

**AGENDA
BOARD OF TRUSTEES OF BLINN COLLEGE DISTRICT**

**Board Room, Third Floor, Administration Building
Blinn-Brenham Campus, 802 Green Street, Brenham, Texas**

Special Meeting, Tuesday, August 26, 2025, 9:45 AM

NOTE: The subjects to be discussed or considered or upon which any formal action may be taken are as follows. Items do not have to be considered in the same order as shown on meeting notice.

1. **CALL MEETING TO ORDER**

Ms. Allison Bentke - Approximately 2 minutes

The Texas Government Code permits this Board of Trustees to meet in a closed executive session for the following reasons, among others:

To consult with the College District's attorneys on matters deemed privileged by the Texas Disciplinary Rules of Professional Conduct or Government Code § 551.071,

To deliberate regarding real property, under § 551.072; a prospective gift, under § 551.073; certain personnel matters, under § 551.074; security devices or security audits, under § 551.076; and economic development negotiations, under § 551.087.

If the Board meets in closed session, we will announce the particular section under which we will be doing so prior to initiating the closed portion of the meeting.

2. **PUBLIC COMMENT**

Ms. Allison Bentke

3. **DISCUSSION AND POSSIBLE ACTION ITEMS:**

A) Approval and Adoption of a Resolution for the 2025 Tax Rate

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Dr. Clen Burton - Approximately 30 minutes

4. **ADJOURNMENT**

Ms. Allison Bentke

If the Board elects to convene in closed session, the Board will only do so in accordance with the Texas Open Meetings Act.

Disability Access Statement: This meeting is wheelchair accessible. The accessible entrance is located at the Blinn Boulevard entrance to the Student Center. Accessible parking spaces are located adjoining the entrance. Auxiliary aids and services are available upon request; interpreters for the deaf must be requested twenty-four (24) hours before the meeting by calling 979-830-4211 for assistance.

Agenda Item 3A

August 26, 2025

SUBJECT:

Approval and Adoption of a Resolution for the 2025 Tax Rate

RECOMMENDATION:

That the Board of Trustees approve and adopt a Resolution to set tax rate of \$0.0438 which is above the No New Revenue tax rate but below the Voter Approval tax rate.

RATIONALE:

The Washington County Chief Appraiser, Dyann White, determined the No New Revenue tax rate to be \$0.0404 per \$100.00 of property value and the Voter Approval tax rate to be \$0.0439 per \$100.00 of property value. The Brenham Banner-Press published a tax notice on or about August 20, 2025. The following are the potential tax rates with the associated revenue:

- A. \$0.0421 (Current tax rate) would yield an estimated \$3,075,732 in tax revenue (approximately \$107,542 above the No New Revenue tax rate) (equates to approximately \$42.10 in annual taxes on a \$100,000 home).
- B. \$0.0404 (No New Revenue tax rate) would yield an estimated \$2,968,190 in tax revenue (equates to approximately \$40.40 in annual taxes on a \$100,000 home).
- C. \$0.0438 (Recommended tax rate) would yield an estimated \$3,183,274 in tax revenue (Approximately \$215,084 in additional tax revenue compared to the No New Revenue rate) (equates to approximately \$43.80 in annual taxes on a \$100,000 home).
- D. \$0.0439 (Voter Approval tax rate) would yield an estimated \$3,189,600 in tax revenue (Approximately \$221,410 in additional tax revenue compared to the No New Revenue rate) (equates to approximately \$43.90 in annual taxes on a \$100,000 home).

Pursuant to Texas Tax Code § 26.05 and Education Code § 130.121, the Board of Trustees must approve and adopt a Resolution (Attachment I) to adopt a tax rate of \$0.0438.

On August 12, 2025, the Administration met with the Budget, Audit, Investment, and Finance (BAIF) Committee of the Board of Trustees. BAIF committee members present were Committee Chair, Jim Kolkhorst, Board Chair, Allison Bentke, and Rebecca Ehlert (attended virtually) Additional Trustees, Randy Wells, Diane Kettler, Dennis Crowson, and Richard O'Malley attended the meeting. The Committee recommends the Board propose a tax rate of \$0.0438 during the August 19, 2025 Board of Trustees meeting. On August 19, 2025, the Board of Trustees approve a proposed tax rate of \$0.0438.

