2023-2024

### Budget Cover Page

### August 28, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,833,233, which is a 14.26 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,241,705.

The members of the governing body voted on the budget as follows:

**FOR:** David Monk, Dr. Clayton Gautreaux, Michael Hembree, Dr. Terry Eason,  
Dr. Charlie Risinger, Steve Grant, Jerry Stone, Ron Day

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.110990/100	\$0.115490/100
No-New-Revenue Tax Rate:	\$0.102385/100	\$0.106939/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.102771/100	\$0.106939/100
Voter-Approval Tax Rate:	\$0.110992/100	\$0.115494/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Trinity Valley Community College (Excluding  
Palestine ISD) secured by property taxes: \$0

# Trinity Valley Community College (Palestine ISD Only)

## Fiscal Year 2023-2024

### Budget Cover Page

### August 28, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$55,796, which is a 9.09 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,855.

The members of the governing body voted on the budget as follows:

**FOR:** David Monk, Dr. Clayton Gautreaux, Michael Hembree, Terry Eason, Dr. Charlie Risinger, Steve Grant, Jerry Stone, Ron Day

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.043020/100	\$0.047600/100
No-New-Revenue Tax Rate:	\$0.039614/100	\$0.044075/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.039842/100	\$0.044075/100
Voter-Approval Tax Rate:	\$0.043029/100	\$0.047601/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Trinity Valley Community College (Palestine ISD Only) secured by property taxes: \$0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<div>FISCAL YEAR 2023 - 2024</div> <div>BUDGET REQUESTS &amp; PRIOR YEAR COMPARISON</div> <div>as of 7.31.2023</div>														
2															
3															
4		FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Original Budget	FY 22-23 Amended as of 7.31.2023	FY 22-23 Actuals YTD as of 7.31.2023	FY 22-23 Projected	Diff in FY 22-23 Budget vs Projected		FY 23-24 Requested 8.14.23		2023-2024 vs 2022-2023 Amend.		Diff by %
5	Tuition & Fees	\$ 13,146,572	\$ 11,342,375	\$ 11,748,247	\$ 12,582,512	\$ 12,582,512	\$12,106,629	\$ 12,108,000	(474,512)		\$ 12,249,739	x	\$ (332,773)		-2.64%
6	Grants	40,694	49,124	22,239	42,803	42,803	9,332	30,000	(12,803)		\$ 30,000	x	(12,803)		-29.91%
7	Sales & Services	132,508	122,283	139,987	109,720	109,720	138,786	140,000	30,280		\$ 140,000	x	30,280		27.60%
8	Athletics	35,804	13,433	39,519	23,000	23,000	20,137	23,000	-		\$ 23,000	x	0		0.00%
9	Housing	680,320	664,858	812,447	950,516	950,516	955,054	984,000	33,484		\$ 984,000	x	33,484		3.52%
10	Food Service	1,202,582	979,509	1,225,270	1,288,164	1,288,164	1,513,465	1,520,000	231,836		\$ 1,556,743	x	268,579		20.85%
11	Bookstore	2,144,452	1,795,822	1,849,835	1,998,604	1,998,604	1,524,071	2,017,145	18,541		\$ 2,031,789	x	33,185		1.66%
12	Other Auxiliary Income	19,977	21,673	21,285	23,763	23,763	19,074	24,000	237		\$ 24,000	x	237		1.00%
13	Other Income	129,274	184,069	132,298	191,522	191,872	107,211	128,076	(63,796)		\$ 128,077	x	(63,795)		-33.25%
14	State Appropriations	11,953,213	11,945,116	10,286,862	10,291,910	10,291,910	9,308,937	10,291,910	-		\$ 12,265,091	x	1,973,181		19.17%
