

Operating Budget 2025-2026



Victoria College
Operating Budget
Table of Contents
FY 2025 - 2026

	<u>Page Number</u>
ORGANIZATIONAL DATA	
Board of Trustees	1
Principal Administrative Officers	1
OPERATING BUDGET OVERVIEW	
Operating Budget Summary	2
Budgeted Operating Revenues Chart	3
Budgeted Operating Expenditures Chart	3
Budgeted Operating Expenditures by Expenditure Type	4
REVENUE DETAIL	5 - 8
EXPENDITURES:	
Expenditure Summary - District Wide	9 - 16
Victoria Campus:	
Expenditure Summary - Salaries and Operating Expense	17 - 23
Salaries by Function, Division and Discipline	24 - 29
Operating Expense by Function, Division and Discipline	30 - 34
Gonzales Center:	
Expenditure Summary - Salaries and Operating Expense	35 - 37
Salaries by Function, Division and Discipline	38 - 40
Operating Expense by Function, Division and Discipline	41 - 42
Bonded Debt Service	43
Unallocated Staff Benefits	44
Reserve for Contingency	45
Property Tax Documents and Calculations	46 - 57

Victoria College
Operating Budget
Organizational Data
FY 2025 - 2026

BOARD OF TRUSTEES

Mr. V. Bland Proctor	Chair
Mr. Luis A. Guerra	Vice Chair
Mr. John E. Zacek	Secretary
Dr. Daniel A. Cano	Member
Ms. Catherine McHaney	Member
Mr. Ronald B. Walker	Member
Dr. Estella De Los Santos	Member

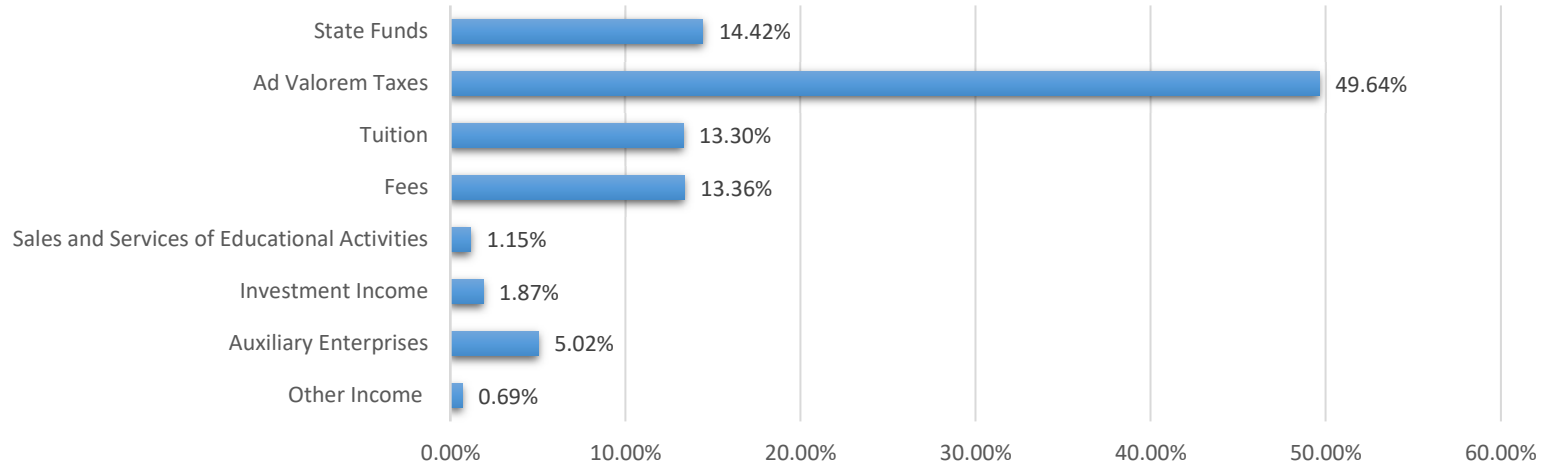
PRINCIPAL ADMINISTRATIVE OFFICERS

Dr. Jennifer Kent	President
Ms. Cindy Buchholz	Executive Vice President Chief Academic Officer
Mr. Keith Blundell, C.P.A.	Vice President Administrative Services
Dr. Marisa Pierce	Vice President Student Services
Ms. Terri Kurtz	Executive Director Human Resources
Ms. Brittany Mace	Director of Finance

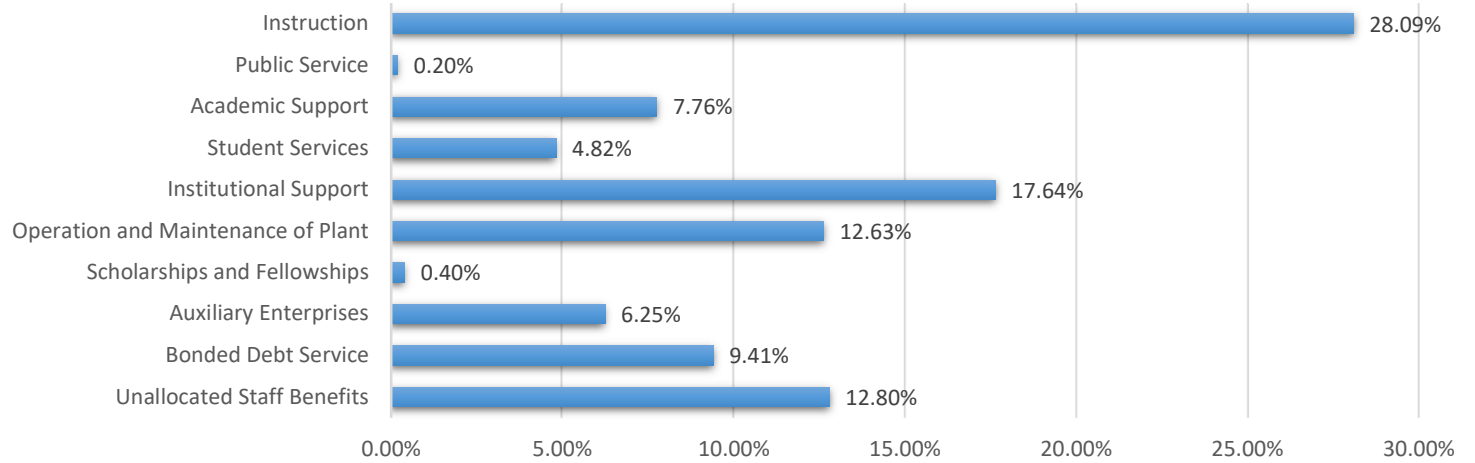
Victoria College
Operating Budget Summary
District Wide
FY 2025 - 2026

	Budget for the Year Ending			
	August 31, 2026	%	August 31, 2025	%
REVENUES				
State Funds	\$ 5,388,288	14.42%	\$ 5,631,807	15.62%
Ad Valorem Taxes	18,548,105	49.64%	17,150,121	47.57%
Tuition	4,967,991	13.30%	5,267,133	14.61%
Fees	4,992,793	13.36%	4,907,120	13.61%
Sales and Services of Educational Activities	431,400	1.15%	465,262	1.29%
Investment Income	700,000	1.87%	800,000	2.22%
Auxiliary Enterprises	1,874,600	5.02%	1,830,900	5.08%
Other Income	256,517	0.69%	253,345	0.70%
Transfers	<u>200,000</u>	0.54%	<u>(242,000)</u>	-0.67%
TOTAL REVENUES	<u>\$ 37,359,694</u>	100.00%	<u>\$ 36,063,688</u>	100.00%
EXPENDITURES				
Instruction	\$ 10,496,751	28.09%	\$ 10,240,658	28.40%
Public Service	76,072	0.20%	75,069	0.21%
Academic Support	2,900,760	7.76%	2,800,142	7.76%
Student Services	1,799,469	4.82%	2,036,131	5.65%
Institutional Support	6,588,658	17.64%	6,303,862	17.48%
Operation and Maintenance of Plant	4,717,578	12.63%	4,587,912	12.72%
Scholarships and Fellowships	150,000	0.40%	150,000	0.42%
Auxiliary Enterprises	2,333,328	6.25%	2,311,962	6.41%
Bonded Debt Service	3,516,690	9.41%	3,059,944	8.48%
Unallocated Staff Benefits	4,780,388	12.80%	4,490,672	12.45%
Reserve for Contingency	<u>-</u>	0.00%	<u>7,336</u>	0.02%
TOTAL EXPENDITURES	<u>\$ 37,359,694</u>	100.00%	<u>\$ 36,063,688</u>	100.00%

FY 2025-2026 Budgeted Operating Revenues



FY 2025-2026 Budgeted Operating Expenditures



FY 2025-2026 Budgeted Operating Expenditures by Expenditure Type

	Salaries: Appropriations Eligible	Salaries: Non- Appropriations Eligible	Unallocated Staff Benefits	Total Salaries and Benefits	Other Operating Expenditures	Total Operating Expenditures	Salaries and Benefits to Total Operating Expenditures	Other Operating Expenditures to Total Operating Expenditures
Instruction	\$ 9,110,949	\$ -	\$ -	\$ 9,110,949	\$ 1,385,802	\$ 10,496,751	86.80%	13.20%
Public Service	41,202	-	-	41,202	34,870	76,072	54.16%	45.84%
Academic Support	2,278,825	-	-	2,278,825	621,935	2,900,760	78.56%	21.44%
Student Services	1,571,434	-	-	1,571,434	228,035	1,799,469	87.33%	12.67%
Institutional Support	3,817,149	-	-	3,817,149	2,771,509	6,588,658	57.94%	42.06%
Operation and Maintenance of Plant	-	1,625,854	-	1,625,854	3,091,724	4,717,578	34.46%	65.54%
Scholarships and Fellowships	-	150,000	-	150,000	-	150,000	100.00%	0.00%
Auxiliary Enterprises	-	558,560	-	558,560	1,774,768	2,333,328	23.94%	76.06%
Bonded Debt Service	-	-	-	-	3,516,690	3,516,690	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,780,388	4,780,388	-	4,780,388	100.00%	0.00%
	<u>\$ 16,819,559</u>	<u>\$ 2,334,414</u>	<u>\$ 4,780,388</u>	<u>\$ 23,934,361</u>	<u>\$ 13,425,333</u>	<u>\$ 37,359,694</u>	64.06%	35.94%

FY 2024-2025 Budgeted Operating Expenditures by Expenditure Type

	Salaries: Appropriations Eligible	Salaries: Non- Appropriations Eligible	Unallocated Staff Benefits	Total Salaries and Benefits	Other Operating Expenditures	Total Operating Expenditures	Salaries and Benefits to Total Operating Expenditures	Other Operating Expenditures to Total Operating Expenditures
Instruction	\$ 8,921,176	\$ -	\$ -	\$ 8,921,176	\$ 1,326,818	\$ 10,247,994	87.05%	12.95%
Public Service	40,599	-	-	40,599	34,470	75,069	54.08%	45.92%
Academic Support	2,173,058	-	-	2,173,058	627,084	2,800,142	77.61%	22.39%
Student Services	1,756,451	-	-	1,756,451	279,680	2,036,131	86.26%	13.74%
Institutional Support	3,672,072	-	-	3,672,072	2,631,790	6,303,862	58.25%	41.75%
Operation and Maintenance of Plant	-	1,599,432	-	1,599,432	2,988,480	4,587,912	34.86%	65.14%
Scholarships and Fellowships	-	150,000	-	150,000	-	150,000	100.00%	0.00%
Auxiliary Enterprises	-	562,390	-	562,390	1,749,572	2,311,962	24.33%	75.67%
Bonded Debt Service	-	-	-	-	3,059,944	3,059,944	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,490,672	4,490,672	-	4,490,672	100.00%	0.00%
	<u>\$ 16,563,356</u>	<u>\$ 2,311,822</u>	<u>\$ 4,490,672</u>	<u>\$ 23,365,850</u>	<u>\$ 12,697,838</u>	<u>\$ 36,063,688</u>	64.79%	35.21%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2025 - 2026

	August 31		Change	
	2026	2025	Dollar	Percent
REVENUES				
STATE FUNDS				
State Appropriations	\$ 5,191,368	\$ 5,486,936	\$ (295,568)	-5.39%
State Fast Funding	\$ 196,920	\$ 144,871	\$ 52,049	35.93%
	5,388,288	5,631,807	(243,519)	-4.32%
AD VALOREM TAXES				
Maintenance and Operations	15,684,862	14,290,177	1,394,685	9.76%
Debt Service	2,863,243	2,859,944	3,299	0.12%
	18,548,105	17,150,121	1,397,984	8.15%
TUITION				
State Funded				
Credit Courses				
In District	1,609,740	1,625,652	(15,912)	-0.98%
In District - Dual Enrollment	196,640	117,480	79,160	67.38%
Out of County	1,125,240	1,170,666	(45,426)	-3.88%
Out of County - Dual Enrollment	184,600	119,920	64,680	53.94%
Non-Resident	51,508	71,669	(20,161)	-28.13%
Non-Resident - Dual Enrollment	-	504	(504)	N/A
Differential Tuition	1,011,105	1,095,407	(84,302)	-7.70%
Non-Credit Courses				
Workforce Education	1,008,105	908,905	99,200	10.91%
Contract/Customized	126,425	144,025	(17,600)	-12.22%
Allied Health	300,000	300,000	-	0.00%
Emergency Medical Services	26,000	35,000	(9,000)	-25.71%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2025 - 2026

	August 31		Change	
	2026	2025	Dollar	Percent
Police Academy	131,400	146,000	(14,600)	-10.00%
Non-State Funded				
Non-State Funded Continuing Education	41,450	41,450	-	0.00%
Summer Camps	10,455	10,455	-	0.00%
Reductions				
TPEG Set Aside	(220,000)	(220,000)	-	0.00%
Waivers and Exemptions	(634,677)	(300,000)	(334,677.00)	111.56%
	4,967,991	5,267,133	(299,142)	-5.68%
FEES				
Credit Courses				
General Fee	1,882,269	1,929,415	(47,146)	-2.44%
General Fee - Dual Enrollment	228,744	142,656	86,088	60.35%
Course Fee	200,000	200,000	-	0.00%
Lab Fee	150,000	150,000	-	0.00%
Out of County Fee	1,143,994	1,190,177	(46,183)	-3.88%
Out of County Fee - Dual Enrollment	198,445	129,301	69,144	53.48%
Technology Fee	1,055,907	1,082,355	(26,448)	-2.44%
Technology Fee - Dual Enrollment	133,434	83,216	50,218	0.00%
	4,992,793	4,907,120	85,673	1.75%
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				
Installment Plan Fees	80,000	80,000	-	0.00%
Testing Center				
Fees	230,000	225,000	5,000	2.22%
Commissions	25,000	25,000	-	0.00%
Transcript Fees	40,000	40,000	-	0.00%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2025 - 2026

