

Operating Budget 2023-2024



**Victoria College
Operating Budget
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FY 2023 - 2024**

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**Victoria College
Operating Budget
Organizational Data
FY 2023 - 2024**

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
Dr. Josie Rivera	Member
Mr. Ronald B. Walker	Member

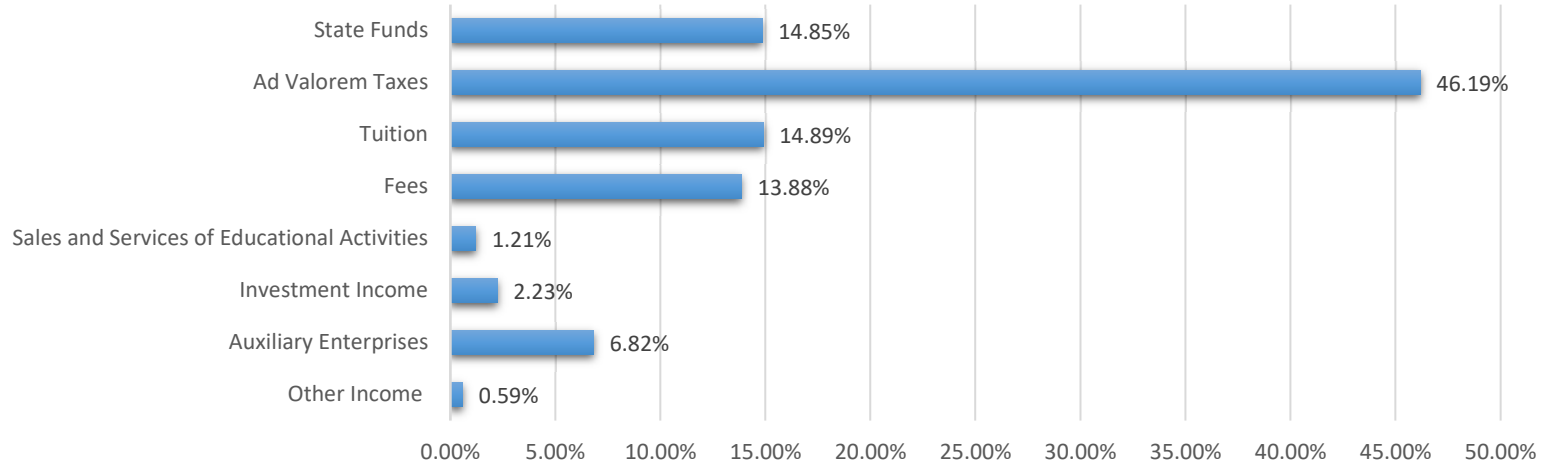
PRINCIPAL ADMINISTRATIVE OFFICERS

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

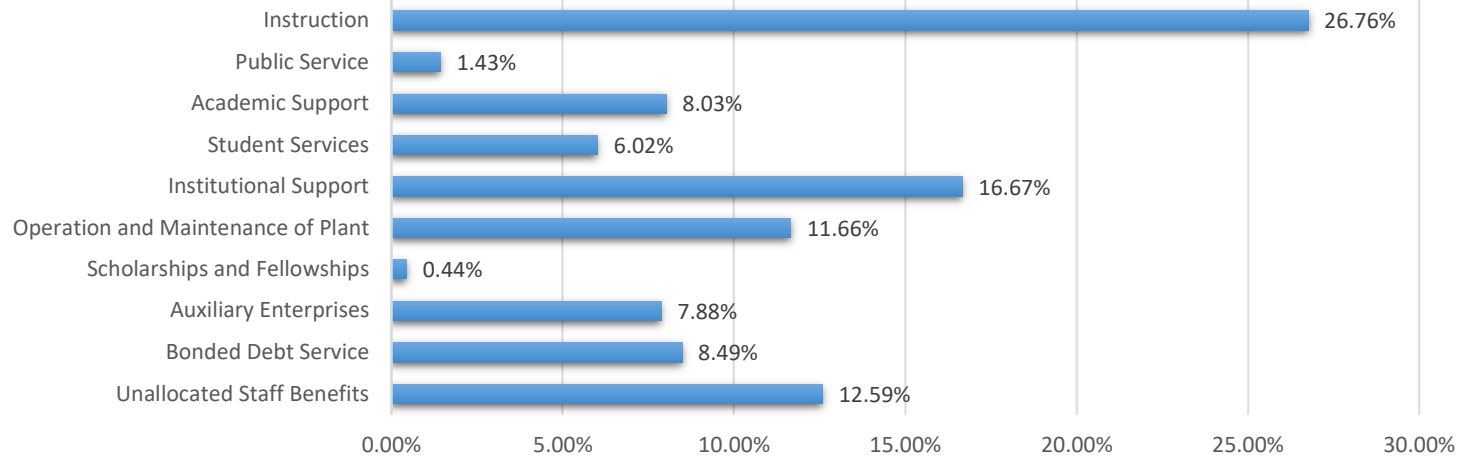
Victoria College
Operating Budget Summary
District Wide
FY 2023 - 2024