BUDGETARY CONSIDERATIONS:

- A. Current Tax Rate: \$107,542 additional tax revenue in 2026 compared to 2025
- B. No New Revenue Tax Rate: No additional tax revenue in 2026 compared to 2025

- C. Recommended Tax Rate: \$215,084 additional tax revenue in 2026 compared to 2025
- D. Voter Approval Tax Rate: \$221,410 additional tax revenue in 2026 compared to 2025

RESOURCE PERSONNEL:

Vicki Ward, Assistant Vice Chancellor, Business and Finance

ATTACHMENTS:

- Attachment A: Blinn College District Estimated 2025 Tax Levy
- Attachment B: Overview of Legal Requirements of the Property Tax Code
- Attachment C: Blinn College District Tax Rate History
- Attachment D: Washington County Tax Rates
- Attachment E: Statewide 2024 Tax Rate Comparison of Community Colleges
- Attachment F: Revenue Source as a Percentage of Total Revenue
- Attachment G: Blinn College District Estimated Local Maintenance and Operating Costs
Brenham Campus
- Attachment H: Tax Rate Calendar 2025
- Attachment I: Resolution to Adopt Tax Rate

Respectfully Submitted by:



Clen Burton, Ph.D. CPA
Vice Chancellor, Business and Finance/CFO



Mary Hensley, Ed.D.
Chancellor

**Blinn College District
Estimated 2025 Tax Levy
August 26, 2025**

	<u>2024-2025</u>	<u>2025-2026</u>	<u>Net Increase in Value</u>
After Freeze Taxable Value	\$ 5,931,680,105	\$ 6,455,108,911	\$ 523,428,806

Note: Approximately \$148,159,539 of the Taxable value is related to new improvements of property.

	<u>No New Revenue Rate</u>	<u>College Current Rate</u>	<u>Voter Approval Rate</u>	<u>Administration's Recommended Rate</u>
Rate	\$ 0.0404	\$ 0.0421	\$ 0.0439	\$ 0.0438
Levy	2,607,864	2,717,601	2,833,793	2,827,338
98% of Levy	2,555,707	2,663,249	2,777,117	2,770,791
Less Discount Loss	60,000	60,000	60,000	60,000
	<u>\$ 2,495,707</u>	<u>\$ 2,603,249</u>	<u>\$ 2,717,117</u>	<u>\$ 2,710,791</u>
Add Over 65/Disabled Levy	\$ 472,483	\$ 472,483	\$ 472,483	\$ 472,483
Total Estimated Tax Levy	<u><u>\$ 2,968,190</u></u>	<u><u>\$ 3,075,732</u></u>	<u><u>\$ 3,189,600</u></u>	<u><u>\$ 3,183,274</u></u>
Variance Compared to No New Revenue Rate		\$ 107,542	\$ 221,410	\$ 215,084

	<u>Impact to Homestead Owners</u>			
	<u>No New Revenue Rate</u>	<u>College Current Rate</u>	<u>Voter Approval Rate</u>	<u>Administration's Recommended Rate</u>
Home Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Annual Tax Cost	\$ 40.40	\$ 42.10	\$ 43.90	\$ 43.80
Monthly Tax Cost	\$ 3.37	\$ 3.51	\$ 3.66	\$ 3.65
Daily Tax Cost	\$ 0.11	\$ 0.12	\$ 0.12	\$ 0.12

Overview of Legal Requirements of the Property Tax Code For Setting Tax Rate (2025)

1. The board must set the tax rate before the later of: Sept. 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit.
2. The College received No New Revenue and Voter Approval tax rates on August 1.