	August 31		Change	
	2026	2025	Dollar	Percent
Lifelong Learning Membership Fees	42,750	42,750	-	0.00%
Media Services	10,000	8,000	2,000	25.00%
Sports Center Membership Fee	250	250	-	0.00%
Student ID Replacement	400	200	200	0.00%
Student Printing	3,000	3,000	-	0.00%
VC - VISD MOU	-	41,062	(41,062)	-100.00%
	431,400	465,262	(33,862)	-7.28%
INVESTMENT INCOME				
Interest	700,000	800,000	(100,000)	-12.50%
	700,000	800,000	(100,000)	
AUXILIARY ENTERPRISES				
Welder Center for the Performing Arts	567,000	525,300	41,700	7.94%
Bookstore	911,000	921,000	(10,000)	-1.09%
Conference Center Rental	395,600	383,600	12,000	3.13%
Copier Charges	1,000	1,000	-	0.00%
	1,874,600	1,830,900	43,700	2.39%
OTHER INCOME				
Facilities Rental				
Museum of the Coastal Bend	1,250	1,250	-	0.00%
Sports Center Rental	60,000	60,000	-	0.00%
Fines and Fees				
Returned Check Fees	1,000	1,000	-	0.00%
OTHER INCOME - Continued				
Parking Fines	5,000	5,000	-	0.00%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2025 - 2026

	August 31		Change	
	2026	2025	Dollar	Percent
Recovery of Indirect Costs	35,000	35,000	-	0.00%
Pell Grant Administrative Allowance	7,365	6,775	590	8.71%
Gifts and Grants	126,902	124,320	2,582	2.08%
Other Income	15,000	15,000	-	0.00%
Athletic Ticket Sales	-	-	-	0.00%
Recycling Income	<u>5,000</u>	<u>5,000</u>	<u>-</u>	0.00%
	256,517	253,345	3,172	1.25%
TRANSFERS				
Transfers in				
Fund Balance	200,000	200,000		0.00%
Pledged Revenue	453,446	-	453,446	N/A
Transfers Out				
Pledged Revenue	<u>(453,446)</u>	<u>(442,000)</u>	<u>(11,446.00)</u>	2.59%
	<u>200,000</u>	<u>(242,000)</u>	<u>442,000.00</u>	-182.64%
TOTAL REVENUE	<u>\$ 37,359,694</u>	<u>\$ 36,063,688</u>	<u>\$ 1,296,006</u>	3.59%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 164,103	\$ 2,697	\$ 166,800	\$ 197,153	\$ 4,683	\$ 201,836	\$ (35,036)	-17.36%
		164,103	2,697	166,800	197,153	4,683	201,836	(35,036)	-17.36%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	52,932	1,658	54,590	72,911	1,658	74,569	(19,979)	-26.79%
English	6103	791,731	5,163	796,894	721,854	4,563	726,417	70,477	9.70%
Speech	6105	131,658	1,642	133,300	113,266	1,442	114,708	18,592	16.21%
Foreign Language	6107	19,670	798	20,468	19,645	798	20,443	25	0.12%
Art	6109	147,083	11,487	158,570	142,996	11,887	154,883	3,687	2.38%
Music	6111	149,669	22,475	172,144	163,879	22,825	186,704	(14,560)	-7.80%
Philosophy	6113	41,506	998	42,504	40,912	798	41,710	794	1.90%
Humanties	6114	1,967	-	1,967	11,799	-	11,799	(9,832)	-83.33%
Drama	6115	7,857	818	8,675	41,375	1,038	42,413	(33,738)	-79.55%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,050	1,550	-	0.00%
History	6303	326,400	2,782	329,182	338,203	2,382	340,585	(11,403)	-3.35%
Government	6305	165,300	2,462	167,762	262,112	2,062	264,174	(96,412)	-36.50%
Geography	6307	22,172	898	23,070	21,731	898	22,629	441	1.95%
Sociology	6309	11,791	818	12,609	11,750	818	12,568	41	0.33%
Economics	6311	69,856	1,218	71,074	70,472	1,218	71,690	(616)	-0.86%
Psychology	6313	215,049	2,142	217,191	214,531	2,142	216,673	518	0.24%
Interdisciplinary Education	6315	1,967	-	1,967	1,967	-	1,967	-	0.00%
		2,157,108	56,409	2,213,517	2,249,903	55,579	2,305,482	(91,965)	-3.99%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	131,193	4,783	135,976	128,861	2,773	131,634	4,342	3.30%
Mathematics	6203	490,687	4,663	495,350	471,672	3,923	475,595	19,755	4.15%
Physics	6205	75,002	3,748	78,750	73,802	3,548	77,350	1,400	1.81%
Engineering	6206	22,835	1,378	24,213	22,757	998	23,755	458	1.93%
Biology	6207	608,800	30,363	639,163	592,463	33,113	625,576	13,587	2.17%
Chemistry	6209	78,472	11,058	89,530	74,460	10,808	85,268	4,262	5.00%
Geology	6211	48,125	2,058	50,183	41,426	2,458	43,884	6,299	14.35%
Physical Education	6213	78,594	5,548	84,142	75,707	3,698	79,405	4,737	5.97%
		1,533,708	63,599	1,597,307	1,481,148	61,319	1,542,467	54,840	3.56%
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,567,507	190,349	1,757,856	1,550,255	194,349	1,744,604	13,252	0.76%
Licensed Vocational Nursing - Victoria	6416	514,768	113,633	628,401	479,782	113,633	593,415	34,986	5.90%
Licensed Vocational Nursing - Gonzales	6421	209,567	56,813	266,380	167,080	57,238	224,318	42,062	18.75%
Licensed Vocational Nursing - Hallettsville	6429	189,224	61,893	251,117	185,680	61,893	247,573	3,544	1.43%
Respiratory Therapy Technology	6433	288,715	35,540	324,255	307,129	33,128	340,257	(16,002)	-4.70%
Physical Therapy Assistant	6439	246,013	32,192	278,205	234,970	27,178	262,148	16,057	6.13%
		3,015,794	490,420	3,506,214	2,924,896	487,419	3,412,315	93,899	2.75%
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	159,833	1,598	161,431	158,463	2,183	160,646	785	0.49%
Computer Information Systems	6509	218,048	6,968	225,016	212,000	7,048	219,048	5,968	2.72%
Emergency Medical Technology	6511	308,596	52,210	360,806	305,405	51,810	357,215	3,591	1.01%
Police Academy	6513	145,864	41,780	187,644	144,741	38,780	183,521	4,123	2.25%
Process Technology	6515	169,223	15,148	184,371	164,307	15,148	179,455	4,916	2.74%
Electronics and Instrumentation	6517	305,347	12,548	317,895	300,980	12,548	313,528	4,367	1.39%
Welding	6519	128,707	51,061	179,768	128,369	47,061	175,430	4,338	2.47%
Criminal Justice	6521	68,731	1,273	70,004	67,856	1,273	69,129	875	1.27%
		1,504,349	182,586	1,686,935	1,482,121	175,851	1,657,972	28,963	1.75%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
TOTAL INSTRUCTION: CREDIT COURSES		8,375,062	795,711	9,170,773	8,335,221	784,851	9,120,072	50,701	0.56%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	990	825	1,815	990	825	1,815	-	0.00%
Language Communications	4117	2,700	900	3,600	1,800	600	2,400	1,200	50.00%
Computer Information Systems	4120	6,960	3,235	10,195	6,960	3,235	10,195	-	0.00%
Truck Driving	4129	285,977	256,240	542,217	235,909	200,280	436,189	106,028	N/A
Industrial Technology	4130	78,000	108,380	186,380	78,000	108,380	186,380	-	0.00%
Allied Health	4134	101,917	400	102,317	-	-	-	102,317	N/A
Emergency Medical Services	4135	73,398	6,298	79,696	82,066	7,848	89,914	(10,218)	-11.36%
Electrical	4139	46,620	29,098	75,718	46,620	29,098	75,718	-	0.00%
HVAC	4140	32,160	21,472	53,632	32,160	21,472	53,632	-	0.00%
Welding	4141	15,240	19,300	34,540	15,240	19,300	34,540	-	0.00%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	9,000	9,490	18,490	9,000	9,490	18,490	-	0.00%
Medical Coding	4145	3,750	33,200	36,950	1,875	14,600	16,475	20,475	124.28%
Medication Aide	4146	3,990	1,150	5,140	3,990	1,150	5,140	-	0.00%
Nurse Aide	4147	15,000	12,300	27,300	15,000	12,300	27,300	-	0.00%
Phlebotomy	4148	4,400	9,900	14,300	4,400	9,900	14,300	-	0.00%
Pharmacy Tech	4149	4,225	5,000	9,225	2,625	5,000	7,625	1,600	20.98%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
EKG Technician	4151	10,080	1,210	11,290	10,080	4,210	14,290	(3,000)	-20.99%
Mental Health Technician	4152	3,600	1,800	5,400	3,600	1,800	5,400	-	0.00%
Nurse Aide 60 Hours	4153	3,600	1,760	5,360	3,600	1,760	5,360	-	0.00%
EKG Technician Non Credit	4155	2,240	3,000	5,240	-	-	-	5,240	N/A
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		722,947	533,858	1,256,805	573,015	460,148	1,033,163	223,642	21.65%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	510	275	785	510	275	785	-	0.00%
Language Communications	4202	450	180	630	450	180	630	-	0.00%
Computer Information Systems	4205	840	600	1,440	840	600	1,440	-	0.00%
Truck Driving	4214	100	50	150	100	50	150	-	0.00%
Industrial Technology	4215	1,040	30,778	31,818	1,040	30,778	31,818	-	0.00%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,650	22,650	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		12,940	44,533	57,473	12,940	44,533	57,473	-	0.00%
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	11,700	11,700	-	29,950	29,950	(18,250)	-60.93%
TOTAL INSTRUCTION		9,110,949	1,385,802	10,496,751	8,921,176	1,319,482	10,240,658	256,093	2.50%
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	9,480	3,000	12,480	9,480	3,000	12,480	-	0.00%
Lifelong Learning Institute	4303	17,722	17,450	35,172	17,119	17,050	34,169	1,003	2.94%
Summer Camps	4305	-	6,030	6,030	-	6,030	6,030	-	0.00%
Motorcycle Safety	4308	14,000	8,390	22,390	14,000	8,390	22,390	-	0.00%
TOTAL PUBLIC SERVICE		41,202	34,870	76,072	40,599	34,470	75,069	1,003	1.34%
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	139,777	5,580	145,357	142,715	5,596	148,311	(2,954)	-1.99%
Academic Support - Tech Plan	4010	-	97,750	97,750	-	24,200	24,200	73,550	303.93%
Division, Office, Continuing Education	4111	194,184	10,503	204,687	201,033	10,623	211,656	(6,969)	-3.29%
Office, Industrial Programs	4114	140,688	20,468	161,156	137,399	20,468	157,867	3,289	2.08%
Office, Allied Heath - Non-Credit	4134	90,564	10,248	100,812	185,287	10,248	195,535	(94,723)	-48.44%
The Tutoring Center	5011	197,962	9,464	207,426	178,309	10,303	188,612	18,814	9.97%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Office, Executive Vice President, Chief Academic Officer	6001	176,450	9,498	185,948	172,956	9,498	182,454	3,494	1.92%
Gonzales Center Office	6010	318,543	102,200	420,743	312,552	127,675	440,227	(19,484)	-4.43%
Lyceum	6035	-	5,000	5,000	-	35,000	35,000	(30,000)	-85.71%
Distance Education	6038	64,818	47,774	112,592	86,556	53,138	139,694	(27,102)	-19.40%
Division Office, College Acces and Partnership	6040	191,648	4,900	196,548	20,826	-	20,826	175,722	N/A
Faculty Staff Development	6041	-	22,000	22,000	-	22,000	22,000	-	0.00%
Dual Credit	6042	-	14,550	14,550	-	-	-	14,550	N/A
Correctional Education	6043	-	2,300	2,300					N/A
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Community Partnership	6045	-	3,100	3,100					N/A
Division Office, Academic Support and Student Success	6071	161,597	8,798	170,395	159,783	8,803	168,586	1,809	1.07%
Academic Coaching	6080	155,884	4,028	159,912	142,656	6,688	149,344	10,568	7.08%
Division Office, Arts, Humanities and Social Sciences	6101	400	5,827	6,227	400	5,827	6,227	-	0.00%
Division Office, Science, Mathematics and Physical Education	6201	136,693	16,273	152,966	135,989	13,258	149,247	3,719	2.49%
Division Office, Allied Health	6401	-	21,853	21,853	-	6,998	6,998	14,855	212.27%
Division Office, Career & Technical Education	6501	169,491	8,407	177,898	159,259	8,407	167,666	10,232	6.10%
Library	6701	<u>140,126</u>	<u>190,314</u>	<u>330,440</u>	<u>137,338</u>	<u>247,254</u>	<u>384,592</u>	<u>(54,152)</u>	-14.08%
TOTAL ACADEMIC SUPPORT		<u>2,278,825</u>	<u>621,935</u>	<u>2,900,760</u>	<u>2,173,058</u>	<u>627,084</u>	<u>2,800,142</u>	<u>100,618</u>	3.59%
STUDENT SERVICES									
Office, Vice President of Student Services	5001	163,555	10,665	174,220	164,355	11,165	175,520	(1,300)	-0.74%
Registrar	5003	242,556	21,148	263,704	235,658	21,648	257,306	6,398	2.49%
Advising and Counseling	5004	413,708	29,335	443,043	404,746	31,818	436,564	6,479	1.48%
Financial Aid	5005	214,304	20,498	234,802	234,590	21,098	255,688	(20,886)	-8.17%
Student Life Office	5006	100,552	23,603	124,155	99,062	28,420	127,482	(3,327)	-2.61%
Recruitment and Outreach	5007	-	18,600	18,600	-	-	-	18,600	N/A
Student Testing & Assessment	5008	205,030	37,448	242,478	201,030	27,748	228,778	13,700	5.99%
Orientation	5010	-	3,348	3,348	-	7,198	7,198	(3,850)	-53.49%
Pre-College Programs	5012	133,230	2,598	135,828	321,190	36,448	357,638	(221,810)	-62.02%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar
Athletics	5015	58,317	34,548	92,865	45,820	36,748	82,568	10,297	12.47%
Cross Country	5016	20,182	7,198	27,380	30,000	12,798	42,798	(15,418)	-36.03%
Volleyball	5018	20,000	12,798	32,798	20,000	11,693	31,693	1,105	3.49%
Sports Center	5019	-	6,248	6,248	-	6,248	6,248	-	0.00%
Student Services - Tech Plan	5090	-	-	-	-	26,650	26,650	(26,650)	-100.00%
TOTAL STUDENT SERVICES		1,571,434	228,035	1,799,469	1,756,451	279,680	2,036,131	(236,662)	-11.62%
INSTITUTIONAL SUPPORT									
President	1001	346,141	11,673	357,814	320,300	12,048	332,348	25,466	7.66%
Governing Board	1003	-	50,798	50,798	-	798	798	50,000	6265.66%
Governmental Affairs	1004	-	25,000	25,000	-	15,000	15,000	10,000	66.67%
Office, Vice President of Administrative Services	2001	170,813	5,560	176,373	167,430	5,560	172,990	3,383	1.96%
Business Office	2002	236,761	22,848	259,609	232,054	22,398	254,452	5,157	2.03%
Business Office: A/R - Payments	2003	102,702	6,298	109,000	100,183	6,498	106,681	2,319	2.17%
Purchasing	2006	89,347	7,348	96,695	86,355	7,348	93,703	2,992	3.19%
Central Stores	2007	39,676	1,198	40,874	38,885	1,198	40,083	791	1.97%
Human Resources	2010	291,015	65,048	356,063	256,299	70,598	326,897	29,166	8.92%
Faculty/Staff Development	2012	3,000	5,000	8,000	3,060	10,000	13,060	(5,060)	-38.74%
Technology Services	2015	688,794	(54,375)	634,419	675,081	(53,915)	621,166	13,253	2.13%
Campus Security	2040	427,413	21,260	448,673	417,814	21,043	438,857	9,816	2.24%
Institutional Support - Tech Plan	2090	-	1,724,936	1,724,936	-	1,629,370	1,629,370	95,566	5.87%
Foundation Advancement	4003	277,942	32,598	310,540	263,696	33,098	296,794	13,746	4.63%
Foundation - Capital Campaign	4004	-	25,000	25,000	-	25,000	25,000	-	0.00%
Marketing & Communications	4005	391,466	135,248	526,714	386,729	142,798	529,527	(2,813)	-0.53%
Printing & Mail Service	4006	67,403	85,183	152,586	66,062	83,939	150,001	2,585	1.72%
Central Telephone Service	4007	-	51,785	51,785	-	56,400	56,400	(4,615)	-8.18%
Grants Administration	4009	171,761	8,698	180,459	178,379	8,698	187,077	(6,618)	-3.54%
Reaffirmation - SACS	6014	-	17,380	17,380	-	14,450	14,450	2,930	20.28%
Effectiveness, Research & Assessment	6015	280,954	8,373	289,327	256,428	24,811	281,239	8,088	2.88%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