	Budget for the Year Ending			
	August 31, 2024	%	August 31, 2023	%
REVENUES				
State Funds	\$ 5,334,446	14.85%	\$ 5,102,088	14.86%
Ad Valorem Taxes	16,591,354	46.19%	16,079,816	46.84%
Tuition	5,347,932	14.89%	5,194,938	15.13%
Fees	4,985,352	13.88%	5,083,763	14.81%
Sales and Services of Educational Activities	433,162	1.21%	443,275	1.29%
Investment Income	800,000	2.23%	100,000	0.29%
Auxiliary Enterprises	2,447,900	6.82%	2,574,800	7.50%
Other Income	213,513	0.59%	200,919	0.59%
Transfers	<u>(242,000)</u>	-0.67%	<u>(442,000)</u>	-1.29%
TOTAL REVENUES	<u>\$ 35,911,659</u>	100.00%	<u>\$ 34,337,599</u>	100.00%
EXPENDITURES				
Instruction	\$ 9,611,900	26.76%	\$ 9,537,500	27.78%
Public Service	513,009	1.43%	337,105	0.98%
Academic Support	2,883,205	8.03%	2,899,686	8.44%
Student Services	2,162,465	6.02%	2,091,795	6.09%
Institutional Support	5,986,423	16.67%	5,506,131	16.04%
Operation and Maintenance of Plant	4,186,776	11.66%	3,903,615	11.37%
Scholarships and Fellowships	158,000	0.44%	120,500	0.35%
Auxiliary Enterprises	2,829,397	7.88%	2,942,332	8.57%
Bonded Debt Service	3,049,760	8.49%	2,629,588	7.66%
Unallocated Staff Benefits	4,521,673	12.59%	4,360,291	12.70%
Reserve for Contingency	<u>9,051</u>	0.03%	<u>9,056</u>	0.03%
TOTAL EXPENDITURES	<u>\$ 35,911,659</u>	100.00%	<u>\$ 34,337,599</u>	100.00%

FY 2023-2024 Budgeted Operating Revenues



FY 2023-2024 Budgeted Operating Expenditures



FY 2023-2024 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	\$ 8,504,231	\$ -	\$ -	\$ 8,504,231	\$ 1,116,720	\$ 9,620,951	88.39%	11.61%
Public Service	41,137	-	-	41,137	471,872	513,009	8.02%	91.98%
Academic Support	2,230,026	-	-	2,230,026	653,179	2,883,205	77.35%	22.65%
Student Services	1,740,660	-	-	1,740,660	421,805	2,162,465	80.49%	19.51%
Institutional Support	3,454,020	-	-	3,454,020	2,532,403	5,986,423	57.70%	42.30%
Operation and Maintenance of Plant	-	1,580,871	-	1,580,871	2,605,905	4,186,776	37.76%	62.24%
Scholarships and Fellowships	-	158,000	-	158,000	-	158,000	100.00%	0.00%
Auxiliary Enterprises	-	567,554	-	567,554	2,261,843	2,829,397	20.06%	79.94%
Bonded Debt Service	-	-	-	-	3,049,760	3,049,760	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,521,673	4,521,673	-	4,521,673	100.00%	0.00%
	<u>\$ 15,970,074</u>	<u>\$ 2,306,425</u>	<u>\$ 4,521,673</u>	<u>\$ 22,798,172</u>	<u>\$ 13,113,487</u>	<u>\$ 35,911,659</u>	63.48%	36.52%

FY 2022-2023 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	\$ 8,405,775	\$ -	\$ -	\$ 8,405,775	\$ 1,140,781	\$ 9,546,556	90.17%	9.83%
Public Service	38,175	-	-	38,175	298,930	337,105	16.59%	83.41%
Academic Support	2,238,080	-	-	2,238,080	661,606	2,899,686	78.69%	21.31%
Student Services	1,688,724	-	-	1,688,724	403,071	2,091,795	84.26%	15.74%
Institutional Support	3,238,498	-	-	3,238,498	2,267,633	5,506,131	59.10%	40.90%
Operation and Maintenance of Plant	-	1,555,537	-	1,555,537	2,348,078	3,903,615	41.87%	58.13%
Scholarships and Fellowships	-	120,500	-	120,500	-	120,500	100.00%	0.00%
Auxiliary Enterprises	-	541,120	-	541,120	2,401,212	2,942,332	18.48%	81.52%
Bonded Debt Service	-	-	-	-	2,629,588	2,629,588	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,360,291	4,360,291	-	4,360,291	100.00%	0.00%
	<u>\$ 15,609,252</u>	<u>\$ 2,217,157</u>	<u>\$ 4,360,291</u>	<u>\$ 22,186,700</u>	<u>\$ 12,150,899</u>	<u>\$ 34,337,599</u>	64.61%	35.39%

Victoria College
 Operating Budget
 Revenue Detail
 District Wide
 FY 2023 - 2024

	August 31		Change	
	2024	2023	Dollar	Percent
REVENUES				
STATE FUNDS				
State Appropriations	\$ 5,334,446	\$ 5,102,088	\$ 232,358	4.55%
	5,334,446	5,102,088	232,358	4.55%
AD VALOREM TAXES				
Maintenance and Operations	13,741,594	13,450,228	291,366	2.17%
Debt Service	2,849,760	2,629,588	220,172	8.37%
	16,591,354	16,079,816	511,538	3.18%
TUITION				
State Funded				
Credit Courses				
In District	1,599,976	1,608,574	(8,598)	-0.53%
In District - Dual Enrollment	126,720	131,589	(4,869)	0.00%
Out of County	1,196,059	1,243,558	(47,499)	-3.82%
Out of County - Dual Enrollment	161,568	150,765	10,803	0.00%
Non-Resident	69,172	68,983	189	0.27%
Non-Resident - Dual Enrollment	-	334	(334)	0.00%
Differential Tuition	1,122,622	1,081,475	41,147	3.80%
Non-Credit Courses				
Workforce Education	515,915	531,010	(15,095)	-2.84%
Contract/Customized	196,345	204,645	(8,300)	-4.06%
Allied Health	215,000	201,600	13,400	6.65%
Emergency Medical Services	35,000	34,100	900	2.64%
Police Academy	122,400	122,400	-	0.00%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2023 - 2024