No New Revenue Rate: \$0.0404/ \$100 valuation; Estimated Tax Revenue: \$2,968,190
Voter Approval Rate: \$0.0439 / \$100 valuation; Estimated Tax Revenue: \$3,189,600

3. The rate must be set by resolution or order.
4. The vote must be separate from the vote adopting the budget.
5. The *Property Tax Code* provides that the vote setting a tax rate that exceeds the lower of the Voter Approval Rate or the **No New Revenue Rate** must:
 - Be a record vote with a quorum (at least 60 percent of the members) of the governing body voting in favor. Vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item.
 - Specific language and type sizes must be used in the order or resolution if the taxes imposed exceed the amount imposed for the preceding year.
 - Follow one public hearing.
 - The College will hold a public hearing after the fifth day after the date the notice of the public hearing is given. The hearing must be on a weekday that is not a public holiday. The governing body may adopt the tax rate at this hearing.
 - The notice must follow a specific form and include substantial detail as outlined in *Property Tax Code Sec.26.06 (b)*
 - The taxing unit, Blinn College District, operates an internet website; therefore, the College will post the notice on the website from the publication date of notice of public hearing.
 - At the public hearing, the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate.
 - The notice of the public hearing required by subsection (b) must contain a statement that is substantially the same as the statement required by *Property Tax Code Sec.26.06 (b)*.

*Note: The definition of **No New Revenue tax rate** is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years.*

Blinn College District
 Tax Rate History
 August 26, 2025

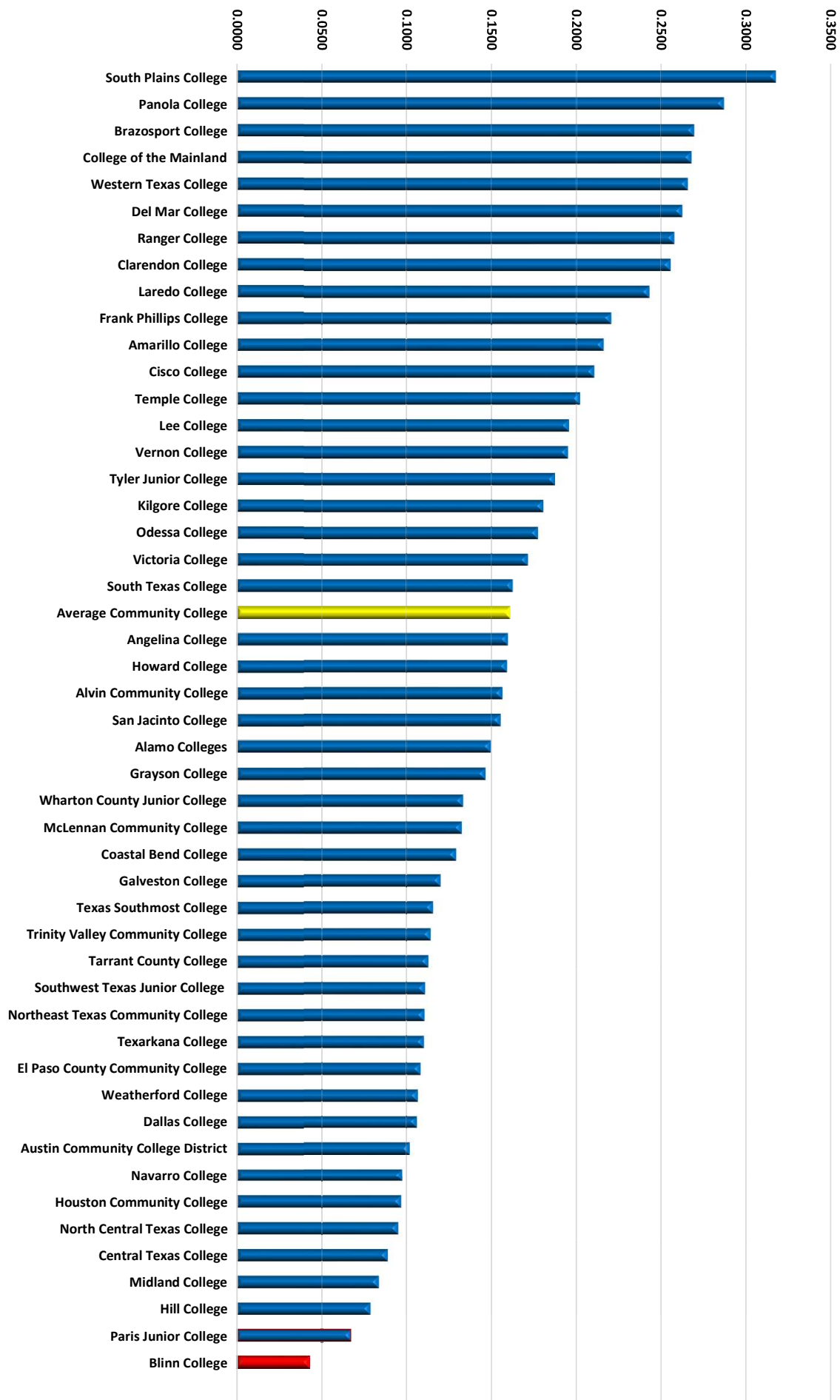
Tax Rate Year	Fiscal Year	No New Revenue Tax Rate	Voter Approval Tax Rate	Board Adopted Tax Rate	
2009	2010	\$0.0545	\$0.0589	\$0.0545	*
2010	2011	\$0.0559	\$0.0604	\$0.0559	*
2011	2012	\$0.0566	\$0.0611	\$0.0566	*
2012	2013	\$0.0567	\$0.0612	\$0.0567	*
2013	2014	\$0.0557	\$0.0602	\$0.0600	
2014	2015	\$0.0584	\$0.0631	\$0.0584	*
2015	2016	\$0.0557	\$0.0602	\$0.0601	
2016	2017	\$0.0608	\$0.0656	\$0.0601	**
2017	2018	\$0.0576	\$0.0622	\$0.0601	
2018	2019	\$0.0592	\$0.0639	\$0.0601	
2019	2020	\$0.0528	\$0.0570	\$0.0560	
2020	2021	\$0.0562	\$0.0611	\$0.0560	**
2021	2022	\$0.0513	\$0.0534	\$0.0513	*
2022	2023	\$0.0377	\$0.0465	\$0.0377	*
2023	2024	\$0.0363	\$0.0413	\$0.0363	*
2024	2025	\$0.0366	\$0.0422	\$0.0421	
2025	2026	\$0.0404	\$0.0439		