		Budget for the Year Ending								
		August 31, 2026			August 31, 2025			Change		
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent	
Strategic Initiatives	6024	-	4,000	4,000	-	4,000	4,000	-	N/A	
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%	
Commencement	6031	-	14,170	14,170	-	14,170	14,170	-	0.00%	
College Information System	6050	231,961	5,798	237,759	223,317	5,798	229,115	8,644	3.77%	
General Institutional	7001	-	464,934	464,934	-	444,934	444,934	20,000	4.50%	
TOTAL INSTITUTIONAL SUPPORT		3,817,149	2,771,509	6,588,658	3,672,072	2,631,790	6,303,862	284,796	4.52%	
OPERATION AND MAINTENANCE OF PLANT										
General Services	2026	130,722	1,186,090	1,316,812	128,134	1,181,650	1,309,784	7,028	0.54%	
Building Maintenance	2029	468,044	176,808	644,852	466,485	176,258	642,743	2,109	0.33%	
Custodial Services	2032	796,921	(57,450)	739,471	781,399	(49,784)	731,615	7,856	1.07%	
Grounds Maintenance	2035	230,167	48,727	278,894	223,414	49,677	273,091	5,803	2.12%	
Utilities	2036	-	805,272	805,272	-	806,274	806,274	(1,002)	-0.12%	
Major Repairs & Renovations	2037	-	932,277	932,277	-	824,405	824,405	107,872	13.08%	
TOTAL OPERATION AND MAINTENANCE OF PLANT		1,625,854	3,091,724	4,717,578	1,599,432	2,988,480	4,587,912	129,666	2.83%	
SCHOLARSHIPS AND FELLOWSHIPS		2050	150,000	-	150,000	150,000	-	150,000	-	0.00%
AUXILIARY SERVICES										
Welder Center for the Performing Arts	1011	201,756	474,933	676,689	194,473	440,847	635,320	41,369	6.51%	
Bookstore	2061	139,325	786,321	925,646	139,462	779,353	918,815	6,831	0.74%	
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%	
Auxiliary Enterprises - Tech Plan	2095	-	-	-	-	17,200	17,200	(17,200)	-100.00%	
Official Functions	4051	-	40,000	40,000	-	40,000	40,000	-	0.00%	
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	26,000	26,000	(3,000)	-11.54%	
Music Scholarships	4055	-	13,000	13,000	-	13,000	13,000	-	0.00%	
VC/UH-V Tuition Exchange Scholarships	4060	-	2,000	2,000	-	1,000	1,000	1,000	100.00%	
Conference Center	4090	210,279	305,563	515,842	220,247	303,739	523,986	(8,144)	-1.55%	
Student Center Operations	5051	7,200	48,821	56,021	8,208	47,303	55,511	510	0.92%	
Student Life Office - Student Organizations	5052	-	31,130	31,130	-	31,130	31,130	-	0.00%	

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2025 - 2026

Organization	Budget for the Year Ending						Change	
	August 31, 2026			August 31, 2025				
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
TOTAL AUXILIARY ENTERPRISES	558,560	1,774,768	2,333,328	562,390	1,749,572	2,311,962	21,366	0.92%
TOTAL SALARIES AND OPERATING EXPENSE	\$ 19,153,973	\$ 9,908,643	\$ 29,062,616	\$ 18,875,178	\$ 9,630,558	\$ 28,505,736	\$ 556,880	1.95%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 162,136	\$ 2,697	\$ 164,833	\$ 195,187	\$ 4,683	\$ 199,870	\$ (35,037)	-17.53%
		162,136	2,697	164,833	195,187	4,683	199,870	(35,037)	-17.53%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	52,932	1,658	54,590	64,392	1,658	66,050	(11,460)	-17.35%
English	6103	791,731	5,163	796,894	721,854	4,563	726,417	70,477	9.70%
Speech	6105	131,658	1,642	133,300	113,266	1,442	114,708	18,592	16.21%
Foreign Language	6107	19,670	798	20,468	19,645	798	20,443	25	0.12%
Art	6109	147,083	11,487	158,570	142,996	11,887	154,883	3,687	2.38%
Music	6111	149,669	22,475	172,144	163,879	22,825	186,704	(14,560)	-7.80%
Philosophy	6113	41,506	998	42,504	40,912	798	41,710	794	1.90%
Humanties	6114	1,967	-	1,967	11,799	-	11,799	(9,832)	-83.33%
Drama	6115	7,857	818	8,675	41,375	1,038	42,413	(33,738)	-79.55%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,050	1,550	-	0.00%
History	6303	326,400	2,782	329,182	338,203	2,382	340,585	(11,403)	-3.35%
Government	6305	165,300	2,462	167,762	262,112	2,062	264,174	(96,412)	-36.50%
Geography	6307	22,172	898	23,070	21,731	898	22,629	441	1.95%
Sociology	6309	11,791	818	12,609	11,750	818	12,568	41	0.33%
Economics	6311	69,856	1,218	71,074	70,472	1,218	71,690	(616)	-0.86%
Psychology	6313	211,115	2,142	213,257	204,698	2,142	206,840	6,417	3.10%
Interdisciplinary Education	6315	1,967	-	1,967	1,967	-	1,967	-	0.00%
		2,153,174	56,409	2,209,583	2,231,551	55,579	2,287,130	(77,547)	-3.39%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	127,132	4,783	131,915	124,801	2,773	127,574	4,341	3.40%
Mathematics	6203	488,594	4,663	493,257	469,579	3,923	473,502	19,755	4.17%
Physics	6205	75,002	3,748	78,750	73,802	3,548	77,350	1,400	1.81%
Engineering	6206	22,835	1,378	24,213	22,757	998	23,755	458	1.93%
Biology	6207	582,195	27,363	609,558	565,818	26,613	592,431	17,127	2.89%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Chemistry	6209	78,472	11,058	89,530	74,460	10,808	85,268	4,262	5.00%
Geology	6211	48,125	2,058	50,183	41,426	2,458	43,884	6,299	14.35%
Physical Education	6213	78,594	5,548	84,142	75,707	3,698	79,405	4,737	5.97%
		<u>1,500,949</u>	<u>60,599</u>	<u>1,561,548</u>	<u>1,448,350</u>	<u>54,819</u>	<u>1,503,169</u>	<u>58,379</u>	<u>3.88%</u>
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,567,507	190,349	1,757,856	1,550,255	194,349	1,744,604	13,252	0.76%
Licensed Vocational Nursing - Victoria	6416	514,768	113,633	628,401	479,782	113,633	593,415	34,986	5.90%
Licensed Vocational Nursing - Hallettsville	6429	189,224	61,893	251,117	185,680	61,893	247,573	3,544	1.43%
Respiratory Therapy Technology	6433	288,715	35,540	324,255	307,129	33,128	340,257	(16,002)	-4.70%
Physical Therapy Assistant	6439	246,013	32,192	278,205	234,970	27,178	262,148	16,057	6.13%
		<u>2,806,227</u>	<u>433,607</u>	<u>3,239,834</u>	<u>2,757,816</u>	<u>430,181</u>	<u>3,187,997</u>	<u>51,837</u>	<u>1.63%</u>
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	159,833	1,598	161,431	158,463	2,183	160,646	785	0.49%
Computer Information Systems	6509	218,048	6,968	225,016	212,000	7,048	219,048	5,968	2.72%
Emergency Medical Technology	6511	308,596	52,210	360,806	305,405	51,810	357,215	3,591	1.01%
Police Academy	6513	145,864	41,780	187,644	144,741	38,780	183,521	4,123	2.25%
Process Technology	6515	169,223	15,148	184,371	164,307	15,148	179,455	4,916	2.74%
Electronics and Instrumentation	6517	305,347	12,548	317,895	300,980	12,548	313,528	4,367	1.39%
Welding	6519	128,707	51,061	179,768	128,369	47,061	175,430	4,338	2.47%
Criminal Justice	6521	68,731	1,273	70,004	67,856	1,273	69,129	875	1.27%
		<u>1,504,349</u>	<u>182,586</u>	<u>1,686,935</u>	<u>1,482,121</u>	<u>175,851</u>	<u>1,657,972</u>	<u>28,963</u>	<u>1.75%</u>
TOTAL INSTRUCTION: CREDIT COURSES		<u>8,126,835</u>	<u>735,898</u>	<u>8,862,733</u>	<u>8,115,025</u>	<u>721,113</u>	<u>8,836,138</u>	<u>26,595</u>	<u>0.30%</u>

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	510	475	985	510	475	985	-	0.00%
Language Communications	4117	900	300	1,200	900	300	1,200	-	0.00%
Computer Information Systems	4120	4,800	2,385	7,185	4,800	2,385	7,185	-	0.00%
Truck Driving	4129	258,617	210,190	468,807	208,549	154,230	362,779	106,028	29.23%
Industrial Technology	4130	45,760	86,046	131,806	45,760	86,046	131,806	-	0.00%
Allied Health	4134	101,917	400	102,317	-	-	-	102,317	N/A
Emergency Medical Services	4135	73,398	6,298	79,696	72,066	6,298	78,364	1,332	1.70%
Electrical	4139	26,740	18,588	45,328	26,740	18,588	45,328	-	0.00%
HVAC	4140	19,320	13,500	32,820	19,320	13,500	32,820	-	0.00%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	4,500	6,190	10,690	4,500	6,190	10,690	-	0.00%
Medical Coding	4145	3,750	33,200	36,950	1,875	14,600	16,475	20,475	124.28%
Medication Aide	4146	3,990	1,150	5,140	3,990	1,150	5,140	-	0.00%
Nurse Aide	4147	8,400	6,750	15,150	8,400	6,750	15,150	-	0.00%
Phlebotomy	4148	4,400	9,900	14,300	4,400	9,900	14,300	-	0.00%
Pharmacy Tech	4149	2,625	2,700	5,325	2,625	2,700	5,325	-	0.00%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
EKG Technician	4151	10,080	1,210	11,290	10,080	4,210	14,290	(3,000)	-20.99%
Mental Health Technician	4152	1,800	900	2,700	1,800	900	2,700	-	0.00%
Nurse Aide 60 Hours	4153	1,800	880	2,680	1,800	880	2,680	-	0.00%
EKG Technician Non Credit	4155	2,240	3,000	5,240	-	-	-	5,240	N/A
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		594,647	412,962	1,007,609	437,215	338,002	775,217	232,392	29.98%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	375	225	600	375	225	600	-	0.00%
Language Communications	4202	450	180	630	450	180	630	-	0.00%
Computer Information Systems	4205	600	400	1,000	600	400	1,000	-	0.00%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Truck Driving	4214	100	50	150	100	50	150	-	0.00%
Industrial Technology	4215	800	29,278	30,078	800	29,278	30,078	-	0.00%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,650	22,650	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		12,325	42,783	55,108	12,325	42,783	55,108	-	0.00%
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	11,700	11,700	-	29,950	29,950	(18,250)	-60.93%
TOTAL INSTRUCTION		8,733,807	1,203,343	9,937,150	8,564,565	1,131,848	9,696,413	240,737	2.48%
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	8,220	500	8,720	8,220	500	8,720	-	0.00%
Lifelong Learning Institute	4303	17,722	16,600	34,322	17,119	16,200	33,319	1,003	3.01%
Summer Camps	4305	-	6,030	6,030	-	6,030	6,030	-	0.00%
Motorcycle Safety	4308	14,000	8,390	22,390	14,000	8,390	22,390	-	0.00%
TOTAL PUBLIC SERVICE		39,942	31,520	71,462	39,339	31,120	70,459	1,003	1.42%
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	139,777	5,580	145,357	142,715	5,596	148,311	(2,954)	-1.99%
Academic Support - Tech Plan	4010	-	97,750	97,750	-	24,200	24,200	73,550	303.93%
Division, Office, Continuing Education	4111	194,184	10,503	204,687	201,033	10,623	211,656	(6,969)	-3.29%
Office, Industrial Programs	4114	140,688	20,468	161,156	137,399	20,468	157,867	3,289	2.08%
Office, Allied Heath - Non-Credit	4134	90,564	10,248	100,812	185,287	10,248	195,535	(94,723)	-48.44%
The Tutoring Center	5011	197,962	9,464	207,426	178,309	10,303	188,612	18,814	9.97%
Office, Executive Vice President, Chief Academic Officer	6001	176,450	9,498	185,948	172,956	9,498	182,454	3,494	1.92%
Lyceum	6035	-	5,000	5,000	-	35,000	35,000	(30,000)	-85.71%
Distance Education	6038	64,818	47,774	112,592	86,556	53,138	139,694	(27,102)	-19.40%
Division Office, College Acces and Partnership	6040	191,648	4,900	196,548	20,826	-	20,826	175,722	843.76%
Faculty Staff Development	6041	-	22,000	22,000	-	22,000	22,000	-	0.00%
Dual Credit	6042	-	14,550	14,550					N/A
Correctional Education	6043	-	2,300	2,300					N/A