	August 31		Change	
	2024	2023	Dollar	Percent
Non-State Funded				
Non-State Funded Continuing Education	496,200	327,225	168,975	51.64%
Summer Camps	10,955	8,680	2,275	26.21%
Reductions				
TPEG Set Aside	(220,000)	(220,000)	-	0.00%
Waivers and Exemptions	(300,000)	(300,000)	-	0.00%
	5,347,932	5,194,938	152,994	2.95%
FEES				
Credit Courses				
General Fee	1,897,167	1,935,174	(38,007)	-1.96%
General Fee - Dual Enrollment	175,375	171,948	3,427	0.00%
Course Fee	200,000	200,000	-	0.00%
Lab Fee	150,000	150,000	-	0.00%
Out of County Fee	1,216,680	1,266,168	(49,488)	-3.91%
Out of County Fee - Dual Enrollment	175,032	163,875	11,157	0.00%
Technology Fee	1,070,197	1,098,342	(28,145)	-2.56%
Technology Fee - Dual Enrollment	100,901	98,256	2,645	0.00%
	4,985,352	5,083,763	(98,411)	-1.94%
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				
Installment Plan Fees	80,000	90,000	(10,000)	-11.11%
Testing Center				
Fees	200,000	200,000	-	0.00%
Commissions	25,000	25,000	-	0.00%
Transcript Fees	40,000	40,000	-	0.00%
Lifelong Learning Membership Fees	35,650	38,875	(3,225)	-8.30%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2023 - 2024

	August 31		Change	
	2024	2023	Dollar	Percent
Media Services	8,000	8,000	-	0.00%
Sports Center Membership Fee	250	-	250	0.00%
Student ID Replacement	200	200	-	0.00%
Student Printing	3,000	3,000	-	0.00%
VC - VISD MOU	<u>41,062</u>	<u>38,200</u>	<u>2,862</u>	<u>7.49%</u>
	433,162	443,275	(10,113)	-2.28%
INVESTMENT INCOME				
Interest	<u>800,000</u>	<u>100,000</u>	<u>700,000</u>	<u>700.00%</u>
	800,000	100,000	700,000	
AUXILIARY ENTERPRISES				
Welder Center for the Performing Arts	471,300	471,300	-	0.00%
Bookstore	1,592,000	1,704,000	(112,000)	-6.57%
Conference Center Rental	383,600	398,000	(14,400)	-3.62%
Copier Charges	<u>1,000</u>	<u>1,500</u>	<u>(500)</u>	<u>-33.33%</u>
	2,447,900	2,574,800	(126,900)	-4.93%
OTHER INCOME				
Facilities Rental				
Museum of the Coastal Bend	350	350	-	0.00%
Sports Center Rental	45,000	45,000	-	0.00%
Fines and Fees				
Returned Check Fees	1,000	2,000	(1,000)	-50.00%
OTHER INCOME - Continued				
Parking Fines	5,000	5,000	-	0.00%
Recovery of Indirect Costs	35,000	16,000	19,000	118.75%

Victoria College
Operating Budget
Revenue Detail
District Wide
FY 2023 - 2024

	August 31		Change	
	2024	2023	Dollar	Percent
Pell Grant Administrative Allowance	7,500	7,500	-	0.00%
Gifts and Grants	99,663	101,569	(1,906)	-1.88%
Other Income	15,000	15,000	-	0.00%
Athletic Ticket Sales	-	3,500	(3,500)	-100.00%
Recycling Income	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0.00%</u>
	213,513	200,919	12,594	6.27%
TRANSFERS				
Transfers Out				
Pledged Revenue	<u>(242,000)</u>	<u>(442,000)</u>	<u>200,000.00</u>	<u>-45.25%</u>
	<u>(242,000)</u>	<u>(442,000)</u>	<u>200,000.00</u>	<u>0.00%</u>
TOTAL REVENUE	<u>\$ 35,911,659</u>	<u>\$ 34,337,599</u>	<u>\$ 1,574,060</u>	<u>4.58%</u>