15	State Funds Benefits Paid	2,736,565	2,727,168	2,672,827	2,642,514	2,642,514	2,373,192	2,642,514	-		\$ 2,753,845		111,331		4.21%
16	Ad Valorem Taxes	17,218,610	19,051,866	21,121,452	24,226,941	24,226,941	22,268,587	23,015,593	(1,211,348)		\$ 26,292,832	x	2,065,891		8.53%
17	Gifts	883,000	-	1,995	-	198,500	290,000	290,000	91,500		\$ -	x	(198,500)		-100.00%
18	Investment Income	254,764	96,632	117,208	104,339	104,339	510,213	718,212	613,873		\$ 850,000	x	745,661		714.65%
19	Other Sources	1,353,777	4,582,338	4,164,037	1,159,998	1,214,131	2,300,168	2,300,168	1,086,037		\$ -	x	(1,214,131)		-100.00%
20															
21	Total Revenues	\$ 51,932,112	\$ 53,576,266	\$ 54,355,506	\$ 55,636,306	\$ 55,889,289	\$ 53,444,855	\$ 56,232,618	\$ 343,329		\$ 59,329,116		\$ 3,439,827		6.15%
22															
23	Expenses														
24															
25	Personnel														
26															
27	Administration	\$ 3,317,973	\$ 3,510,105	\$ 3,623,829	\$ 3,678,061	\$ 3,628,391	\$ 3,330,226	\$ 3,632,973	4,582		\$ 3,743,216		\$ 114,825		3.16%
28	Faculty FT	9,807,826	8,855,300	8,800,357	9,585,634	9,572,834	8,406,427	\$ 9,170,647	(402,187)		9,951,810	p	\$ 378,976		3.96%
29	Faculty PT	1,318,425	1,540,402	1,809,436	1,970,146	1,970,146	1,800,220	\$ 1,963,876	(6,270)		1,970,146		\$ -		0.00%
30	Staff FT	6,200,186	6,310,034	6,889,816	8,096,970	8,012,876	7,101,124	\$ 7,746,681	(266,195)		8,679,236		\$ 666,360		8.32%
31	Staff PT (No Benefits)	656,808	619,119	619,765	558,353	597,136	562,825	\$ 613,991	16,855		574,402		\$ (22,734)		-3.81%
32	Student	61,316	42,953	75,664	79,588	101,507	70,009	\$ 76,373	(25,134)		70,959		\$ (30,548)		-30.09%
33															
34	Total Salaries	\$ 21,362,534	\$ 20,877,913	\$ 21,818,866	\$ 23,968,752	\$ 23,882,890	\$ 21,270,830	\$ 23,204,541	\$ (678,349)		\$ 24,989,769		\$ 1,106,879		4.63%
35															
36	Benefits														
37															
38	Benefits - TVCC Paid and State Paid Insura	\$ 4,794,605	\$ 4,844,040	\$ 4,887,480	\$ 5,386,487	\$ 5,237,516	4,539,453	\$ 4,952,131	(285,385)		\$ 5,463,102		\$ 225,586		4.31%
39	Benefits - TVCC Paid Retirement	873,368	857,721	947,975	938,022	1,082,492	1,003,469	\$ 1,094,693	12,201		1,118,786		\$ 36,294		3.35%
40	Benefits - State Paid Retirement	698,088	695,096	730,737	715,241	721,666	749,232	\$ 817,344	95,678		784,793		\$ 63,127		8.75%
41	Payroll Taxes	1,553,548	1,569,862	1,590,091	1,836,460	1,836,460	1,559,268	\$ 1,701,019	(135,441)		\$1,911,717		\$ 75,257		4.10%
42	Other Benefits	436,127	872,532	484,374	515,307	515,307	397,226	\$ 433,338	(81,969)		581,800	x	\$ 66,493		12.90%
43													-		
44	Total Benefits	\$ 8,355,736	\$ 8,839,251	\$ 8,640,657	\$ 9,391,517	\$ 9,393,441	\$ 8,248,648	\$ 8,998,525	\$ (394,916)		\$ 9,860,198		\$ 466,757		4.97%
45															
46	Total Personnel	\$ 29,718,271	\$ 29,717,164	\$ 30,459,523	\$ 33,360,269	\$ 33,276,331	\$ 29,519,478	\$ 32,203,067	\$ (1,073,264)		\$ 34,849,967		\$ 1,573,636		4.73%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	BUDGET REQUESTS & PRIOR YEAR COMPARISON as of 7.31.2023														
3															
4		FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Original Budget	FY 22-23 Amended as of 7.31.2023	FY 22-23 Actuals YTD as of 7.31.2023	FY 22-23 Projected	Diff in FY 22-23 Budget vs Projected		FY 23-24 Requested 8.14.23		2023-2024 vs 2022-2023 Amend.		Diff by %
47															
48	Maintenance and Operations														
49															