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Community Partnership	6045	-	3,100	3,100					N/A
Division Office, Academic Support and Student Success	6071	161,597	8,798	170,395	159,783	8,803	168,586	1,809	1.07%
Academic Coaching	6080	155,884	4,028	159,912	142,656	6,688	149,344	10,568	7.08%
Division Office, Arts, Humanities and Social Sciences	6101	400	5,827	6,227	400	5,827	6,227	-	0.00%
Division Office, Science, Mathematics and Physical Education	6201	136,693	16,273	152,966	135,989	13,258	149,247	3,719	2.49%
Division Office, Allied Health	6401	-	21,853	21,853	-	6,998	6,998	14,855	212.27%
Division Office, Career & Technical Education	6501	169,491	8,407	177,898	159,259	8,407	167,666	10,232	6.10%
Library	6701	140,126	190,314	330,440	137,338	247,254	384,592	(54,152)	-14.08%
TOTAL ACADEMIC SUPPORT		<u>1,960,282</u>	<u>519,735</u>	<u>2,480,017</u>	<u>1,860,506</u>	<u>499,409</u>	<u>2,359,915</u>	<u>120,102</u>	5.09%
STUDENT SERVICES									
Office, Vice President of Student Services	5001	163,555	10,665	174,220	164,355	11,165	175,520	(1,300)	-0.74%
Registrar	5003	242,556	21,148	263,704	235,658	21,648	257,306	6,398	2.49%
Advising and Counseling	5004	413,708	29,335	443,043	404,746	31,818	436,564	6,479	1.48%
Financial Aid	5005	214,304	20,498	234,802	234,590	21,098	255,688	(20,886)	-8.17%
Student Life Office	5006	100,552	23,603	124,155	99,062	28,420	127,482	(3,327)	-2.61%
Recruitment and Outreach	5007	-	18,600	18,600	-	-	-	18,600	N/A
Student Testing & Assessment	5008	205,030	37,448	242,478	201,030	27,748	228,778	13,700	5.99%
Orientation	5010	-	3,348	3,348	-	7,198	7,198	(3,850)	-53.49%
Pre-College Programs	5012	133,230	2,598	135,828	321,190	36,448	357,638	(221,810)	-62.02%
Athletics	5015	58,317	34,548	92,865	45,820	36,748	82,568	10,297	12.47%
Cross Country	5016	20,182	7,198	27,380	30,000	12,798	42,798	(15,418)	-36.03%
Volleyball	5018	20,000	12,798	32,798	20,000	11,693	31,693	1,105	3.49%
Sports Center	5019	-	6,248	6,248	-	6,248	6,248	-	0.00%
Student Services - Tech Plan	5090	-	-	-	-	26,650	26,650	(26,650)	-100.00%
TOTAL STUDENT SERVICES		<u>1,571,434</u>	<u>228,035</u>	<u>1,799,469</u>	<u>1,756,451</u>	<u>279,680</u>	<u>2,036,131</u>	<u>(236,662)</u>	-11.62%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
INSTITUTIONAL SUPPORT									
President	1001	346,141	11,673	357,814	320,300	12,048	332,348	25,466	7.66%
Governing Board	1003	-	50,798	50,798	-	798	798	50,000	6265.66%
Governmental Affairs	1004	-	25,000	25,000	-	15,000	15,000	10,000	66.67%
Office, Vice President of Administrative Services	2001	170,813	5,560	176,373	167,430	5,560	172,990	3,383	1.96%
Business Office	2002	236,761	22,848	259,609	232,054	22,398	254,452	5,157	2.03%
Business Office: A/R - Payments	2003	102,702	6,298	109,000	100,183	6,498	106,681	2,319	2.17%
Purchasing	2006	89,347	7,348	96,695	86,355	7,348	93,703	2,992	3.19%
Central Stores	2007	39,676	1,198	40,874	38,885	1,198	40,083	791	1.97%
Human Resources	2010	291,015	65,048	356,063	256,299	70,598	326,897	29,166	8.92%
Faculty/Staff Development	2012	3,000	5,000	8,000	3,060	10,000	13,060	(5,060)	-38.74%
Technology Services	2015	688,794	(54,375)	634,419	675,081	(53,915)	621,166	13,253	2.13%
Campus Security	2040	410,673	21,260	431,933	401,409	20,643	422,052	9,881	2.34%
Institutional Support - Tech Plan	2090	-	1,724,936	1,724,936	-	1,629,370	1,629,370	95,566	5.87%
Foundation Advancement	4003	277,942	32,598	310,540	263,696	33,098	296,794	13,746	4.63%
Foundation - Capital Campaign	4004	-	25,000	25,000	-	25,000	25,000	-	0.00%
Marketing & Communications	4005	391,466	135,248	526,714	386,729	142,798	529,527	(2,813)	-0.53%
Printing & Mail Service	4006	67,403	85,183	152,586	66,062	83,939	150,001	2,585	1.72%
Central Telephone Service	4007	-	51,785	51,785	-	56,400	56,400	(4,615)	-8.18%
Grants Administration	4009	171,761	8,698	180,459	178,379	8,698	187,077	(6,618)	-3.54%
Reaffirmation - SACS	6014	-	17,380	17,380	-	14,450	14,450	2,930	20.28%
Effectiveness, Research & Assessment	6015	280,954	8,373	289,327	256,428	24,811	281,239	8,088	2.88%
Strategic Initiatives	6024	-	4,000	4,000	-	4,000	4,000	-	N/A
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%
Commencement	6031	-	14,170	14,170	-	14,170	14,170	-	0.00%
College Information System	6050	231,961	5,798	237,759	223,317	5,798	229,115	8,644	3.77%
General Institutional	7001	-	464,934	464,934	-	444,934	444,934	20,000	4.50%
TOTAL INSTITUTIONAL SUPPORT		3,800,409	2,771,509	6,571,918	3,655,667	2,631,390	6,287,057	284,861	4.53%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
OPERATION AND MAINTENANCE OF PLANT									
General Services	2026	130,722	1,186,090	1,316,812	128,134	1,181,650	1,309,784	7,028	0.54%
Building Maintenance	2029	451,569	176,408	627,977	450,329	175,858	626,187	1,790	0.29%
Custodial Services	2032	764,763	(57,850)	706,913	749,882	(50,184)	699,698	7,215	1.03%
Grounds Maintenance	2035	230,167	48,727	278,894	223,414	49,677	273,091	5,803	2.12%
Utilities	2036	-	805,272	805,272	-	806,274	806,274	(1,002)	-0.12%
Major Repairs & Renovations	2037	-	932,277	932,277	-	824,405	824,405	107,872	13.08%
TOTAL OPERATION AND MAINTENANCE OF PLANT		<u>1,577,221</u>	<u>3,090,924</u>	<u>4,668,145</u>	<u>1,551,759</u>	<u>2,987,680</u>	<u>4,539,439</u>	<u>128,706</u>	2.84%
SCHOLARSHIPS AND FELLOWSHIPS	2050	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	0.00%
AUXILIARY SERVICES									
Welder Center for the Performing Arts	1011	201,756	474,933	676,689	194,473	440,847	635,320	41,369	6.51%
Bookstore	2061	139,325	786,321	925,646	139,462	779,353	918,815	6,831	0.74%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Auxiliary Enterprises - Tech Plan	2095	-	-	-	-	17,200	17,200	(17,200)	-100.00%
Official Functions	4051	-	40,000	40,000	-	40,000	40,000	-	0.00%
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	26,000	26,000	(3,000)	-11.54%
Music Scholarships	4055	-	13,000	13,000	-	13,000	13,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	2,000	2,000	-	1,000	1,000	1,000	100.00%
Conference Center	4090	210,279	305,563	515,842	220,247	303,739	523,986	(8,144)	-1.55%
Student Center Operations	5051	7,200	48,821	56,021	8,208	47,303	55,511	510	0.92%
Student Life Office - Student Organizations	5052	-	31,130	31,130	-	31,130	31,130	-	0.00%
TOTAL AUXILIARY ENTERPRISES		<u>558,560</u>	<u>1,774,768</u>	<u>2,333,328</u>	<u>562,390</u>	<u>1,749,572</u>	<u>2,311,962</u>	<u>21,366</u>	0.92%
TOTAL SALARIES AND OPERATING EXPENSE		<u>\$ 18,391,655</u>	<u>\$ 9,619,834</u>	<u>\$ 28,011,489</u>	<u>\$ 18,140,677</u>	<u>\$ 9,310,699</u>	<u>\$ 27,451,376</u>	<u>\$ 560,113</u>	2.04%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances		Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	\$ 159,561	\$ -	\$ -	\$ -	\$ 1,575	\$ 1,000	\$ 162,136	\$ 195,187	\$ (33,051)	-16.93%
		159,561	-	-	-	1,575	1,000	162,136	195,187	(33,051)	-16.93%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	52,932	-	-	-	-	-	52,932	64,392	(11,460)	-17.80%
English	6103	676,333	115,398	-	-	-	-	791,731	721,854	69,877	9.68%
Speech	6105	127,355	-	4,303	-	-	-	131,658	113,266	18,392	16.24%
Foreign Language	6107	19,670	-	-	-	-	-	19,670	19,645	25	0.13%
Art	6109	140,824	-	6,259	-	-	-	147,083	142,996	4,087	2.86%
Music	6111	145,757	-	3,912	-	-	-	149,669	163,879	(14,210)	-8.67%
Philosophy	6113	41,506	-	-	-	-	-	41,506	40,912	594	1.45%
Humanties	6114	1,967	-	-	-	-	-	1,967	11,799	(9,832)	-83.33%
Drama	6115	5,901	-	1,956	-	-	-	7,857	41,375	(33,518)	-81.01%
Fine Arts Gallery	6117	500	-	-	-	-	-	500	500	-	0.00%
History	6303	318,185	-	8,215	-	-	-	326,400	338,203	(11,803)	-3.49%
Government	6305	159,041	-	6,259	-	-	-	165,300	262,112	(96,812)	-36.94%
Geography	6307	22,172	-	-	-	-	-	22,172	21,731	441	2.03%
Sociology	6309	9,835	-	1,956	-	-	-	11,791	11,750	41	0.35%
Economics	6311	67,900	-	1,956	-	-	-	69,856	70,472	(616)	-0.87%
Psychology	6313	206,812	-	4,303	-	-	-	211,115	204,698	6,417	3.13%
Interdisciplinary Education	6315	1,967	-	-	-	-	-	1,967	1,967	-	0.00%
		1,998,657	115,398	39,119	-	-	-	2,153,174	2,231,551	(78,377)	-3.51%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	124,972	2,160	-	-	-	-	127,132	124,801	2,331	1.87%
Mathematics	6203	488,594	-	-	-	-	-	488,594	469,579	19,015	4.05%
Physics	6205	75,002	-	-	-	-	-	75,002	73,802	1,200	1.63%
Engineering	6206	22,835	-	-	-	-	-	22,835	22,757	78	0.34%
Biology	6207	569,195	-	13,000	-	-	-	582,195	565,818	16,377	2.89%
Chemistry	6209	78,472	-	-	-	-	-	78,472	74,460	4,012	5.39%
Geology	6211	48,125	-	-	-	-	-	48,125	41,426	6,699	16.17%
Physical Education	6213	78,594	-	-	-	-	-	78,594	75,707	2,887	3.81%
		<u>1,485,789</u>	<u>2,160</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,949</u>	<u>1,448,350</u>	<u>52,599</u>	<u>3.63%</u>
ALLIED HEALTH DIVISION											
Associate Degree Nursing	6403	1,435,084	97,179	35,244	-	-	-	1,567,507	1,550,255	17,252	1.11%
Licensed Vocational Nursing - Victoria	6416	462,600	32,761	18,907	-	500	-	514,768	479,782	34,986	7.29%
Licensed Vocational Nursing - Hallettsville	6429	161,881	4,407	22,936	-	-	-	189,224	185,680	3,544	1.91%
Respiratory Therapy Technology	6433	276,256	43	12,416	-	-	-	288,715	307,129	(18,414)	-6.00%
Physical Therapy Assistant	6439	<u>227,106</u>	<u>-</u>	<u>18,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,013</u>	<u>234,970</u>	<u>11,043</u>	<u>4.70%</u>
		<u>2,562,927</u>	<u>134,390</u>	<u>108,410</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>2,806,227</u>	<u>2,757,816</u>	<u>48,411</u>	<u>1.76%</u>
CAREER AND TECHNICAL EDUCATION DIVISION											
Business Management	6505	159,833	-	-	-	-	-	159,833	158,463	1,370	0.86%
Computer Information Systems	6509	218,048	-	-	-	-	-	218,048	212,000	6,048	2.85%
Emergency Medical Technology	6511	285,980	10,200	12,416	-	-	-	308,596	305,405	3,191	1.04%
Police Academy	6513	133,024	-	12,420	-	-	420	145,864	144,741	1,123	0.78%
Process Technology	6515	169,223	-	-	-	-	-	169,223	164,307	4,916	2.99%
Electronics and Instrumentation	6517	305,347	-	-	-	-	-	305,347	300,980	4,367	1.45%
Welding	6519	128,707	-	-	-	-	-	128,707	128,369	338	0.26%
Criminal Justice	6521	<u>68,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>420</u>	<u>68,731</u>	<u>67,856</u>	<u>875</u>	<u>1.29%</u>
		<u>1,468,473</u>	<u>10,200</u>	<u>24,836</u>	<u>-</u>	<u>-</u>	<u>840</u>	<u>1,504,349</u>	<u>1,482,121</u>	<u>22,228</u>	<u>1.50%</u>
TOTAL INSTRUCTION: CREDIT COURSES											
		<u>7,675,407</u>	<u>262,148</u>	<u>185,365</u>	<u>-</u>	<u>2,075</u>	<u>1,840</u>	<u>8,126,835</u>	<u>8,115,025</u>	<u>11,810</u>	<u>0.15%</u>