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

Organization	Budget for the Year Ending						Change		
	August 31, 2024			August 31, 2023			Dollar	Percent	
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total			
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 183,716	\$ 10,884	\$ 194,600	\$ 199,202	\$ 7,574	\$ 206,776	\$ (12,176)	-5.89%
Academic Coaching	6080	-	-	-	-	-	-	-	0.00%
		<u>183,716</u>	<u>10,884</u>	<u>194,600</u>	<u>199,202</u>	<u>7,574</u>	<u>206,776</u>	<u>(12,176)</u>	<u>-5.89%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	46,407	2,999	49,406	45,255	3,704	48,959	447	0.91%
English	6103	714,885	4,954	719,839	674,670	7,484	682,154	37,685	5.52%
Speech	6105	107,028	1,433	108,461	104,425	2,084	106,509	1,952	1.83%
Foreign Language	6107	18,480	789	19,269	12,240	984	13,224	6,045	45.71%
Art	6109	144,256	13,478	157,734	155,874	15,874	171,748	(14,014)	-8.16%
Music	6111	161,420	27,029	188,449	166,023	27,824	193,847	(5,398)	-2.78%
Philosophy	6113	11,016	789	11,805	11,016	774	11,790	15	0.13%
Humanties	6114	11,016	-	11,016	-	-	-	11,016	0.00%
Drama	6115	39,928	1,009	40,937	42,837	1,374	44,211	(3,274)	-7.41%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,200	1,700	(150)	-8.82%
History	6303	317,855	2,373	320,228	310,138	3,694	313,832	6,396	2.04%
Government	6305	244,153	2,053	246,206	240,153	2,894	243,047	3,159	1.30%
Geography	6307	20,990	789	21,779	20,275	974	21,249	530	2.49%
Sociology	6309	12,868	809	13,677	12,805	1,454	14,259	(582)	-4.08%
Economics	6311	71,613	1,209	72,822	69,423	1,824	71,247	1,575	2.21%
Psychology	6313	189,233	2,133	191,366	183,657	2,854	186,511	4,855	2.60%
Interdisciplinary Education	6315	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>-</u>	<u>0.00%</u>
		<u>2,113,484</u>	<u>62,896</u>	<u>2,176,380</u>	<u>2,051,127</u>	<u>74,996</u>	<u>2,126,123</u>	<u>50,257</u>	<u>2.36%</u>
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	116,081	4,664	120,745	106,196	4,749	110,945	9,800	8.83%
Mathematics	6203	415,618	4,814	420,432	404,355	4,699	409,054	11,378	2.78%
Physics	6205	69,594	4,789	74,383	66,420	4,774	71,194	3,189	4.48%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Engineering	6206	3,797	789	4,586	3,797	774	4,571	15	0.33%
Biology	6207	573,721	41,354	615,075	588,441	42,139	630,580	(15,505)	-2.46%
Chemistry	6209	75,956	11,099	87,055	72,414	10,884	83,298	3,757	4.51%
Geology	6211	103,138	3,049	106,187	98,937	3,034	101,971	4,216	4.13%
Physical Education	6213	71,567	3,839	75,406	62,577	3,824	66,401	9,005	13.56%
		<u>1,429,472</u>	<u>74,397</u>	<u>1,503,869</u>	<u>1,403,137</u>	<u>74,877</u>	<u>1,478,014</u>	<u>25,855</u>	<u>1.75%</u>
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,307,637	172,432	1,480,069	1,323,028	180,818	1,503,846	(23,777)	-1.58%
Licensed Vocational Nursing - Victoria	6416	536,184	113,516	649,700	479,043	120,832	599,875	49,825	8.31%
Licensed Vocational Nursing - Gonzales	6421	250,252	60,913	311,165	238,187	62,913	301,100	10,065	3.34%
Licensed Vocational Nursing - Hallettsville	6429	324,766	61,893	386,659	323,615	62,293	385,908	751	0.19%
Respiratory Therapy Technology	6433	309,473	28,439	337,912	302,462	27,925	330,387	7,525	2.28%
Physical Therapy Assistant	6439	240,270	14,571	254,841	267,478	14,557	282,035	(27,194)	-9.64%
		<u>2,968,582</u>	<u>451,764</u>	<u>3,420,346</u>	<u>2,933,813</u>	<u>469,338</u>	<u>3,403,151</u>	<u>17,195</u>	<u>0.51%</u>
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	167,894	1,924	169,818	170,178	1,909	172,087	(2,269)	-1.32%
Computer Information Systems	6509	256,483	14,189	270,672	292,681	19,174	311,855	(41,183)	-13.21%
Emergency Medical Technology	6511	231,656	56,247	287,903	229,639	54,345	283,984	3,919	1.38%
Police Academy	6513	138,375	35,271	173,646	126,183	35,257	161,440	12,206	7.56%
Process Technology	6515	157,878	15,739	173,617	150,314	22,474	172,788	829	0.48%
Electronics and Instrumentation	6517	303,953	13,839	317,792	299,673	15,909	315,582	2,210	0.70%
Welding	6519	127,205	37,839	165,044	94,893	34,824	129,717	35,327	27.23%
Criminal Justice	6521	65,981	1,264	67,245	64,561	1,249	65,810	1,435	2.18%
		<u>1,449,425</u>	<u>176,312</u>	<u>1,625,737</u>	<u>1,428,122</u>	<u>185,141</u>	<u>1,613,263</u>	<u>12,474</u>	<u>0.77%</u>
TOTAL INSTRUCTION: CREDIT COURSES		<u>8,144,679</u>	<u>776,253</u>	<u>8,920,932</u>	<u>8,015,401</u>	<u>811,926</u>	<u>8,827,327</u>	<u>93,605</u>	<u>1.06%</u>