* Board adopted No New Revenue tax rate
 **Board adopted tax rate lower than NNR tax rate.

Washington County
Tax Rates

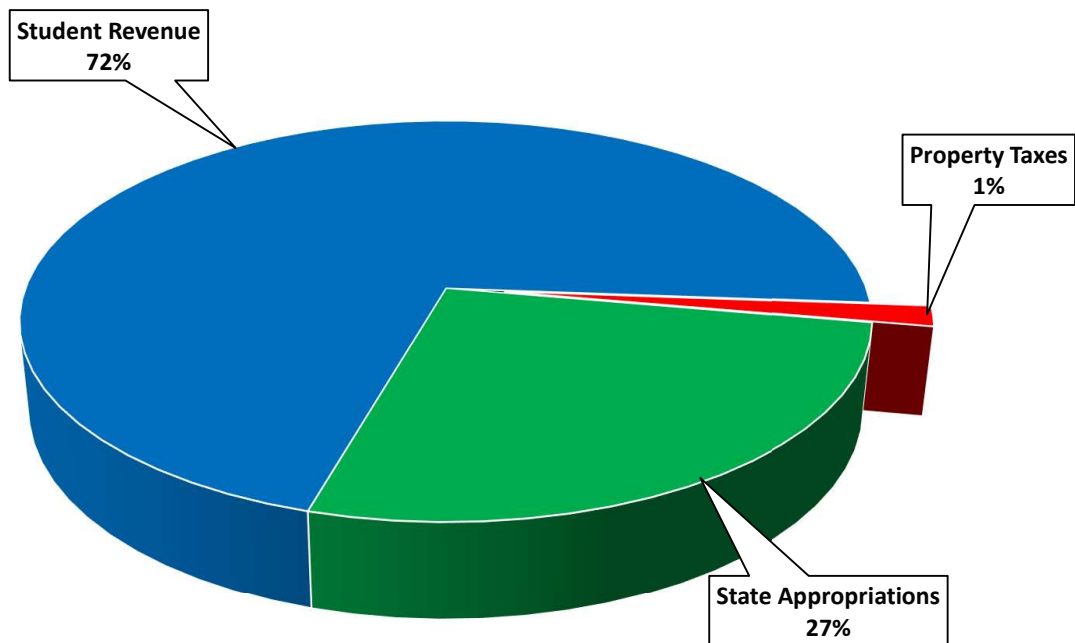
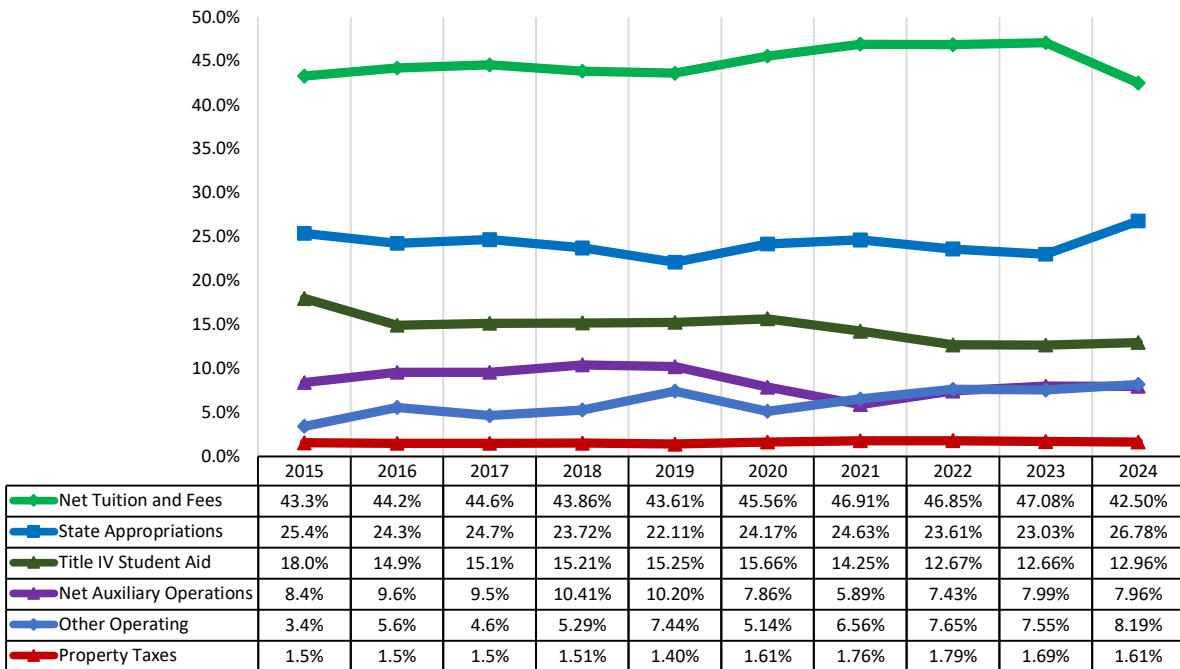
ENTITY

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Burton I.S.D.	1.1700	1.1700	1.1700	1.1700	1.0449	1.0413	0.9782	1.0546	0.9380	0.9455
Giddings I.S.D.	1.4000	1.4000	1.4000	1.4000	1.2997	1.2764	1.2030	1.1385	0.9080	0.8604
Brenham I.S.D.	1.1350	1.1350	1.1250	1.1250	1.0500	1.0458	0.9884	0.9346	0.7693	0.7469
County Wide Avg	0.7009	0.7093	0.7063	0.7089	0.6668	0.6621	0.5732	0.5634	0.4937	0.4825
City of Brenham	0.4731	0.5070	0.5170	0.5170	0.5140	0.5040	0.4940	0.4737	0.4584	0.4584
Washington County	0.5211	0.5271	0.5171	0.5171	0.4950	0.4950	0.5032	0.3860	0.3840	0.3840
Oak Hill FWD	0.3478	0.3750	0.3615	0.3819	0.3750	0.3783	0.3659	0.3501	0.3249	0.3129
Pecan Glen Road							0.1500	0.3739	0.3340	0.2977
City of Burton	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.4246	0.3213	0.2900	0.2973
Blinn College	0.0601	0.0601	0.0601	0.0601	0.0560	0.0560	0.0513	0.0377	0.0363	0.0421