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION											
DIVISION											
Business Management	4116	510	-	-	-	-	-	510	510	-	0.00%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	4,800	-	-	-	-	-	4,800	4,800	-	0.00%
Truck Driving	4129	258,117	-	-	-	-	500	258,617	208,549	50,068	24.01%
Industrial Technology	4130	45,760	-	-	-	-	-	45,760	45,760	-	0.00%
Allied Health	4134	-	95,077	-	-	-	6,840	101,917	-	101,917	N/A
Emergency Medical Services	4135	6,400	66,998	-	-	-	-	73,398	72,066	1,332	1.85%
Electrical	4139	26,740	-	-	-	-	-	26,740	26,740	-	0.00%
HVAC	4140	19,320	-	-	-	-	-	19,320	19,320	-	0.00%
Millwright	4142	17,100	-	-	-	-	-	17,100	17,100	-	0.00%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Medical Coding	4145	3,750	-	-	-	-	-	3,750	1,875	1,875	100.00%
Medication Aide	4146	3,990	-	-	-	-	-	3,990	3,990	-	0.00%
Nurse Aide	4147	8,400	-	-	-	-	-	8,400	8,400	-	0.00%
Phlebotomy	4148	4,400	-	-	-	-	-	4,400	4,400	-	0.00%
Pharmacy Tech	4149	2,625	-	-	-	-	-	2,625	2,625	-	0.00%
Veterinary Assistant	4150	2,000	-	-	-	-	-	2,000	2,000	-	0.00%
EKG Technician	4151	10,080	-	-	-	-	-	10,080	10,080	-	0.00%
Mental Health Technician	4152	1,800	-	-	-	-	-	1,800	1,800	-	0.00%
Nurse Aide 60 Hours	4153	1,800	-	-	-	-	-	1,800	1,800	-	0.00%
EKG Technician - Non Credit	4155	2,240	-	-	-	-	-	2,240	-	2,240	N/A
TOTAL INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
		425,232	162,075	-	-	-	7,340	594,647	437,215	157,432	36.01%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
	Business Management	4201	375	-	-	-	-	375	375	-	0.00%
	Language Communications	4202	450	-	-	-	-	450	450	-	0.00%
	Computer Information Systems	4205	600	-	-	-	-	600	600	-	0.00%
	Truck Driving	4214	100	-	-	-	-	100	100	-	0.00%
	Industrial Technology	4215	800	-	-	-	-	800	800	-	0.00%
	Emergency Medical Services	4220	10,000	-	-	-	-	10,000	10,000	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
		12,325	-	-	-	-	-	12,325	12,325	-	0.00%
TOTAL INSTRUCTION		8,112,964	424,223	185,365	-	2,075	9,180	8,733,807	8,564,565	169,242	1.98%
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
	Personal Enrichment	4301	8,220	-	-	-	-	8,220	8,220	-	0.00%
	Lifelong Learning Institute	4303	-	-	17,722	-	-	17,722	17,119	603	3.52%
	Motorcycle Safety	4308	14,000	-	-	-	-	14,000	14,000	-	0.00%
TOTAL PUBLIC SERVICE		22,220	-	17,722	-	-	-	39,942	39,339	603	1.53%
ACADEMIC SUPPORT											
	Museum of the Coastal Bend	1005	-	39,528	90,253	8,000	1,996	139,777	142,715	(2,938)	-2.06%
	Division, Office, Continuing Education	4111	-	116,955	76,389	-	840	194,184	201,033	(6,849)	-3.41%
	Office, Industrial Programs	4114	-	140,688	-	-	-	140,688	137,399	3,289	2.39%
	Office, Allied Heath - Non-Credit	4134	-	-	90,564	-	-	90,564	185,287	(94,723)	-51.12%
	The Tutoring Center	5011	-	137,962	-	60,000	-	197,962	178,309	19,653	11.02%
	Office, Executive Vice President, Chief Academic Officer	6001	-	150,888	24,722	-	840	176,450	172,956	3,494	2.02%
	Distance Education	6038	-	64,314	-	-	504	64,818	86,556	(21,738)	-25.11%
	Division Office, College Acces and Partnership	6040	-	108,727	82,921	-	-	191,648	20,826	170,822	820.23%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
						Stipends / Market Adjustments / Expense Allowances					
Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages		Total Salaries	Prior Year Total	Dollar	Percent	
Division Office, Academic Support and Student Success	6071	122,480	39,117	-	-	-	161,597	159,783	1,814	1.14%	
Academic Coaching	6080	-	55,206	-	2,220	-	155,884	142,656	13,228	9.27%	
Division Office, Arts, Humanities and Social Sciences	6101	400	-	-	-	-	400	400	-	0.00%	
Division Office, Science, Mathematics and Physical Education	6201	-	97,966	750	-	-	136,693	135,989	704	0.52%	
Division Office, Career & Technical Education	6501		126,182	7,000	-	-	169,491	159,259	10,232	6.42%	
Library	6701	74,922	-	65,204	-	-	140,126	137,338	2,788	2.03%	
TOTAL ACADEMIC SUPPORT	75,322	1,160,896	641,914	75,750	2,220	4,180	1,960,282	1,860,506	99,776	5.36%	
STUDENT SERVICES											
Office, Vice President of Student Services	5001	-	137,993	24,722	-	840	163,555	164,355	(800)	-0.49%	
Registrar	5003	-	131,076	109,280	-	2,200	242,556	235,658	6,898	2.93%	
Advising and Counseling	5004	-	359,298	48,570	5,000	840	413,708	404,746	8,962	2.21%	
Financial Aid	5005	-	129,144	81,160	-	4,000	214,304	234,590	(20,286)	-8.65%	
Student Life Office	5006	-	69,723	30,349	-	480	100,552	99,062	1,490	1.50%	
Student Testing & Assessment	5008	-	66,677	135,353	-	3,000	205,030	201,030	4,000	1.99%	
Pre-College Programs	5012	-	-	133,230	-	-	133,230	321,190	(187,960)	-58.52%	
Athletics	5015	-	58,317	-	-	-	58,317	45,820	12,497	27.27%	
Cross Country	5016	-	-	-	20,182	-	20,182	30,000	(9,818)	-32.73%	
Volleyball	5018	-	-	-	20,000	-	20,000	20,000	-	0.00%	
TOTAL STUDENT SERVICES	-	952,228	562,664	5,000	49,382	2,160	1,571,434	1,756,451	(185,017)	-10.53%	
INSTITUTIONAL SUPPORT											
President	1001	-	271,445	73,016	-	1,680	346,141	320,300	25,841	8.07%	
Office, Vice President of Administrative Services	2001	-	169,973	-	-	840	170,813	167,430	3,383	2.02%	
Business Office	2002	-	152,046	84,615	-	100	236,761	232,054	4,707	2.03%	
Business Office: A/R - Payments	2003	-	-	102,202	-	500	102,702	100,183	2,519	2.51%	
Purchasing	2006	-	60,980	27,527	-	840	89,347	86,355	2,992	3.46%	
Central Stores	2007	-	-	39,676	-	-	39,676	38,885	791	2.03%	
Human Resources	2010	-	117,130	168,045	-	5,000	291,015	256,299	34,716	13.55%	

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

								August 31			
								2026	2025	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
Faculty/Staff Development	2012	3,000	-	-	-	-	-	3,000	3,060	(60)	-1.96%
Technology Services	2015	-	305,118	372,736	-	1,700	9,240	688,794	675,081	13,713	2.03%
Campus Security	2040	-	94,776	308,445	-	1,000	6,452	410,673	401,409	9,264	2.31%
Foundation Advancement	4003	-	163,973	113,129	-	-	840	277,942	263,696	14,246	5.40%
Marketing & Communications	4005	-	284,910	104,216	1,500	-	840	391,466	386,729	4,737	1.22%
Printing & Mail Service	4006	-	-	67,403	-	-	-	67,403	66,062	1,341	2.03%
Grants Administration	4009	-	171,761	-	-	-	-	171,761	178,379	(6,618)	-3.71%
Effectiveness, Research & Assessment	6015	79,410	201,208	-	-	-	336	280,954	256,428	24,526	9.56%
College Information System	6050	-	231,121	-	-	-	840	231,961	223,317	8,644	3.87%
TOTAL INSTITUTIONAL SUPPORT		82,410	2,224,441	1,461,010	1,500	8,300	22,748	3,800,409	3,655,667	144,742	3.96%
OPERATION AND MAINTENANCE OF PLANT											
General Services	2026	-	91,053	38,955	-	-	714	130,722	128,134	2,588	2.02%
Building Maintenance	2029	-	158,526	278,511	-	500	14,032	451,569	450,329	1,240	0.28%
Custodial Services	2032	-	48,164	700,283	-	5,500	10,816	764,763	749,882	14,881	1.98%
Grounds Maintenance	2035	-	55,896	173,431	-	-	840	230,167	223,414	6,753	3.02%
TOTAL OPERATION AND MAINTENANCE OF PLANT		-	353,639	1,191,180	-	6,000	26,402	1,577,221	1,551,759	25,462	1.64%
SCHOLARSHIPS AND FELLOWSHIPS	2050	-	-	-	150,000	-	-	150,000	150,000	-	0.00%
AUXILIARY SERVICES											
Welder Center for the Performing Arts	1011	-	57,005	127,196	5,900	-	11,655	201,756	194,473	7,283	3.74%
Bookstore	2061	-	73,257	55,568	10,000	500	-	139,325	139,462	(137)	-0.10%
Conference Center	4090	-	122,147	64,102	10,800	-	13,230	210,279	220,247	(9,968)	-4.53%
Student Center Operations	5051	-	-	-	7,200	-	-	7,200	8,208	(1,008)	-12.28%
TOTAL AUXILIARY ENTERPRISES		-	252,409	246,866	33,900	500	24,885	558,560	562,390	(3,830)	-0.68%
TOTAL SALARIES		\$ 8,292,916	\$ 5,367,836	\$ 4,306,721	\$ 266,150	\$ 68,477	\$ 89,555	\$ 18,391,655	\$ 18,140,677	\$ 250,978	1.38%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

														August 31				
														2026	2025	Change		
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent	
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Learning Frameworks	6079	\$ 1,642	\$ -	\$ -	\$ 400	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ 2,697	\$ 4,683	\$ (1,986)	-42.41%
		1,642	-	-	400	-	600	-	-	-	55	-	-	-	2,697	4,683	(1,986)	-42.41%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION																		
Developmental English	6073	958	-	-	-	-	-	-	-	700	-	-	-	1,658	1,658	-	0.00%	
English	6103	4,838	-	-	-	-	-	250	-	75	-	-	-	5,163	4,563	600	13.15%	
Speech	6105	1,642	-	-	-	-	-	-	-	-	-	-	-	1,642	1,442	200	13.87%	
Foreign Language	6107	798	-	-	-	-	-	-	-	-	-	-	-	798	798	-	0.00%	
Art	6109	2,262	-	-	-	8,500	-	-	-	725	-	-	-	11,487	11,887	(400)	-3.37%	
Music	6111	3,238	6,050	-	-	500	2,000	2,500	-	8,187	-	-	-	22,475	22,825	(350)	-1.53%	
Philosophy	6113	998	-	-	-	-	-	-	-	-	-	-	-	998	798	200	25.06%	
Drama	6115	818	-	-	-	-	-	-	-	-	-	-	-	818	1,038	(220)	-21.19%	
Fine Arts Gallery	6117	450	-	-	600	-	-	-	-	-	-	-	-	1,050	1,050	-	0.00%	
History	6303	2,782	-	-	-	-	-	-	-	-	-	-	-	2,782	2,382	400	16.79%	
Government	6305	2,462	-	-	-	-	-	-	-	-	-	-	-	2,462	2,062	400	19.40%	
Geography	6307	898	-	-	-	-	-	-	-	-	-	-	-	898	898	-	0.00%	
Sociology	6309	818	-	-	-	-	-	-	-	-	-	-	-	818	818	-	0.00%	
Economics	6311	1,218	-	-	-	-	-	-	-	-	-	-	-	1,218	1,218	-	0.00%	
Psychology	6313	2,042	-	-	-	-	-	-	-	100	-	-	-	2,142	2,142	-	0.00%	
		26,222	6,050	-	600	500	10,500	2,750	-	9,787	-	-	-	56,409	55,579	830	1.49%	
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION																		
Developmental Mathematics	6077	1,683	-	-	200	-	1,000	850	200	-	850	-	-	4,783	2,773	2,010	72.48%	
Mathematics	6203	3,648	-	-	-	-	500	500	-	15	-	-	-	4,663	3,923	740	18.86%	
Physics	6205	1,248	-	-	-	-	2,500	-	-	-	-	-	-	3,748	3,548	200	5.64%	
Engineering	6206	878	-	-	-	-	500	-	-	-	-	-	-	1,378	998	380	38.08%	
Biology	6207	3,898	5,000	-	100	-	18,000	-	250	-	115	-	-	27,363	26,613	750	2.82%	
Chemistry	6209	1,298	-	-	-	700	9,000	-	-	60	-	-	-	11,058	10,808	250	2.31%	
Geology	6211	848	-	-	-	-	1,000	-	200	-	10	-	-	2,058	2,458	(400)	-16.27%	
Physical Education	6213	1,498	-	-	-	-	4,000	-	-	50	-	-	-	5,548	3,698	1,850	50.03%	
		14,999	5,000	-	300	700	36,500	1,350	650	1,100	-	-	-	60,599	54,819	5,780	10.54%	
ALLIED HEALTH DIVISION																		
Associate Degree Nursing	6403	12,704	950	-	900	-	26,500	1,000	2,200	-	146,095	-	-	190,349	194,349	(4,000)	-2.06%	
Licensed Vocational Nursing - Victoria	6416	5,758	-	-	1,200	-	3,300	-	1,500	-	101,875	-	-	113,633	113,633	-	0.00%	
Licensed Vocational Nursing - Hallettsville	6429	3,353	-	-	1,500	5,200	1,400	-	7,300	-	43,140	-	-	61,893	61,893	-	0.00%	
Respiratory Therapy Technology	6433	3,180	-	-	1,000	4,100	5,000	1,000	4,000	-	13,560	-	3,700	35,540	33,128	2,412	7.28%	
Physical Therapy Assistant	6439	4,098	2,280	-	1,000	-	6,064	1,550	5,000	-	12,200	-	-	32,192	27,178	5,014	18.45%	
		29,093	3,230	-	5,600	9,300	42,264	3,550	20,000	-	316,870	-	3,700	433,607	430,181	3,426	0.80%	
CAREER AND TECHNICAL EDUCATION DIVISION																		
Business Management	6505	1,598	-	-	-	-	-	-	-	-	-	-	-	1,598	2,183	(585)	-26.80%	
Computer Information Systems	6509	2,018	650	-	300	-	1,000	-	-	-	-	-	3,000	6,968	7,048	(80)	-1.14%	
Emergency Medical Technology	6511	3,130	6,000	-	1,000	-	18,000	930	2,200	-	13,950	-	7,000	52,210	51,810	400	0.77%	