Victoria College
 Operating Budget
 Expenditure Summary - Salaries and Operating Expense
 District Wide
 FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	1,365	1,085	2,450	1,980	1,865	3,845	(1,395)	-36.28%
Language Communications	4117	1,800	600	2,400	1,800	465	2,265	135	5.96%
Computer Information Systems	4120	6,960	3,235	10,195	10,500	5,940	16,440	(6,245)	-37.99%
Industrial Technology	4130	78,600	116,790	195,390	81,200	71,815	153,015	42,375	27.69%
Emergency Medical Services	4135	82,827	13,589	96,416	80,664	19,774	100,438	(4,022)	-4.00%
Electrical	4139	51,380	27,254	78,634	43,260	28,164	71,424	7,210	10.09%
HVAC	4140	26,400	20,670	47,070	28,920	23,152	52,072	(5,002)	-9.61%
Welding	4141	10,920	19,820	30,740	21,840	27,136	48,976	(18,236)	-37.23%
Millwright	4142	17,100	6,900	24,000	21,860	9,810	31,670	(7,670)	-24.22%
Pipefitting	4143	-	-	-	10,680	3,708	14,388	(14,388)	-100.00%
Medical Assistant	4144	9,000	12,630	21,630	9,000	12,630	21,630	-	0.00%
Medical Coding	4145	1,875	19,600	21,475	1,875	19,600	21,475	-	0.00%
Medication Aide	4146	7,980	5,100	13,080	7,980	5,100	13,080	-	0.00%
Nurse Aide	4147	15,000	6,500	21,500	15,000	6,500	21,500	-	0.00%
Phlebotomy	4148	4,400	7,900	12,300	4,400	7,900	12,300	-	0.00%
Pharmacy Tech	4149	4,925	5,000	9,925	4,925	5,000	9,925	-	0.00%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
Power Line Worker	4151	10,080	2,710	12,790	13,800	4,562	18,362	(5,572)	-30.35%
Mental Health Technician	4152	-	-	-	1,960	1,250	3,210	(3,210)	0.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		332,612	271,383	603,995	363,644	256,371	620,015	(16,020)	-2.58%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	510	275	785	390	350	740	45	6.08%
Language Communications	4202	450	180	630	360	180	540	90	16.67%
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%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Industrial Technology	4215	15,040	41,278	56,318	15,040	44,598	59,638	(3,320)	-5.57%
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		26,940	55,033	81,973	26,730	58,428	85,158	(3,185)	-3.74%
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	5,000	5,000	-	5,000	5,000	-	0.00%
TOTAL INSTRUCTION		8,504,231	1,107,669	9,611,900	8,405,775	1,131,725	9,537,500	74,400	0.78%
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	9,900	2,500	12,400	8,640	1,000	9,640	2,760	28.63%
Lifelong Learning Institute	4303	16,537	16,600	33,137	16,535	15,750	32,285	852	2.64%
Summer Camps	4305	1,200	6,080	7,280	-	6,480	6,480	800	12.35%
Motorcycle Safety	4308	13,500	9,540	23,040	13,000	9,540	22,540	500	2.22%
Truck Driving	4311	-	437,152	437,152	-	266,160	266,160	170,992	64.24%
TOTAL PUBLIC SERVICE		41,137	471,872	513,009	38,175	298,930	337,105	175,904	52.18%
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	144,697	12,627	157,324	160,883	5,289	166,172	(8,848)	-5.32%
Division, Office, Continuing Education	4111	194,212	12,609	206,821	187,615	13,794	201,409	5,412	2.69%
Office, Industrial Programs	4114	132,714	15,459	148,173	129,427	28,144	157,571	(9,398)	-5.96%
Office, Allied Heath - Non-Credit	4134	181,586	11,264	192,850	175,591	11,124	186,715	6,135	3.29%
The Tutoring Center	5011	175,735	11,044	186,779	175,483	11,489	186,972	(193)	-0.10%
Office, Executive Vice President, Chief Academic Officer	6001	167,086	11,489	178,575	161,418	20,474	181,892	(3,317)	-1.82%
Gonzales Center Office	6010	274,001	140,025	414,026	279,250	136,825	416,075	(2,049)	-0.49%
Lyceum	6035	-	35,000	35,000	-	35,000	35,000	-	0.00%
Distance Education	6038	193,451	66,789	260,240	240,032	67,174	307,206	(46,966)	-15.29%
Faculty Staff Development	6041	-	29,000	29,000	-	29,000	29,000	-	0.00%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Division Office, Academic Support and Student Success	6071	153,784	10,094	163,878	149,515	9,974	159,489	4,389	2.75%
Academic Coaching	6080	155,163	7,279	162,442	136,733	6,879	143,612	18,830	0.00%
Division Office, Arts, Humanities and Social Sciences	6101	400	4,718	5,118	800	1,293	2,093	3,025	144.53%
Division Office, Science, Mathematics and Physical Education	6201	170,711	20,249	190,960	164,612	18,734	183,346	7,614	4.15%
Division Office, Allied Health	6401	-	10,326	10,326	-	10,311	10,311	15	0.15%
Division Office, Career & Technical Education	6501	153,828	9,735	163,563	148,586	13,220	161,806	1,757	1.09%
Library	6701	<u>132,658</u>	<u>244,372</u>	<u>377,030</u>	<u>128,135</u>	<u>241,782</u>	<u>369,917</u>	<u>7,113</u>	<u>1.92%</u>
TOTAL ACADEMIC SUPPORT		<u>2,230,026</u>	<u>653,179</u>	<u>2,883,205</u>	<u>2,238,080</u>	<u>661,606</u>	<u>2,899,686</u>	<u>(16,481)</u>	<u>-0.57%</u>
STUDENT SERVICES									
Office, Vice President of Student Services	5001	152,949	17,989	170,938	147,763	15,474	163,237	7,701	4.72%
Veteran Services	5002	-	-	-	-	774	774	(774)	100.00%
Registrar	5003	223,000	27,489	250,489	215,805	26,374	242,179	8,310	3.43%
Advising and Counseling	5004	389,235	50,101	439,336	367,310	41,886	409,196	30,140	7.37%
Financial Aid	5005	228,606	34,889	263,495	231,076	37,074	268,150	(4,655)	-1.74%
Student Life Office	5006	97,387	29,413	126,800	93,754	31,033	124,787	2,013	1.61%
Student Testing & Assessment	5008	187,463	31,089	218,552	195,212	38,474	233,686	(15,134)	-6.48%
Orientation	5010	-	14,644	14,644	1,000	22,114	23,114	(8,470)	-36.64%
Pre-College Programs	5012	284,194	45,339	329,533	278,293	46,324	324,617	4,916	1.51%
Jaguar/Pirate Food Pantry	5014	-	-	-	-	774	774	(774)	0.00%
Athletics	5015	102,826	71,896	174,722	98,511	53,674	152,185	22,537	14.81%
Cross Country	5016	15,000	22,989	37,989	20,000	24,374	44,374	(6,385)	0.00%
Basketball	5017	30,000	28,989	58,989	20,000	23,374	43,374	15,615	0.00%
Volleyball	5018	30,000	28,989	58,989	20,000	23,374	43,374	15,615	0.00%
Sports Center	5019	-	7,989	7,989	-	7,974	7,974	15	0.00%
Student Services - Tech Plan	5090	-	10,000	10,000	-	10,000	10,000	-	0.00%
TOTAL STUDENT SERVICES		<u>1,740,660</u>	<u>421,805</u>	<u>2,162,465</u>	<u>1,688,724</u>	<u>403,071</u>	<u>2,091,795</u>	<u>70,670</u>	<u>3.38%</u>