50	Travel	\$ 556,875	\$ 360,824	\$ 690,026	\$ 1,341,858	\$ 1,292,668	871,479	\$ 925,000	(367,668)		\$ 1,522,281		\$ 229,613		17.76%
51	Supplies and Materials	1,366,222	1,336,871	1,527,791	1,964,227	2,105,229	1,354,366	1,625,000	(480,229)		2,248,455		143,226		6.80%
52	Bookstore Purchases for Resale	1,600,895	1,409,022	1,593,025	1,802,500	1,801,500	1,207,351	1,959,639	158,139		1,802,500		1,000		0.06%
53	Library Resources	247,470	192,113	217,252	265,335	260,109	179,012	271,606	11,497		267,885		7,776		2.99%
54	Equipment and Furniture	1,154,077	444,795	1,089,158	1,301,899	1,651,634	881,273	1,341,512	(310,122)		1,612,300		(39,334)		-2.38%
55	Repairs and Maintenance	534,365	507,464	617,754	1,023,871	1,157,086	802,031	1,131,465	(25,621)		1,176,310		19,224		1.66%
56	Major Repairs	420,677	1,426,519	481,599	450,000	248,004	13,877	186,037	(61,967)		475,000		226,996		91.53%
57	Services	4,046,077	4,033,172	4,791,336	5,519,179	5,691,509	4,341,334	5,690,000	(1,509)		5,629,601		(61,908)		-1.09%
58	Payments for Collections of Taxes	446,272	496,768	502,290	629,057	629,057	581,537	629,057	-		663,480		34,423		5.47%
59	Institutional Scholarships	1,821,390	1,759,900	1,770,988	2,586,741	2,454,151	2,208,946	2,320,946	(133,205)		2,454,913		762		0.03%
60	Communications	426,219	396,985	464,447	732,439	686,702	514,935	527,648	(159,054)		946,920		260,218		37.89%
61	Utilities	926,351	904,737	1,025,533	1,049,800	1,048,041	932,136	1,308,151	260,110		1,059,237		11,196		1.07%
62	Memberships and Dues	138,581	153,684	171,841	207,758	224,592	126,207	225,330	738		231,511		6,919		3.08%
63	Insurance	528,474	621,265	639,798	841,554	841,715	563,063	840,201	(1,514)		1,208,601		366,886		43.59%
64	Interest Expense	75,180	54,058	-	-	-	-	-	-		-		-		
65	Other Expenses	(214,702)	(162,023)	(77,638)	87,207	101,854	1,026,632	1,127,358	1,025,504		136,097		34,243		33.62%
66															
67	Total Maintenance and Operations	\$ 14,074,423	\$ 13,936,154	\$ 15,505,201	\$ 19,803,425	\$ 20,193,851	15,604,180	\$ 20,108,951	\$ (84,900)		\$ 21,435,091		\$ 1,241,240		6.15%
68															
69	Total Expenses	\$ 43,792,694	\$ 43,653,318	\$ 45,964,723	\$ 53,163,694	\$ 53,470,182	\$ 45,123,658	\$ 52,312,018	\$ (1,158,164)		\$ 56,285,058		\$ 2,814,876		5.26%
70															
71	Other Expenditures														
72															
73	Contingency Funding	\$ -	\$ -	\$ -	\$ 275,123	\$ 221,618	\$ -	\$ -	\$ (221,618)		\$ 525,350		\$ 303,732		137.05%
74	Capital Reserve Funding		-	-	2,097,489	2,097,489	-	-	(2,097,489)		2,236,708		139,219		6.64%
75	Bad Debt Expense	(137,451)	72,092	291,765	100,000	100,000	2,459	290,000	190,000		282,000		182,000		182.00%
76	Bond and Lease Principal Payments	1,225,000	1,225,000	25,000	-	-	-	-	-		-		-		
77	Depreciation				-	-	-	-	-		-		-		
78															
79	Total Capital Outlay and Other	\$ 1,087,549	\$ 1,297,092	\$ 316,765	\$ 2,472,612	\$ 2,419,107	\$ 2,459	\$ 290,000	\$ (2,129,107)		\$ 3,044,058		\$ 624,951		25.83%
80															
81	Total Expense Budget	\$ 44,880,243	\$ 44,950,410	\$ 46,281,489	\$ 55,636,306	\$ 55,889,289	\$ 45,126,117	\$ 52,602,018	\$ (3,287,271)		\$ 59,329,116		\$ 3,439,827		6.15%
82															
83	Revenues over Expenses	\$ 7,051,869	\$ 8,625,856	\$ 8,074,017	\$ -	\$ -	\$ 8,318,738	\$ 3,630,600	\$ 3,630,600		\$ 0		\$ 0		
84															
85	Explanation of Excess Balance in Revenues Over Expenses														
86															