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

															August 31			
															2026	2025	Change	
															Total	Prior Year	Dollar	Percent
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay					
Police Academy	6513	2,380	-	-	1,000	1,600	34,000	300	2,000	-	500	-	-	-	41,780	38,780	3,000	7.74%
Process Technology	6515	1,748	3,000	-	400	-	4,000	-	-	-	1,000	-	-	5,000	15,148	15,148	-	0.00%
Electronics and Instrumentation	6517	2,473	-	-	225	-	4,500	-	150	-	200	-	-	5,000	12,548	12,548	-	0.00%
Welding	6519	1,273	1,000	-	225	-	42,000	-	200	-	1,363	-	-	5,000	51,061	47,061	4,000	8.50%
Criminal Justice	6521	1,098	-	-	-	-	175	-	-	-	-	-	-	-	1,273	1,273	-	0.00%
		15,718	10,650	-	3,150	1,600	103,675	1,230	4,550	-	17,013	-	-	25,000	182,586	175,851	6,735	3.83%
TOTAL INSTRUCTION: CREDIT COURSES		87,674	24,930	-	10,050	12,100	193,539	6,130	27,950	-	344,825	-	-	28,700	735,898	721,113	14,785	2.05%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	25	-	250	-	-	-	200	-	-	-	475	475	-	0.00%
Language Communications	4117	-	-	-	-	-	-	-	-	-	300	-	-	-	300	300	-	0.00%
Computer Information Systems	4120	-	-	-	-	-	-	-	-	-	2,385	-	-	-	2,385	2,385	-	0.00%
Truck Driving	4129	1,600	11,800	-	50	29,000	6,465	7,500	1,000	-	152,775	-	-	-	210,190	154,230	55,960	36.28%
Industrial Technology	4130	-	24,300	-	-	-	50,200	-	-	-	11,546	-	-	-	86,046	86,046	-	0.00%
Allied Health	4134	-	-	-	-	-	-	-	-	-	400	-	-	-	400	-	400	N/A
Emergency Medical Services	4135	1,298	-	-	-	-	3,000	500	500	-	1,000	-	-	-	6,298	6,298	-	0.00%
Electrical	4139	-	-	-	-	-	7,000	-	-	-	11,588	-	-	-	18,588	18,588	-	0.00%
HVAC	4140	-	-	-	-	-	9,000	-	-	-	4,500	-	-	-	13,500	13,500	-	0.00%
Millwright	4142	-	-	-	-	-	2,500	-	-	-	4,400	-	-	-	6,900	6,900	-	0.00%
Medical Assistant	4144	-	-	-	-	-	750	-	-	-	5,440	-	-	-	6,190	6,190	-	0.00%
Medical Coding	4145	-	-	-	-	-	500	-	-	-	32,700	-	-	-	33,200	14,600	18,600	127.40%
Medication Aide	4146	-	200	-	-	-	150	-	-	-	800	-	-	-	1,150	1,150	-	0.00%
Nurse Aide	4147	-	-	-	-	-	750	-	-	-	6,000	-	-	-	6,750	6,750	-	0.00%
Phlebotomy	4148	-	-	-	-	-	300	-	-	-	9,600	-	-	-	9,900	9,900	-	0.00%
Pharmacy Tech	4149	200	-	-	-	-	-	-	-	-	2,500	-	-	-	2,700	2,700	-	0.00%
Veterinary Assistant	4150	-	-	-	-	-	500	-	-	-	1,500	-	-	-	2,000	2,000	-	0.00%
EKG Technician	4151	-	-	-	-	-	500	-	-	-	710	-	-	-	1,210	4,210	(3,000)	-71.26%
Mental Health Technician	4152	-	-	-	-	-	150	-	-	-	750	-	-	-	900	900	-	0.00%
Nurse Aide 60 Hours	4153	-	-	-	-	-	150	-	-	-	730	-	-	-	880	880	-	0.00%
EKG Technician Non Credit	4155	-	-	-	-	-	500	-	-	-	2,500	-	-	-	3,000	-	3,000	N/A
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		3,098	36,300	-	75	29,000	82,665	8,000	1,500	-	252,324	-	-	-	412,962	338,002	74,960	22.18%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	-	50	-	-	-	175	-	-	-	225	225	-	0.00%
Language Communications	4202	-	-	-	-	-	-	-	-	-	180	-	-	-	180	180	-	0.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	-	-	400	-	-	-	400	400	-	0.00%
Truck Driving	4214	-	-	-	-	-	50	-	-	-	-	-	-	-	50	50	-	0.00%
Industrial Technology	4215	55	26,600	-	-	1,013	1,500	-	-	-	110	-	-	-	29,278	29,278	-	0.00%
Emergency Medical Services	4220	50	100	-	-	-	9,000	250	500	-	2,750	-	-	-	12,650	12,650	-	0.00%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

														August 31			
														2026	2025	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES	105	26,700	-	-	1,013	10,600	250	500	-	3,615	-	-	-	42,783	42,783	-	0.00%
INSTRUCTIONAL TECHNOLOGY INITIATIVE 6047	-	-	-	-	-	-	-	-	-	11,700	-	-	-	11,700	29,950	(18,250)	-60.93%
TOTAL INSTRUCTION	90,877	87,930	-	10,125	42,113	286,804	14,380	29,950	-	612,464	-	-	28,700	1,203,343	1,131,848	71,495	6.32%
PUBLIC SERVICE: NON-STATE FUNDED COURSES																	
WORKFORCE CONTINUING EDUCATION DIVISION																	
Personal Enrichment 4301	-	-	-	-	-	500	-	-	-	-	-	-	-	500	500	-	0.00%
Lifelong Learning Institute 4303	2,800	5,000	-	200	550	5,500	-	2,500	-	50	-	-	-	16,600	16,200	400	2.47%
Summer Camps 4305	130	5,000	-	100	-	800	-	-	-	-	-	-	-	6,030	6,030	-	0.00%
Motorcycle Safety 4308	90	2,800	-	-	-	5,500	-	-	-	-	-	-	-	8,390	8,390	-	0.00%
TOTAL PUBLIC SERVICE	3,020	12,800	-	300	550	12,300	-	2,500	-	50	-	-	-	31,520	31,120	400	1.29%
ACADEMIC SUPPORT																	
Museum of the Coastal Bend 1005	3,600	-	-	-	-	1,783	-	-	-	197	-	-	-	5,580	5,596	(16)	-0.29%
Academic Support - Tech Plan 4010	-	-	-	-	-	-	-	-	-	-	-	-	97,750	97,750	24,200	73,550	303.93%
Division, Office, Continuing Education 4111	5,818	50	-	700	-	500	1,400	1,000	-	1,035	-	-	-	10,503	10,623	(120)	-1.13%
Office, Industrial Programs 4114	2,468	2,500	-	-	-	100	1,000	10,000	4,000	400	-	-	-	20,468	20,468	-	0.00%
Office, Allied Heath - Non-Credit 4134	4,698	1,000	-	-	-	1,000	1,000	2,500	-	50	-	-	-	10,248	10,248	-	0.00%
The Tutoring Center 5011	2,079	450	-	5,000	-	1,000	-	-	-	935	-	-	-	9,464	10,303	(839)	-8.14%
Office, Executive Vice President, Chief Academic Officer 6001	2,148	-	-	524	-	250	1,476	1,660	-	3,440	-	-	-	9,498	9,498	-	0.00%
Lyceum 6035	-	-	-	2,000	-	-	-	-	-	3,000	-	-	-	5,000	35,000	(30,000)	-85.71%
Distance Education 6038	1,578	2,500	-	-	41,408	1,185	-	1,000	-	103	-	-	-	47,774	53,138	(5,364)	-10.09%
Division Office, College Access and Partnership 6040	2,400	-	-	300	-	500	500	300	-	900	-	-	-	4,900	-	4,900	N/A
Faculty Staff Development 6041	-	-	-	-	-	-	22,000	-	-	-	-	-	-	22,000	22,000	-	0.00%
Dual Credit 6042	250	-	-	4,700	-	-	2,000	6,000	-	1,600	-	-	-	14,550	-	14,550	N/A
Correctional Education 6043	300	100	-	300	-	-	500	750	-	350	-	-	-	2,300	-	2,300	N/A
Faculty Senate 6044	-	-	-	125	-	-	-	975	-	-	-	-	-	1,100	1,100	-	0.00%
Community Partnership 6045	600	100	-	500	-	250	500	750	-	400	-	-	-	3,100	-	3,100	N/A
Division Office, Academic Support and Student Success 6071	3,298	-	-	3,500	-	400	700	500	-	400	-	-	-	8,798	8,803	(5)	-0.06%
Academic Coaching 6080	2,298	-	-	1,000	-	500	-	-	-	230	-	-	-	4,028	6,688	(2,660)	-39.77%
Division Office, Arts, Humanities and Social Sciences 6101	3,583	144	-	1,500	-	600	-	-	-	-	-	-	-	5,827	5,827	-	0.00%
Division Office, Science, Mathematics and Physical Education 6201	4,623	-	-	3,500	-	2,000	6,000	150	-	-	-	-	-	16,273	13,258	3,015	22.74%
Division Office, Allied Health 6401	2,423	-	-	600	2,100	1,800	11,000	3,680	-	250	-	-	-	21,853	6,998	14,855	212.27%
Division Office, Career & Technical Education 6501	3,273	159	-	1,400	-	1,250	750	1,500	-	75	-	-	-	8,407	8,407	-	0.00%
Library 6701	6,148	178,191	-	500	-	3,000	1,175	1,250	-	50	-	-	-	190,314	247,254	(56,940)	-23.03%
TOTAL ACADEMIC SUPPORT	51,585	185,194	-	26,149	43,508	16,118	50,001	32,015	4,000	13,415	-	-	97,750	519,735	499,409	20,326	4.07%
STUDENT SERVICES																	
Office, Vice President of Student Services 5001	1,598	-	-	-	3,067	1,000	2,500	2,500	-	-	-	-	-	10,665	11,165	(500)	-4.48%
Registrar 5003	5,448	3,000	-	400	-	600	1,000	2,500	-	8,200	-	-	-	21,148	21,648	(500)	-2.31%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

														August 31				
														2026	2025	Change		
	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
Advising and Counseling	5004	6,010	3,400	-	10,500	-	975	3,000	2,500	-	2,950	-	-	-	29,335	31,818	(2,483)	-7.80%
Financial Aid	5005	3,598	7,000	-	1,300	-	400	2,200	4,000	-	2,000	-	-	-	20,498	21,098	(600)	-2.84%
Student Life Office	5006	3,132	-	-	15,475	-	700	1,800	2,000	-	496	-	-	-	23,603	28,420	(4,817)	-16.95%
Recruitment and Outreach	5007	2,800	-	-	8,000	-	1,000	2,000	4,000	-	800	-	-	-	18,600	-	18,600	N/A
Student Testing & Assessment	5008	3,448	26,000	-	350	5,600	800	800	-	-	450	-	-	-	37,448	27,748	9,700	34.96%
Orientation	5010	848	-	-	2,500	-	-	-	-	-	-	-	-	-	3,348	7,198	(3,850)	-53.49%
Pre-College Programs	5012	2,598	-	-	-	-	-	-	-	-	-	-	-	-	2,598	36,448	(33,850)	-92.87%
Athletics	5015	1,298	25,500	-	-	-	2,000	250	-	-	5,500	-	-	-	34,548	36,748	(2,200)	-5.99%
Cross Country	5016	1,198	1,500	-	-	-	1,500	-	3,000	-	-	-	-	-	7,198	12,798	(5,600)	-43.76%
Volleyball	5018	798	3,000	-	-	-	3,000	-	5,000	-	1,000	-	-	-	12,798	11,693	1,105	9.45%
Sports Center	5019	998	4,500	-	-	-	750	-	-	-	-	-	-	-	6,248	6,248	-	0.00%
Student Services - Tech Plan	5090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,650	(26,650)	-100.00%
TOTAL STUDENT SERVICES		33,772	73,900	-	38,525	8,667	12,725	13,550	25,500	-	21,396	-	-	-	228,035	279,680	(51,645)	-18.47%
INSTITUTIONAL SUPPORT																		
President	1001	2,323	-	-	2,750	-	1,000	2,000	3,000	-	600	-	-	-	11,673	12,048	(375)	-3.11%
Governing Board	1003	798	40,000	-	-	-	-	5,000	5,000	-	-	-	-	-	50,798	798	50,000	6265.66%
Governmental Affairs Office, Vice President of Administrative Services	1004	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000	15,000	10,000	66.67%
Business Office	2001	1,198	-	-	-	-	50	575	2,750	-	987	-	-	-	5,560	5,560	-	0.00%
Business Office: A/R - Payments	2002	6,948	6,300	-	2,800	-	1,075	300	1,600	-	3,825	-	-	-	22,848	22,398	450	2.01%
Purchasing	2003	5,498	-	-	-	-	800	-	-	-	6,298	-	-	-	6,298	6,498	(200)	-3.08%
Central Stores	2006	2,148	-	-	2,600	-	300	700	1,400	-	200	-	-	-	7,348	7,348	-	0.00%
Human Resources	2007	1,198	-	-	-	-	-	-	-	-	-	-	-	-	1,198	1,198	-	0.00%
Faculty/Staff Development	2010	7,398	11,200	-	40,000	-	2,500	250	3,500	-	200	-	-	-	65,048	70,598	(5,550)	-7.86%
Technology Services	2012	-	-	-	-	-	5,000	-	-	-	-	-	-	-	5,000	10,000	(5,000)	-50.00%
Campus Security	2015	(110,810)	20,750	-	-	-	8,175	850	2,000	-	760	-	-	23,900	(54,375)	(53,915)	(460)	0.85%
Institutional Support - Tech Plan	2040	5,448	6,791	-	-	-	5,200	1,385	500	-	1,936	-	-	-	21,260	20,643	617	2.99%
Foundation Advancement	2090	-	1,513,136	-	-	-	-	-	-	-	76,800	-	-	135,000	1,724,936	1,629,370	95,566	5.87%
Foundation - Capital Campaign	4003	9,298	-	-	11,000	-	500	3,500	3,000	-	5,300	-	-	-	32,598	33,098	(500)	-1.51%
Marketing & Communications	4004	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000	25,000	-	0.00%
Printing & Mail Service	4005	11,598	3,000	-	82,750	26,700	500	1,600	2,000	-	7,100	-	-	-	135,248	142,798	(7,550)	-5.29%
Central Telephone Service	4006	16,598	3,360	-	-	44,000	7,700	-	2,200	-	11,325	-	-	-	85,183	83,939	1,244	1.48%
Grants Administration	4007	-	1,100	-	-	-	750	-	-	-	49,935	-	-	-	51,785	56,400	(4,615)	-8.18%
Reaffirmation - SACS	4009	2,138	-	-	-	-	110	2,150	3,600	-	700	-	-	-	8,698	8,698	-	0.00%
Effectiveness, Research & Assessment	6014	-	3,000	-	-	-	-	3,250	11,130	-	-	-	-	-	17,380	14,450	2,930	20.28%
Strategic Initiatives	6015	3,333	-	-	-	-	550	1,409	3,000	-	81	-	-	-	8,373	24,811	(16,438)	-66.25%
Institutional Memberships	6024	-	-	-	-	-	-	2,000	2,000	-	-	-	-	-	4,000	4,000	-	0.00%
Commencement	6025	-	-	-	750	-	-	-	-	-	25,000	-	-	-	25,750	25,750	-	0.00%
College Information System	6031	370	-	-	1,000	3,300	7,500	-	-	-	2,000	-	-	-	14,170	14,170	-	0.00%
General Institutional	6050	1,998	-	-	-	-	-	1,500	2,300	-	-	-	-	-	5,798	5,798	-	0.00%
	7001	-	366,000	73,934	-	-	-	-	-	-	25,000	-	-	-	464,934	444,934	20,000	4.50%
TOTAL INSTITUTIONAL SUPPORT		(32,520)	1,974,637	73,934	168,650	74,000	41,710	26,469	48,980	-	236,749	-	-	158,900	2,771,509	2,631,390	140,119	5.32%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2025 - 2026