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
INSTITUTIONAL SUPPORT									
President	1001	303,827	13,839	317,666	291,478	12,025	303,503	14,163	4.67%
Governing Board	1003	-	40,789	40,789	-	10,775	10,775	30,014	278.55%
Governmental Affairs	1004	-	13,000	13,000	-	9,888	9,888	3,112	31.47%
Office, Vice President of Administrative Services	2001	161,751	5,601	167,352	156,265	5,637	161,902	5,450	3.37%
Business Office	2002	224,147	22,532	246,679	211,319	23,654	234,973	11,706	4.98%
Business Office: A/R - Payments	2003	97,642	6,939	104,581	93,565	7,275	100,840	3,741	3.71%
Purchasing	2006	83,411	7,239	90,650	72,582	7,275	79,857	10,793	13.52%
Central Stores	2007	37,561	1,189	38,750	17,436	1,175	18,611	20,139	108.21%
Human Resources	2010	248,015	69,889	317,904	219,893	64,775	284,668	33,236	11.68%
Faculty/Staff Development	2012	2,789	11,500	14,289	16,297	12,475	28,772	(14,483)	-50.34%
Technology Services	2015	654,090	(32,305)	621,785	617,592	(38,536)	579,056	42,729	7.38%
Campus Security	2040	404,198	21,074	425,272	404,043	20,333	424,376	896	0.21%
Institutional Support - Tech Plan	2090	-	1,513,741	1,513,741	-	1,240,920	1,240,920	272,821	21.99%
Foundation Advancement	4003	254,734	33,589	288,323	232,376	32,974	265,350	22,973	8.66%
Foundation - Capital Campaign	4004	-	10,000	10,000	-	25,000	25,000	(15,000)	-60.00%
Marketing & Communications	4005	357,307	159,779	517,086	371,950	152,529	524,479	(7,393)	-1.41%
Printing & Mail Service	4006	63,807	85,630	149,437	37,402	90,474	127,876	21,561	16.86%
Central Telephone Service	4007	-	57,900	57,900	-	79,500	79,500	(21,600)	-27.17%
Grants Administration	4009	171,440	12,389	183,829	118,859	8,974	127,833	55,996	43.80%
Reaffirmation - SACS	6014	-	36,450	36,450	-	14,450	14,450	22,000	152.25%
Effectiveness, Research & Assessment	6015	172,156	10,180	182,336	166,288	24,905	191,193	(8,857)	-4.63%
Strategic Initiatives	6024	-	-	-	-	26,600	26,600	(26,600)	-100.00%
Institutional Memberships	6025	-	25,750	25,750	-	25,862	25,862	(112)	-0.43%
Commencement	6031	-	15,920	15,920	-	23,920	23,920	(8,000)	-33.44%
College Information System	6050	217,145	5,789	222,934	211,153	5,774	216,927	6,007	2.77%
General Institutional	7001	-	381,000	381,000	-	379,000	379,000	2,000	0.53%
TOTAL INSTITUTIONAL SUPPORT		3,454,020	2,532,403	5,986,423	3,238,498	2,267,633	5,506,131	480,292	8.72%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
District Wide
FY 2023 - 2024

		Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023				
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
OPERATION AND MAINTENANCE OF PLANT									
General Services	2026	123,918	891,449	1,015,367	134,412	856,435	990,847	24,520	2.47%
Building Maintenance	2029	454,581	184,129	638,710	447,292	179,375	626,667	12,043	1.92%
Custodial Services	2032	783,915	(55,870)	728,045	760,029	(40,109)	719,920	8,125	1.13%
Grounds Maintenance	2035	218,457	51,518	269,975	213,804	50,329	264,133	5,842	2.21%
Utilities	2036	-	810,274	810,274	-	847,048	847,048	(36,774)	-4.34%
Major Repairs & Renovations	2037	-	724,405	724,405	-	455,000	455,000	269,405	59.21%
TOTAL OPERATION AND MAINTENANCE OF PLANT		1,580,871	2,605,905	4,186,776	1,555,537	2,348,078	3,903,615	283,161	7.25%
SCHOLARSHIPS AND FELLOWSHIPS									
	2050	158,000	-	158,000	120,500	-	120,500	37,500	31.12%
AUXILIARY SERVICES									
Welder Center for the Performing Arts	1011	175,580	472,749	648,329	167,732	432,222	599,954	48,375	8.06%
Bookstore	2061	166,000	1,250,878	1,416,878	154,823	1,416,668	1,571,491	(154,613)	-9.84%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Official Functions	4051	-	25,000	25,000	-	25,000	25,000	-	0.00%
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	26,000	26,000	(3,000)	-11.54%
Music Scholarships	4055	-	16,000	16,000	-	16,000	16,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	3,000	3,000	-	3,000	3,000	-	0.00%
Conference Center	4090	217,158	334,655	551,813	209,749	345,821	555,570	(3,757)	-0.68%
Student Center Operations	5051	8,816	48,266	57,082	8,816	47,956	56,772	310	0.55%
Student Life Office - Student Organizations	5052	-	30,130	30,130	-	30,380	30,380	(250)	-0.82%
Coin Operated Copiers	6706	-	8,165	8,165	-	8,165	8,165	-	0.00%
TOTAL AUXILIARY ENTERPRISES		567,554	2,261,843	2,829,397	541,120	2,401,212	2,942,332	(112,935)	-3.84%
TOTAL SALARIES AND OPERATING EXPENSE		\$ 18,276,499	\$ 10,054,676	\$ 28,331,175	\$ 17,826,409	\$ 9,512,255	\$ 27,338,664	\$ 992,511	3.63%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2023 - 2024