## Maintenance & Operation Increases

### Travel

Department 10004 (Drama) <ul style="list-style-type: none"> <li>Cost to attend TETA Theatre-fest for 2 faculty, 1 staff and 6 students, September 28-30, 2023, in Denton, TX (did not attend 22-23 year) per Kristin Huggins.</li> </ul>	6,846
Department 12002 (English) <ul style="list-style-type: none"> <li>DECO English deactivated and budget moved to this department. Travel cost by professors to travel between Athens and Palestine per Amy Rogers.</li> </ul>	9,836
Department 13002 (Mathematics) <ul style="list-style-type: none"> <li>DECO Math deactivated and budget moved to this department. Travel costs for 3 instructors to teach multiple dual credit math courses at various high schools in the district. Terrell faculty to travel to Crandall High School 2 days per week. Includes new costs for Terrell faculty to attend conferences: TCCTA, AMATYC and TexMATH per Debra Smith and Dre Johnson.</li> </ul>	7,328
Department 15009 (Economics) <ul style="list-style-type: none"> <li>Travel costs and registration fees for Mountain Plains Business Ed Assn, National Economic Teaching Assn, and Texas Business and Technology Educators Assn Regional Meeting per Debra Smith.</li> </ul>	5,583
Department 21008 (Admin/Secretarial Services) <ul style="list-style-type: none"> <li>In addition to travel budgeted prior year, includes lodging, airfare and other travel costs for faculty attending Advance CTE (6 days/nights), NTCCC, Vision TECH and TCCTA per Richard Crosby.</li> </ul>	5,400
Department 22005 (Cosmetology) <ul style="list-style-type: none"> <li>Travel costs related to the RDA Hair Show, Armstrong Hair Show, International Hair Show and TCCTA for Cosmetology Instructors per Richard Crosby.</li> </ul>	6,808
Department 30005 (Provost) <ul style="list-style-type: none"> <li>Increased cost for Terrell and Palestine AACC Conference. Increased cost of registration fees for new conferences per Jason Smith and Dre Johnson.</li> </ul>	5,800
Department 30006 (AVP Innovation & Support) <ul style="list-style-type: none"> <li>Travel expenses and registration fees related to AACC John E. Roueche Future Leaders Institute per Kristin Huggins.</li> </ul>	3,731
Department 31004 (Choir) <ul style="list-style-type: none"> <li>Travel costs of choir tour trip May 2024 to New Orleans, LA, as well as expenses for TMEA and TAMS in early 2024 per Kristin Huggins.</li> </ul>	4,372
Department 31007 (Beef Cattle Show Team) <ul style="list-style-type: none"> <li>Additional cattle shows are planned that were not attended in 22-23 per John Placyk.</li> </ul>	4,330
Department 43504 (Media Support Services) <ul style="list-style-type: none"> <li>Increase in travel cost is for registration fees and travel to COMTEC, TCEA, TxDLA, SQL training and Agile training as well as travel between campuses for classroom technology maintenance per Myles Pennington.</li> </ul>	10,334
Department 45003 (Registrar) <ul style="list-style-type: none"> <li>Expenses for travel and registration fees for TACRAO conference twice per year for registrar and assistant registrar and additional cost of Ellucian Live per Caroline Whitaker.</li> </ul>	4,332