														August 31				
														2026	2025	Change		
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent	
OPERATION AND MAINTENANCE OF PLANT																		
General Services	2026	2,398	115,000	1,042,442	-	-	25,000	550	700	-	-	-	-	1,186,090	1,181,650	4,440	0.38%	
Building Maintenance	2029	4,118	53,000	-	-	1,500	117,000	150	-	-	640	-	-	176,408	175,858	550	0.31%	
Custodial Services	2032	(122,850)	-	-	-	-	65,000	-	-	-	-	-	-	(57,850)	(50,184)	(7,666)	15.28%	
Grounds Maintenance	2035	3,198	20,200	-	-	300	24,000	540	-	-	129	-	360	48,727	49,677	(950)	-1.91%	
Utilities	2036	(52,056)	-	-	-	-	-	-	857,328	-	-	-	-	805,272	806,274	(1,002)	-0.12%	
Major Repairs & Renovations	2037	-	932,277	-	-	-	-	-	-	-	-	-	-	932,277	824,405	107,872	13.08%	
TOTAL OPERATION AND MAINTENANCE OF PLANT		(165,192)	1,120,477	1,042,442	-	1,800	231,000	1,240	700	857,328	769	-	360	-	3,090,924	2,987,680	103,244	3.46%
AUXILIARY SERVICES																		
Welder Center for the Performing Arts	1011	25,575	55,336	2,100	7,000	197	6,500	2,500	500	31,900	325	-	343,000	-	474,933	440,847	34,086	7.73%
Bookstore	2061	51,171	23,000	-	-	-	1,500	500	1,000	-	85,650	-	622,000	1,500	786,321	779,353	6,968	0.89%
Food Services Contract	2070	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	0.00%
Auxiliary Enterprises - Tech Plan	2095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,200	(17,200)	-100.00%
Official Functions	4051	-	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	40,000	-	0.00%
Faculty and Dependent Scholarships	4053	-	-	-	-	-	-	-	-	-	-	23,000	-	-	23,000	26,000	(3,000)	-11.54%
Music Scholarships	4055	-	-	-	-	-	-	-	-	-	-	13,000	-	-	13,000	13,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000	1,000	1,000	100.00%
Conference Center	4090	79,663	6,000	-	550	3,650	1,700	500	-	152,000	100	-	61,400	-	305,563	303,739	1,824	0.60%
Student Center Operations	5051	45,421	-	-	-	-	3,400	-	-	-	-	-	-	-	48,821	47,303	1,518	3.21%
Student Life Office - Student Organizations	5052	-	-	-	-	-	-	-	-	-	-	31,130	-	-	31,130	31,130	-	0.00%
TOTAL AUXILIARY ENTERPRISES		201,830	134,336	2,100	47,550	3,847	13,100	3,500	1,500	183,900	86,075	38,000	1,057,530	1,500	1,774,768	1,749,572	25,196	1.44%
TOTAL OPERATING EXPENSE		\$ 183,372	\$ 3,589,274	\$ 1,118,476	\$ 291,299	\$ 174,485	\$ 613,757	\$ 109,140	\$ 141,145	\$ 1,045,228	\$ 970,918	\$ 38,000	\$ 1,057,890	\$ 286,850	\$ 9,619,834	\$ 9,310,699	\$ 309,135	3.32%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Gonzales Center
FY 2025 - 2026

		Budget for the Year Ending						Change	
		August 31, 2026			August 31, 2025				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 1,967	\$ -	\$ 1,967	\$ 1,966	\$ -	\$ 1,966	\$ 1	0.05%
		1,967	-	1,967	1,966	-	1,966	1	0.05%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	-	-	-	8,519	-	8,519	(8,519)	-100.00%
Psychology	6313	3,934	-	3,934	9,833	-	9,833	(5,899)	-59.99%
		3,934	-	3,934	18,352	-	18,352	(14,418)	-78.56%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	4,061	-	4,061	4,060	-	4,060	1	0.02%
Mathematics	6203	2,093	-	2,093	2,093	-	2,093	-	0.00%
Biology	6207	26,605	3,000	29,605	26,645	6,500	33,145	(3,540)	-10.68%
		32,759	3,000	35,759	32,798	6,500	39,298	(3,539)	-9.01%
ALLIED HEALTH DIVISION									
Licensed Vocational Nursing - Gonzales	6421	209,567	56,813	266,380	167,080	57,238	224,318	42,062	18.75%
		209,567	56,813	266,380	167,080	57,238	224,318	42,062	18.75%
TOTAL INSTRUCTION: CREDIT COURSES		248,227	59,813	308,040	220,196	63,738	283,934	24,106	8.49%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	480	350	830	480	350	830	-	0.00%
Language Communications	4117	1,800	600	2,400	900	300	1,200	1,200	100.00%
Computer Information Systems	4120	2,160	850	3,010	2,160	850	3,010	-	0.00%
Truck Driving	4129	27,360	46,050	73,410	27,360	46,050	73,410	-	0.00%
Industrial Technology	4130	32,240	22,334	54,574	32,240	22,334	54,574	-	0.00%
Emergency Medical Services	4135	-	-	-	10,000	1,550	11,550	(11,550)	-100.00%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Gonzales Center
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Electrical	4139	19,880	10,510	30,390	19,880	10,510	30,390	-	0.00%
HVAC	4140	12,840	7,972	20,812	12,840	7,972	20,812	-	0.00%
Welding	4141	15,240	19,300	34,540	15,240	19,300	34,540	-	0.00%
Medical Assistant	4144	4,500	3,300	7,800	4,500	3,300	7,800	-	0.00%
Nurse Aide	4147	6,600	5,550	12,150	6,600	5,550	12,150	-	0.00%
Pharmacy Tech	4149	1,600	2,300	3,900	-	2,300	2,300	1,600	69.57%
Mental Health Technician	4152	1,800	900	2,700	1,800	900	2,700	-	0.00%
Nurse Aide 60 Hours	4153	1,800	880	2,680	1,800	880	2,680	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		<u>128,300</u>	<u>120,896</u>	<u>249,196</u>	<u>135,800</u>	<u>122,146</u>	<u>257,946</u>	<u>(8,750)</u>	-3.39%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	135	50	185	135	50	185	-	0.00%
Computer Information Systems	4205	240	200	440	240	200	440	-	0.00%
Industrial Technology	4215	<u>240</u>	<u>1,500</u>	<u>1,740</u>	<u>240</u>	<u>1,500</u>	<u>1,740</u>	<u>-</u>	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		<u>615</u>	<u>1,750</u>	<u>2,365</u>	<u>615</u>	<u>1,750</u>	<u>2,365</u>	<u>-</u>	0.00%
TOTAL INSTRUCTION		<u>377,142</u>	<u>182,459</u>	<u>559,601</u>	<u>356,611</u>	<u>187,634</u>	<u>544,245</u>	<u>15,356</u>	2.82%
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	1,260	2,500	3,760	1,260	2,500	3,760	-	0.00%
Lifelong Learning Institute	4303	<u>-</u>	<u>850</u>	<u>850</u>	<u>-</u>	<u>850</u>	<u>850</u>	<u>-</u>	0.00%
TOTAL PUBLIC SERVICE		<u>1,260</u>	<u>3,350</u>	<u>4,610</u>	<u>1,260</u>	<u>3,350</u>	<u>4,610</u>	<u>-</u>	0.00%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Gonzales Center
FY 2025 - 2026

		Budget for the Year Ending							
		August 31, 2026			August 31, 2025			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
ACADEMIC SUPPORT									
Gonzales Center Office	6010	<u>318,543</u>	<u>102,200</u>	<u>420,743</u>	<u>312,552</u>	<u>127,675</u>	<u>440,227</u>	<u>(19,484)</u>	-4.43%
TOTAL ACADEMIC SUPPORT		<u>318,543</u>	<u>102,200</u>	<u>420,743</u>	<u>312,552</u>	<u>127,675</u>	<u>440,227</u>	<u>(19,484)</u>	-4.43%
INSTITUTIONAL SUPPORT									
Campus Security	2040	<u>16,740</u>	<u>-</u>	<u>16,740</u>	<u>16,405</u>	<u>400</u>	<u>16,805</u>	<u>(65)</u>	-0.39%
TOTAL INSTITUTIONAL SUPPORT		<u>16,740</u>	<u>-</u>	<u>16,740</u>	<u>16,405</u>	<u>400</u>	<u>16,805</u>	<u>(65)</u>	-0.39%
OPERATION AND MAINTENANCE OF PLANT									
Building Maintenance	2029	16,475	400	16,875	16,156	400	16,556	319	1.93%
Custodial Services	2032	<u>32,158</u>	<u>400</u>	<u>32,558</u>	<u>31,517</u>	<u>400</u>	<u>31,917</u>	<u>641</u>	2.01%
TOTAL OPERATION AND MAINTENANCE OF PLANT		<u>48,633</u>	<u>800</u>	<u>49,433</u>	<u>47,673</u>	<u>800</u>	<u>48,473</u>	<u>960</u>	1.98%
TOTAL SALARIES AND OPERATING EXPENSE		<u>\$ 762,318</u>	<u>\$ 288,809</u>	<u>\$ 1,051,127</u>	<u>\$ 734,501</u>	<u>\$ 319,859</u>	<u>\$ 1,054,360</u>	<u>\$ (3,233)</u>	-0.31%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Gonzales Center
FY 2025 - 2026

								August 31			
								2026	2025	Change	
Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent	
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	\$ 1,967	\$ -	\$ -	\$ -	\$ -	\$ 1,967	\$ 1,966	1	0.05%	
		1,967	-	-	-	-	1,967	1,966	1	0.05%	
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	-	-	-	-	-	-	8,519	(8,519)	-100.00%	
Psychology	6313	3,934	-	-	-	-	3,934	9,833	(5,899)	-59.99%	
		3,934	-	-	-	-	3,934	18,352	(14,418)	-78.56%	
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	4,061	-	-	-	-	4,061	4,060	1	0.02%	
Mathematics	6203	2,093	-	-	-	-	2,093	2,093	-	0.00%	
Biology	6207	26,605	-	-	-	-	26,605	26,645	(40)	-0.15%	
		32,759	-	-	-	-	32,759	32,798	(39)	-0.12%	
ALLIED HEALTH DIVISION											
Licensed Vocational Nursing - Gonzales	6421	184,708	4,407	20,452	-	-	209,567	167,080	42,487	25.43%	
			4,407	20,452	-	-	209,567	167,080	42,487	25.43%	
TOTAL INSTRUCTION: CREDIT COURSES											
		38,660	4,407	20,452	-	-	248,227	220,196	28,031	12.73%	

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Gonzales Center
FY 2025 - 2026

								August 31			
								2026	2025	Change	
	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION											
DIVISION											
Business Management	4116	480	-	-	-	-	-	480	480	-	0.00%
Language Communications	4117	1,800	-	-	-	-	-	1,800	900	900	100.00%
Computer Information Systems	4120	2,160	-	-	-	-	-	2,160	2,160	-	0.00%
Truck Driving	4129	27,360	-	-	-	-	-	27,360	27,360	-	0.00%
Industrial Technology	4130	32,240	-	-	-	-	-	32,240	32,240	-	0.00%
Emergency Medical Services	4135	-	-	-	-	-	-	-	10,000	(10,000)	-100.00%
Electrical	4139	19,880	-	-	-	-	-	19,880	19,880	-	0.00%
HVAC	4140	12,840	-	-	-	-	-	12,840	12,840	-	0.00%
Welding	4141	15,240	-	-	-	-	-	15,240	15,240	-	0.00%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Nurse Aide	4147	6,600	-	-	-	-	-	6,600	6,600	-	0.00%
Pharmacy Tech	4149	1,600	-	-	-	-	-	1,600	-	1,600	N/A
Mental Health Technician	4152	1,800	-	-	-	-	-	1,800	1,800	-	0.00%
Nurse Aide 60 Hours	4153	1,800	-	-	-	-	-	1,800	1,800	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT		128,300	-	-	-	-	-	128,300	135,800	(7,500)	-5.52%
INSTRUCTION: NON-CREDIT											
CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION											
DIVISION											
Business Management	4201	135	-	-	-	-	-	135	135	-	0.00%
Computer Information Systems	4205	240	-	-	-	-	-	240	240	-	0.00%
Industrial Technology	4215	240	-	-	-	-	-	240	240	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT											
CONTRACT/CUSTOMIZED COURSES		615	-	-	-	-	-	615	615	-	0.00%
TOTAL INSTRUCTION		167,575	4,407	20,452	-	-	-	377,142	356,611	20,531	5.76%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Gonzales Center
FY 2025 - 2026