8 Statewide 2024 Tax Rate Comparison
of Community Colleges

REVENUE SOURCE AS A PERCENTAGE OF TOTAL REVENUE



Blinn College District
Estimated Local Maintenance and Operating Costs
Brenham Campus
August 26, 2025

Brenham Campus:		Sq. Foot
Student Housing:	874 beds located in 12 buildings	245,075
Classroom/Faculty Offices:	All or sections of 16 buildings for classroom/office	298,904
Administration:	Primarily in the Administration Building and Old Main	78,089
Common Space:	Library, Gymnasiums, Student Center, O'Donnell, Coatney Center, Kruse Center, Health Clinic	208,521
Maintenance Facilities:	Maintenance buildings	21,219

The Brenham campus has 48 buildings with a total square footage of approximately: 851,808

Value of Brenham Campus Facilities:

The value of the Brenham Campus facilities based on the amount of insurance coverage: \$ 203,187,070

Existing Facility Expense for Brenham Campus

The facility expense is reflected in seven categories:

		Budget
		2024-2025
1	Salaries and Benefits	\$ 1,431,934
2	Property Insurance	490,781
3	Utilities	730,000
4	Maintenance Service Contracts	1,223,120
5	Facility Maintenance	411,216
6	Renovation and Repairs	1,248,000
7	Miscellaneous	71,151
Total		\$ 5,606,202

- 1 Salaries and Benefits: Twenty (19) full-time employees
- 2 Property Insurance: Property insurance for the Brenham Campus
- 3 Utilities: Brenham campus utility expense excluding Auxiliaries
- 4 Maintenance Service Contract: Services provided by outsourced vendors
 - Custodial
 - Grounds
 - HVAC (chiller control maintenance)
 - Elevator
 - Pest Control
 - Fire/Safety/Alarm Inspections
- 5 Facilities Maintenance: Items used to address routine preventative maintenance needs. Includes filters, pumps, electrical supplies, painting supplies, locks keys, motors, fertilizer, plumbing supplies, etc.
- 6 Renovation and Repairs: Major projects
- 7 Miscellaneous: Includes furniture, consumables, copiers, phones, contract labor, etc.

**Proposed Date for Public Hearing on Budget, Adopting Budget
and Setting Tax Rate
(If tax rate exceeds the No New Revenue tax rate)**

Tuesday, August 19, 2025 **(10:00 a.m.)**

1. Hold the public hearing on the proposed 2025-2026 budget. **Done June 17, 2025**
2. Adopt the 2025-2026 budget. **Done June 17, 2025**
3. Announce the intent to set a tax rate that exceeds the No New Revenue tax rate.
4. Vote to place a proposal to adopt the rate on the agenda of the August 26, 2025, Board of Trustees meeting as an action item.
5. Set the date for the required public hearing.

Thursday, August 21, 2025

Post required notice of public hearing on the Blinn College District website and in Newspaper
(public hearing must be held at least 5 days after date of notice is posted)

Tuesday, August 26, 2025 **(9:30 a.m.)**

Conduct public hearing

Tuesday, August 26, 2025 **(Hold after the public hearing)**

Vote on tax rate and sign resolution.

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Voting For:

Voting Against:

BLINN COLLEGE, JUNIOR COLLEGE DISTRICT OF WASHINGTON COUNTY

Allison Bentke, Board Chair

ATTEST:

Rebecca Ehlert, Board Secretary