Department 45004 (School Relations & Recruiting) <ul style="list-style-type: none"> <li>Added second recruiter and 2 admission specialists to this department so increased travel costs both in general and to conferences per Courtney Skiles.</li> </ul>	10,036
Department 45008 (Student Retention) <ul style="list-style-type: none"> <li>Traveling expenses and registration fees increased due to multiple new conferences and a trip as well as increased cost for conferences. Planned conferences include: TxNCLCA, University Tour Days, CSRDE, Student Cultural Awareness trip, Equity and Diversity Conference and NASPA Virtual per Holley Collier.</li> </ul>	6,009
Department 40001 (Governing Board) <ul style="list-style-type: none"> <li>Trustee is traveling to more state conferences this year per Norma Sheram.</li> </ul>	5,430
Department 44003 (Campus Police) <ul style="list-style-type: none"> <li>Increased fuel cost for patrol vehicles on campus as well as patrol vehicles traveling between campuses. Also increasing cost for meals when traveling per Heath Cariker.</li> </ul>	5,105
Department 46002 (Accounting Services) <ul style="list-style-type: none"> <li>Increased travel and registration fees for technical training for Ellucian Live (\$2000 each for 3 employees) per Stephanie Golem.</li> </ul>	5,327
Department 50001 (Athletics General) <ul style="list-style-type: none"> <li>Increase to cover anticipated post season travel (playoff reserve). In addition, registration fees have increased for NJCAA, Coaching Assn and Administrative Assn per Eddie Kite.</li> </ul>	55,576
Department 50004 (Men's Basketball) <ul style="list-style-type: none"> <li>Travel expenses to increase due to additional out of state transportation and a small increase of student athlete per diem per Guy Furr.</li> </ul>	5,657
Department 50005 (Women's Basketball) <ul style="list-style-type: none"> <li>Additional travel costs due to increase in both in and out of state travel games per Precious Ivy.</li> </ul>	12,050
Department 50006 (Football) <ul style="list-style-type: none"> <li>Increase in travel due to increases in fuel costs and transportation fees as well as lack of availability of buses which requires leasing charter buses per Sherard Poteete.</li> </ul>	8,367
Department 50007 (Softball) <ul style="list-style-type: none"> <li>Travel costs higher due to higher driver costs and more road games as well as fielding a full team of 24 (21 last year) this year. Also, the coaching convention is out of state this year and we have a slight increase in student athlete meal per diem per Maria Winn-Ratliff.</li> </ul>	5,785
<b>TOTAL TRAVEL</b>	<b>\$194,042</b>

## Supplies and Materials

Welding, 11-20-22019-551115-01 (Supplies: Instructional: Athens) <ul style="list-style-type: none"> <li>Increase due to inadvertently not budgeting this line item in prior year per Tom Sheram.</li> </ul>	28,504
Vocational Nursing, 11-20-20007-551115-07/08 (Supplies: Instructional: THSC and Palestine Workforce) <ul style="list-style-type: none"> <li>ATI fees (collected in lab fees) have been increased for all semesters per John Placyk and Jason Smith.</li> </ul>	37,232
Associate Degree Nursing, 11-20-20001-551115-07 (Supplies: Instructional: THSC) <ul style="list-style-type: none"> <li>Moving to ATI packages for freshmen and HESI packages for sophomores. The cost of these packages will be covered with revenue from lab fees per Jason Smith.</li> </ul>	160,094
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$225,830</b>

## Library Resources

Learning Resource Center, 11-22-43002-551315-all locations (Library Resources: Film/Copyright) <ul style="list-style-type: none"> <li>Services include streaming video collections that support all campuses and all programs. HSC BSN program necessitates broader depth of information, hence additional cost this year per Karla Bryan.</li> </ul>	6,766
Learning Resource Center, 11-22-43002-551320-all locations (Library Resources: E-Books) <ul style="list-style-type: none"> <li>Increase in costs is to maintain numerous "collections" that automatically "weed" out books that are older than five years and replace those automatically to retain currency per Karla Bryan.</li> </ul>	14,210
<b>TOTAL LIBRARY RESOURCES</b>	<b>\$20,976</b>

## Equipment and Furniture

IT System Support Services, 11-22-43506-553110-01 (Equipment > \$5k) <ul style="list-style-type: none"> <li>Purchase of Cisco Blades to replace server blades purchased in 2015 and purchase of Cisco UCS memory upgrades for blades purchased in 2018 per Alicia Coan.</li> </ul>	143,742
Welding, 11-20-22019-553110-01 (Equipment > \$5k) <ul style="list-style-type: none"> <li>Purchase of automatic horizontal band saw used in all pipe welding classes to allow students to spend less time preparing pipe and more time welding pipe. Also increased to purchase Prism dual arm smoke extraction machines for TIG shop per Richard Crosby.</li> </ul>	126,220
<b>TOTAL Equipment and Furniture</b>	<b>\$269,962</b>