								August 31			
								2026	2025	Change	
Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent	
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	1,260	-	-	-	-	1,260	1,260	-	0.00%	
TOTAL PUBLIC SERVICE		1,260	-	-	-	-	1,260	1,260	-	0.00%	
ACADEMIC SUPPORT											
Gonzales Center Office	6010	-	220,358	81,555	2,600	12,350	1,680	318,543	312,552	5,991	1.92%
TOTAL ACADEMIC SUPPORT		-	220,358	81,555	2,600	12,350	1,680	318,543	312,552	5,991	1.92%
STUDENT SERVICES											
TOTAL STUDENT SERVICES		-	-	-	-	-	-	-	-	-	N/A
INSTITUTIONAL SUPPORT											
Campus Security	2040	-	-	16,740	-	-	-	16,740	16,405	335	2.04%
TOTAL INSTITUTIONAL SUPPORT		-	-	16,740	-	-	-	16,740	16,405	335	2.04%
OPERATION AND MAINTENANCE OF PLANT											
Building Maintenance	2029	-	-	16,475	-	-	-	16,475	16,156	319	1.97%
Custodial Services	2032	-	-	32,158	-	-	-	32,158	31,517	641	2.03%
TOTAL OPERATION AND MAINTENANCE OF PLANT		-	-	48,633	-	-	-	48,633	47,673	960	2.01%
TOTAL SALARIES		\$ 168,835	\$ 224,765	\$ 167,380	\$ 2,600	\$ 12,350	\$ 1,680	\$ 762,318	\$ 734,501	\$ 27,817	3.79%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Gonzales Center
FY 2025 - 2026

															August 31			
															2026	2025	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent	
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Biology	6207	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000	6,500	(3,500)	-53.85%	
		-	-	-	-	3,000	-	-	-	-	-	-	-	3,000	6,500	(3,500)	-53.85%	
ALLIED HEALTH DIVISION																		
Licensed Vocational Nursing - Gonzales	6421	1,628	-	-	-	600	-	2,400	-	52,185	-	-	-	56,813	57,238	(425)	-0.74%	
			-	-	-	600	-	2,400	-	52,185	-	-	-	56,813	57,238	(425)	-0.74%	
TOTAL INSTRUCTION: CREDIT COURSES		-	-	-	-	3,600	-	2,400	-	52,185	-	-	-	59,813	63,738	(3,925)	-6.16%	
INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	-	-	-	-	-	350	-	-	-	350	350	-	0.00%	
Language Communications	4117	-	-	-	-	-	-	-	-	600	-	-	-	600	300	300	100.00%	
Computer Information Systems	4120	-	-	-	-	-	-	-	-	850	-	-	-	850	850	-	0.00%	
Truck Driving	4129	50	2,000	-	25	1,425	1,700	500	-	40,350	-	-	-	46,050	46,050	-	0.00%	
Industrial Technology	4130	-	-	-	300	12,050	-	-	-	9,984	-	-	-	22,334	22,334	-	0.00%	
Emergency Medical Services	4135	-	-	-	-	-	-	-	-	-	-	-	-	-	1,550	(1,550)	-100.00%	
Electrical	4139	-	-	-	-	4,250	-	-	-	6,260	-	-	-	10,510	10,510	-	0.00%	
HVAC	4140	-	-	-	-	4,500	-	-	-	3,472	-	-	-	7,972	7,972	-	0.00%	
Welding	4141	-	-	-	-	15,000	-	-	-	4,300	-	-	-	19,300	19,300	-	0.00%	
Medical Assistant	4144	-	-	-	-	300	-	-	-	3,000	-	-	-	3,300	3,300	-	0.00%	
Nurse Aide	4147	-	-	-	-	750	-	-	-	4,800	-	-	-	5,550	5,550	-	0.00%	
Pharmacy Tech	4149	-	-	-	-	300	-	-	-	2,000	-	-	-	2,300	2,300	-	0.00%	
Mental Health Technician	4152	-	-	-	-	150	-	-	-	750	-	-	-	900	900	-	0.00%	
Nurse Aide 60 Hours	4153	-	-	-	-	150	-	-	-	730	-	-	-	880	880	-	0.00%	
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		-	-	-	-	-	-	-	-	-	-	-	-	120,896	122,146	(1,250)	-1.02%	
INSTRUCTION: NON-CREDIT																		
CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	50	-	-	-	-	-	-	-	50	50	-	0.00%	
Computer Information Systems	4205	-	-	-	-	-	-	-	-	200	-	-	-	200	200	-	0.00%	
Industrial Technology	4215	-	-	-	-	500	-	-	-	1,000	-	-	-	1,500	1,500	-	0.00%	
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		-	-	-	-	550	-	-	-	1,200	-	-	-	1,750	1,750	-	0.00%	
TOTAL INSTRUCTION		-	-	-	-	4,150	-	2,400	-	53,385	-	-	-	182,459	187,634	(5,175)	-2.76%	

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Gonzales Center
FY 2025 - 2026

														August 31			
														2026	2025	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
PUBLIC SERVICE: NON-STATE FUNDED COURSES																	
WORKFORCE CONTINUING EDUCATION DIVISION																	
Personal Enrichment	4301	-	-	-	-	2,500	-	-	-	-	-	-	-	2,500	2,500	-	0.00%
Lifelong Learning Institute	4303	150	-	-	-	500	-	200	-	-	-	-	-	850	850	-	0.00%
TOTAL PUBLIC SERVICE		150	-	-	-	3,000	-	200	-	-	-	-	-	3,350	3,350	-	0.00%
ACADEMIC SUPPORT																	
Gonzales Center Office	6010	5,550	19,000	-	2,000	1,750	500	3,000	43,500	8,100	-	-	17,000	102,200	127,675	(25,475)	-19.95%
TOTAL ACADEMIC SUPPORT		5,550	19,000	-	2,000	1,750	500	3,000	43,500	8,100	-	-	17,000	102,200	127,675	(25,475)	-19.95%
INSTITUTIONAL SUPPORT																	
Campus Security	2040	-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)	-100.00%
TOTAL INSTITUTIONAL SUPPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)	-100.00%
OPERATION AND MAINTENANCE OF PLANT																	
Building Maintenance	2029	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	0.00%
Custodial Services	2032	400	-	-	-	-	-	-	-	-	-	-	-	400	400	-	0.00%
TOTAL OPERATION AND MAINTENANCE OF PLANT		800	-	-	-	-	-	-	-	-	-	-	-	800	800	-	0.00%
TOTAL OPERATING EXPENSE		\$ 6,500	\$ 19,000	\$ -	\$ 2,000	\$ 1,750	\$ 8,950	\$ 500	\$ 5,600	\$ 43,500	\$ 61,485	\$ -	\$ -	\$ 17,000	\$ 288,809	\$ 319,859	\$ (31,050) -9.71%

Victoria College
Operating Budget
Bonded Debt Service
District Wide
FY 2025 - 2026

		Budget for the Year Ending								
		August 31, 2026			August 31, 2025			Change		
		Principal	Interest	Total	Principal	Interest	Total	Dollar	Percent	
BONDED DEBT SERVICE		Organization								
2012 Limited Tax Refunding Bonds (7806)		7806	1,120,000	39,200	1,159,200	1,080,000	77,000	1,157,000	2,200	0.19%
2013 Limited Tax Bonds (7807)		7807	1,165,000	306,663	1,471,663	1,130,000	340,563	1,470,563	1,100	0.07%
2023 Limited Tax Bonds (7808)		7808	-	432,381	432,381	-	432,381	432,381	-	0.00%
2025 Combined Fee Revenue Bond (7809)		7809	65,000	388,446	453,446	-	-	-	453,446	N/A
TOTAL BONDED DEBT			2,350,000	1,166,690	3,516,690	2,210,000	849,944	3,059,944	456,746	14.93%

Victoria College
Operating Budget
Unallocated Staff Benefits
District Wide
FY 2025 - 2026

UNALLOCATED STAFF BENEFITS	Organization	Budget for the Year Ending		Change	
		August 31, 2026	August 31, 2025		
		Total	Total	Dollar	Percent
Social Security Match	7501	\$ 1,145,625	\$ 1,100,469	\$ 45,156	4.10%
Medicare Match	7501	267,925	257,364	10,561	4.10%
Health Insurance: Active Staff	7501	1,652,314	1,504,405	147,909	9.83%
Health Insurance: Appropriated Retirees	7501	662,904	621,495	41,409	6.66%
Health Insurance: Institutional Retirees	7501	180,512	159,643	20,869	13.07%
Teacher Retirement System	7501	619,133	580,694	38,439	6.62%
TRS New Employee State Match	7501	8,294	11,007	(2,713)	-24.65%
Optional Retirement Plan	7501	53,543	67,640	(14,097)	-20.84%
Optional Retirement Plan - Additional Percentage	7501	26,772	33,824	(7,052)	-20.85%
Workman's Compensation	7501	50,609	45,085	5,524	12.25%
Unemployment Compensation	7501	25,708	23,223	2,485	10.70%
VC Pays	7501	<u>87,049</u>	<u>85,823</u>	<u>1,226</u>	1.43%
TOTAL UNALLOCATED STAFF BENEFITS		<u>4,780,388</u>	<u>4,490,672</u>	<u>289,716</u>	6.45%

Victoria College
Operating Budget
Reserve for Contingency
College Wide
FY 2025 - 2026

	Organization	Budget for the Year Ending		Change	
		August 31, 2026	August 31, 2025		
		Total	Total	Dollar	Percent
RESERVE FOR CONTINGENCY					
Reserve for Contingency	N/A	\$ -	\$ 7,336	\$ (7,336)	100.00%
TOTAL RESERVE FOR CONTINGENCY		-	7,336	(7,336)	100.00%

Notice About 2025 Tax Rates

Property tax rates in VICTORIA COUNTY JUNIOR COLLEGE DISTRICT.

This notice concerns the 2025 property tax rates for VICTORIA COUNTY JUNIOR COLLEGE DISTRICT. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.1710/\$100
This year's voter-approval tax rate	\$0.1833/\$100

To see the full calculations, please visit www.vctx.org for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	17,374,736
AUXILLARY FUND	3,284,635
DEBT SERVICE FUND	387,781

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 LIMITED TAX REFUNDING BOND	1,120,000	39,200	0	1,159,200
2013 LIMITED TAX BOND	1,165,000	306,662	0	1,471,662
2023 LIMITED TAX BOND	0	432,381	0	432,381

Total required for 2025 debt service	\$3,063,243
- Amount (if any) paid from funds listed in unencumbered funds	\$200,000
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$77,871
= Total to be paid from taxes in 2025	\$2,785,372
+ Amount added in anticipation that the unit will collect only 102.00% of its taxes in 2025	\$-54,616
= Total debt levy	\$2,730,756

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Victoria Co Tax Assessor Collector on 07/23/2025 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
VICTORIA COUNTY JUNIOR COLLEGE DISTRICT

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$9,291,246,149
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.1424/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$38,383
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$16,068
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$13,253,049
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$9,381,503,443
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.1541/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$14,456,897
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$1,203,848
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.1710/\$100
11. This year's proposed total tax rate.	\$0.1832/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.0122
13. Percentage change in total tax rate. Divide Line 12 by line 10.	7.13%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.1428/\$100
15. This year's proposed M&O tax rate.	\$0.1541/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.0113
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	7.91%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.1424/\$100
20. This year's proposed M&O tax rate.	\$0.1541/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$11.70

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

VICTORIA COUNTY JUNIOR COLLEGE DISTRICT

361-582-2535

Taxing Unit Name

Phone (area code and number)

2200 East Red River, Victoria, TX 77901

www.victoriacollege.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 10,913,410,943
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,622,164,794
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 9,291,246,149
4.	Prior year total adopted tax rate.	\$ 0.1709 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 9,291,246,149
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 5,531,350</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 16,963,369</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 22,494,719
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 22,494,719
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 9,543,266
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,259,208,164
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,823,986
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 46,223
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,870,209
18.	<p>Total current year taxable value on the current year 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: \$ 10,706,701,298</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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 24,935,580</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 10,681,765,718

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.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year 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	\$ 360,009,873
	B. Current year 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	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 360,009,873
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,660,272,148
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,381,503,443
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 104,386,262
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 104,386,262
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 9,277,117,181
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1710 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.1424 /\$100
29.	Prior year 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> .	\$ 9,291,246,149

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 13,230,734
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year. + \$ 38,383</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 16,068</p> <p>C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 22,315</p> <p>E. Add Line 30 to 31D.</p>	\$ 13,253,049
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,277,117,181
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1428 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	<p>A. Current year 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. Prior year 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. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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, 2023 and ending on June 30, 2024, 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. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u>	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u>	
	B. Prior year 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, 2023 and ending on June 30, 2024. \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
38.	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.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u>	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.1428</u> /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u>	
	B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100	
	C. Add Line 40B to Line 39.	\$ <u>0.1428</u> /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.1542</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year 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: <ol style="list-style-type: none"> 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 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.0000 /\$100
42.	Total current year 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: <ol style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 3,063,243 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 200,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,863,243
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 77,871
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,785,372
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 103.00 % C. Enter the 2023 actual collection rate 102.00 % D. Enter the 2022 actual collection rate 102.00 % 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	102.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,730,756
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,381,503,443
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0291 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.1833 /\$100
D49.	Disaster Line 49 (D49): Current year 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.	\$ 0.0000 /\$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 current year county voter-approval tax rate.	\$ 0.0000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,381,503,443
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year 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> .	\$ 0.1710 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.1710 /\$100
57.	Current year 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> .	\$ 0.1833 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.1833 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,381,503,443
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.1833 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.1769 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1769 /\$100
	D. Adopted Tax Rate	\$ 0.1709 /\$100
	E. Subtract D from C	\$ 0.0060 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 9,410,971,745
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 564,658
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.1835 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1835 /\$100
	D. Adopted Tax Rate	\$ 0.1722 /\$100
	E. Subtract D from C	\$ 0.0113 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 9,031,210,322
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 1,020,526
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.2072 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.2072 /\$100
	D. Adopted Tax Rate	\$ 0.1959 /\$100
	E. Subtract D from C	\$ 0.0113 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 7,718,587,891
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 872,200
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.1833 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1428 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,381,503,443
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0053 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0291 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.0000 /\$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.⁴⁷

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.⁴⁸

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1709 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	\$ 0.0000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,259,208,164
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,277,117,181
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.0000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)⁴⁶ Tex. Tax Code §26.063(a)(1)⁴⁷ Tex. Tax Code §26.042(b)⁴⁸ Tex. Tax Code §26.042(f)⁴⁹ Tex. Tax Code §26.042(c)⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.1833 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.1710 /\$100
 As applicable, enter the current year 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. \$ 0.1833 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.0000 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵¹

**print
here**

Keith Blundell

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7/29/25

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)