## Repairs and Maintenance

<ul style="list-style-type: none"> <li>IT System Support Services 11-22-43506-554110-01 (Repair &amp; Maint.: Equipment: Athens) – Purchase of Barracuda Spam Firewall per Alicia Coan.</li> </ul>	85,285
<ul style="list-style-type: none"> <li>Repair &amp; Maint., 11-25-48008-554120-01 (Repair &amp; Maint.: Building: Athens) – This account has increased due to partial roof replacements on both the fitness center and gym as well as replacing all windows in the fitness center per Tony Buford.</li> </ul>	38,000
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>\$123,285</b>

## Major Repairs

<ul style="list-style-type: none"> <li>Major Repairs, 11-25-48010-554125-01 (Major Repairs: Athens) – This account has increased because we are replacing outside air units and controls for Gibbs Building, repairing water runoff retention at Welding Building and installing new pad and shed for bus barn per Tony Buford.</li> </ul>	325,000
<b>TOTAL MAJOR REPAIRS</b>	<b>\$325,000</b>

## Payments for the Collection of Taxes

Taxes, 11-24-40003-561005-01 (Taxes: Appraisal Dist. Fees: All Campuses) <ul style="list-style-type: none"> <li>Increase projected due to higher Appraisal District Budgets per David Hopkins.</li> </ul>	10,435
Taxes, 11-24-40003-561006-01 (Taxes: Tax Assessor/Collector Fees: All Campuses) <ul style="list-style-type: none"> <li>Increase projected due to higher collection fees per David Hopkins.</li> </ul>	24,257
<b>TOTAL PAYMENTS FOR THE COLLECTION OF TAXES</b>	<b>\$34,692</b>

## Communications

Network Support Services, 11-22-43505-556125-01 (Communications: Telecom: Athens) <ul style="list-style-type: none"> <li>Increased cost is to change telephone service to SIP service to replace vast majority of PRI services for all campuses per Lonie Packer.</li> </ul>	91,584
Network Support Services, 11-22-43505-556115-01 (Communications: Internet: Athens) <ul style="list-style-type: none"> <li>Increased cost is due to reduction of grant for alternate path from LEARN per Lonie Packer.</li> </ul>	41,582
Marketing & Communications, 11-24-47002-556110-01 (Communications: Internet: Athens) <ul style="list-style-type: none"> <li>Increased cost of comprehensive marketing plan including print, video, and streaming TV ads per Phillip Parnell.</li> </ul>	149,000
<b>TOTAL COMMUNICATIONS</b>	<b>\$282,166</b>

## Insurance

<ul style="list-style-type: none"> <li>Insurance, Property and Casualty increased due to high renewal quotes from Hibbs Hallmark &amp; Co. for this coming fiscal year.<sup>1</sup> These numbers are preliminary pending final results from Hibbs Hallmark &amp; Co. per David Hopkins.</li> </ul>	280,991
<ul style="list-style-type: none"> <li>Insurance, Athletics increased due to anticipated cost increases for this coming fiscal year per Troy Scott.</li> </ul>	23,107
<b>TOTAL INSURANCE</b>	<b>\$304,098</b>

## Other Expenses

General Institutional, 11-24-41020-560008-01 (Other Expense: Graduation Exp: Athens) <ul style="list-style-type: none"> <li>Increase due to cost increases for graduation items: caps and gowns up \$3 each, diplomas and tubes increased also per Cortney Curran.</li> </ul>	7,250
Cardettes, 11-22-31002-560099-01 (Other Exp: Other: Athens) <ul style="list-style-type: none"> <li>Increase due to planned additional events including Spring Production, Dance Your Heart Out Camp and Summer housing camps per Emma Cox.</li> </ul>	8,440
Human Resources & Payroll, 11-24-46003-560010-01 (Other Expense: Professional Development: Athens) <ul style="list-style-type: none"> <li>Purchase Employee Learning Management System called Cornerstone (courses for employee professional development/training) per Janene Dotts.</li> </ul>	9,200
<b>TOTAL OTHER EXPENSES</b>	<b>\$24,890</b>