Organization	Budget for the Year Ending						Change		
	August 31, 2024			August 31, 2023			Dollar	Percent	
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total			
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 181,880	\$ 10,884	\$ 192,764	\$ 195,530	\$ 7,574	\$ 203,104	\$ (10,340)	-5.09%
Academic Coaching	6080	-	-	-	-	-	-	-	0.00%
		<u>181,880</u>	<u>10,884</u>	<u>192,764</u>	<u>195,530</u>	<u>7,574</u>	<u>203,104</u>	<u>(10,340)</u>	<u>-5.09%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	37,839	2,999	40,838	36,075	3,704	39,779	1,059	2.66%
English	6103	714,885	4,954	719,839	674,670	7,484	682,154	37,685	5.52%
Speech	6105	107,028	1,433	108,461	104,425	2,084	106,509	1,952	1.83%
Foreign Language	6107	18,480	789	19,269	12,240	984	13,224	6,045	45.71%
Art	6109	144,256	13,478	157,734	155,874	15,874	171,748	(14,014)	-8.16%
Music	6111	161,420	27,029	188,449	166,023	27,824	193,847	(5,398)	-2.78%
Philosophy	6113	11,016	789	11,805	11,016	774	11,790	15	0.13%
Humanties	6114	11,016	-	11,016	-	-	-	11,016	0.00%
Drama	6115	39,928	1,009	40,937	42,837	1,374	44,211	(3,274)	-7.41%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,200	1,700	(150)	-8.82%
History	6303	312,347	2,373	314,720	304,630	3,694	308,324	6,396	2.07%
Government	6305	244,153	2,053	246,206	240,153	2,894	243,047	3,159	1.30%
Geography	6307	20,990	789	21,779	20,275	974	21,249	530	2.49%
Sociology	6309	12,868	809	13,677	12,805	1,454	14,259	(582)	-4.08%
Economics	6311	71,613	1,209	72,822	69,423	1,824	71,247	1,575	2.21%
Psychology	6313	183,725	2,133	185,858	179,985	2,854	182,839	3,019	1.65%
Interdisciplinary Education	6315	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>-</u>	<u>0.00%</u>
		<u>2,093,900</u>	<u>62,896</u>	<u>2,156,796</u>	<u>2,032,767</u>	<u>74,996</u>	<u>2,107,763</u>	<u>49,033</u>	<u>2.33%</u>
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	112,284	4,664	116,948	102,399	4,749	107,148	9,800	9.15%
Mathematics	6203	413,657	4,814	418,471	402,394	4,699	407,093	11,378	2.79%
Physics	6205	69,594	4,789	74,383	66,420	4,774	71,194	3,189	4.48%
Engineering	6206	3,797	789	4,586	3,797	774	4,571	15	0.33%

Victoria College
 Operating Budget
 Expenditure Summary - Salaries and Operating Expense
 Victoria Campus
 FY 2023 - 2024

		Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023				
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Biology	6207	546,056	34,854	580,910	546,088	35,639	581,727	(817)	-0.14%
Chemistry	6209	75,956	11,099	87,055	72,414	10,884	83,298	3,757	4.51%
Geology	6211	103,138	3,049	106,187	98,937	3,034	101,971	4,216	4.13%
Physical Education	6213	71,567	3,839	75,406	62,577	3,824	66,401	9,005	13.56%
		<u>1,396,049</u>	<u>67,897</u>	<u>1,463,946</u>	<u>1,355,026</u>	<u>68,377</u>	<u>1,423,403</u>	<u>40,543</u>	<u>2.85%</u>
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,307,637	172,432	1,480,069	1,323,028	180,818	1,503,846	(23,777)	-1.58%
Licensed Vocational Nursing - Victoria	6416	536,184	113,516	649,700	479,043	120,832	599,875	49,825	8.31%
Licensed Vocational Nursing - Hallettsville	6429	324,766	61,893	386,659	323,615	62,293	385,908	751	0.19%
Respiratory Therapy Technology	6433	309,473	28,439	337,912	302,462	27,925	330,387	7,525	2.28%
Physical Therapy Assistant	6439	240,270	14,571	254,841	267,478	14,557	282,035	(27,194)	-9.64%
		<u>2,718,330</u>	<u>390,851</u>	<u>3,109,181</u>	<u>2,695,626</u>	<u>406,425</u>	<u>3,102,051</u>	<u>7,130</u>	<u>0.23%</u>
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	167,894	1,924	169,818	170,178	1,909	172,087	(2,269)	-1.32%
Computer Information Systems	6509	256,483	14,189	270,672	292,681	19,174	311,855	(41,183)	-13.21%
Emergency Medical Technology	6511	231,656	56,247	287,903	229,639	54,345	283,984	3,919	1.38%
Police Academy	6513	138,375	35,271	173,646	126,183	35,257	161,440	12,206	7.56%
Process Technology	6515	157,878	15,739	173,617	150,314	22,474	172,788	829	0.48%
Electronics and Instrumentation	6517	303,953	13,839	317,792	299,673	15,909	315,582	2,210	0.70%
Welding	6519	127,205	37,839	165,044	94,893	34,824	129,717	35,327	27.23%
Criminal Justice	6521	65,981	1,264	67,245	64,561	1,249	65,810	1,435	2.18%
		<u>1,449,425</u>	<u>176,312</u>	<u>1,625,737</u>	<u>1,428,122</u>	<u>185,141</u>	<u>1,613,263</u>	<u>12,474</u>	<u>0.77%</u>
TOTAL INSTRUCTION: CREDIT COURSES		<u>7,839,584</u>	<u>708,840</u>	<u>8,548,424</u>	<u>7,707,071</u>	<u>742,513</u>	<u>8,449,584</u>	<u>98,840</u>	<u>1.17%</u>

Victoria College
 Operating Budget
 Expenditure Summary - Salaries and Operating Expense
 Victoria Campus
 FY 2023 - 2024

Organization	Budget for the Year Ending						Change		
	August 31, 2024			August 31, 2023			Dollar	Percent	
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total			
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	885	735	1,620	1,230	1,200	2,430	(810)	-33.33%
Language Communications	4117	900	300	1,200	900	220	1,120	80	7.14%
Computer Information Systems	4120	4,800	2,385	7,185	7,440	4,580	12,020	(4,835)	-40.22%
Industrial Technology	4130	51,400	105,620	157,020	68,240	65,365	133,605	23,415	17.53%
Emergency Medical Services	4135	72,827	8,789	81,616	70,664	8,774	79,438	2,178	2.74%
Electrical	4139	35,000	18,500	53,500	28,500	19,672	48,172	5,328	11.06%
HVAC	4140	19,320	14,160	33,480	16,080	15,180	31,260	2,220	7.10%
Welding	4141	-	-	-	-	-	-	-	#DIV/0!
Millwright	4142	17,100	6,900	24,000	21,860	9,810	31,670	(7,670)	-24.22%
Pipefitting	4143	-	-	-	10,680	3,708	14,388	(14,388)	-100.00%
Medical Assistant	4144	4,500	6,190	10,690	4,500	6,190	10,690	-	0.00%
Medical Coding	4145	1,875	19,600	21,475	1,875	19,600	21,475	-	0.00%
Medication Aide	4146	3,990	2,550	6,540	3,990	2,550	6,540	-	0.00%
Nurse Aide	4147	8,400	3,750	12,150	8,400	3,750	12,150	-	0.00%
Phlebotomy	4148	4,400	7,900	12,300	4,400	7,900	12,300	-	0.00%
Pharmacy Tech	4149	2,625	2,700	5,325	2,625	2,700	5,325	-	100.00%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
Power Line Worker	4151	10,080	2,710	12,790	13,800	4,562	18,362	(5,572)	-30.35%
Mental Health Technician	4152	-	-	-	1,960	1,250	3,210	(3,210)	100.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		<u>240,102</u>	<u>204,789</u>	<u>444,891</u>	<u>269,144</u>	<u>179,011</u>	<u>448,155</u>	<u>(3,264)</u>	<u>-0.73%</u>
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	375	225	600	255	250	505	95	18.81%
Language Communications	4202	450	180	630	360	180	540	90	16.67%
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 2023 - 2024

		Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023				
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	14,800	39,778	54,578	14,800	43,098	57,898	(3,320)	-5.73%
Emergency Medical Services	<u>4220</u>	<u>10,000</u>	<u>12,650</u>	<u>22,650</u>	<u>10,000</u>	<u>12,650</u>	<u>22,650</u>	-	<u>0.00%</u>
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		<u>26,325</u>	<u>53,283</u>	<u>79,608</u>	<u>26,115</u>	<u>56,628</u>	<u>82,743</u>	<u>(3,135)</u>	<u>-3.79%</u>
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	5,000	5,000	-	5,000	5,000	-	<u>0.00%</u>
TOTAL INSTRUCTION		<u>8,106,011</u>	<u>971,912</u>	<u>9,077,923</u>	<u>8,002,330</u>	<u>983,152</u>	<u>8,985,482</u>	<u>92,441</u>	<u>1.03%</u>
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	8,640	1,500	10,140	7,920	500	8,420	1,720	20.43%
Lifelong Learning Institute	4303	16,537	15,750	32,287	16,535	13,850	30,385	1,902	6.26%
Summer Camps	4305	1,200	5,730	6,930	-	5,730	5,730	1,200	20.94%
Motorcycle Safety	4308	13,500	9,540	23,040	13,000	9,540	22,540	500	2.22%
Truck Driving	4311	-	<u>331,836</u>	<u>331,836</u>	-	<u>184,735</u>	<u>184,735</u>	<u>147,101</u>	<u>79.63%</u>
TOTAL PUBLIC SERVICE		<u>39,877</u>	<u>364,356</u>	<u>404,233</u>	<u>37,455</u>	<u>214,355</u>	<u>251,810</u>	<u>152,423</u>	<u>60.53%</u>
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	144,697	12,627	157,324	160,883	5,289	166,172	(8,848)	-5.32%
Division, Office, Continuing Education	4111	194,212	12,609	206,821	187,615	13,794	201,409	5,412	2.69%
Office, Industrial Programs	4114	132,714	15,459	148,173	129,427	28,144	157,571	(9,398)	-5.96%
Office, Allied Health - Non-Credit	4134	181,586	11,264	192,850	175,591	11,124	186,715	6,135	3.29%
The Tutoring Center	5011	175,735	11,044	186,779	175,483	11,489	186,972	(193)	-0.10%
Office, Executive Vice President, Chief Academic Officer	6001	167,086	11,489	178,575	161,418	20,474	181,892	(3,317)	-1.82%
Lyceum	6035	-	35,000	35,000	-	35,000	35,000	-	0.00%
Distance Education	6038	193,451	66,789	260,240	240,032	67,174	307,206	(46,966)	-15.29%
Faculty Staff Development	6041	-	29,000	29,000	-	29,000	29,000	-	0.00%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Division Office, Academic Support and Student Success	6071	153,784	10,094	163,878	149,515	9,974	159,489	4,389	2.75%
Academic Coaching	6080	155,163	7,279	162,442	136,733	6,879	143,612	18,830	0.00%
Division Office, Arts, Humanities and Social Sciences	6101	400	4,718	5,118	800	1,293	2,093	3,025	144.53%
Division Office, Science, Mathematics and Physical Education	6201	170,711	20,249	190,960	164,612	18,734	183,346	7,614	4.15%
Division Office, Allied Health	6401	-	10,326	10,326	-	10,311	10,311	15	0.15%
Division Office, Career & Technical Education	6501	153,828	9,735	163,563	148,586	13,220	161,806	1,757	1.09%
Library	6701	<u>132,658</u>	<u>244,372</u>	<u>377,030</u>	<u>128,135</u>	<u>241,782</u>	<u>369,917</u>	<u>7,113</u>	<u>1.92%</u>
TOTAL ACADEMIC SUPPORT		<u>1,956,025</u>	<u>513,154</u>	<u>2,469,179</u>	<u>1,958,830</u>	<u>524,781</u>	<u>2,483,611</u>	<u>(14,432)</u>	<u>-0.58%</u>
STUDENT SERVICES									
Office, Vice President of Student Services	5001	152,949	17,989	170,938	147,763	15,474	163,237	7,701	4.72%
Veteran Services	5002	-	-	-	-	774	774	(774)	0.00%
Registrar	5003	223,000	27,489	250,489	215,805	26,374	242,179	8,310	3.43%
Advising and Counseling	5004	389,235	50,101	439,336	367,310	41,886	409,196	30,140	7.37%
Financial Aid	5005	228,606	34,889	263,495	231,076	37,074	268,150	(4,655)	-1.74%
Student Life Office	5006	97,387	29,413	126,800	93,754	31,033	124,787	2,013	1.61%
Student Testing & Assessment	5008	187,463	31,089	218,552	195,212	38,474	233,686	(15,134)	-6.48%
Orientation	5010	-	14,644	14,644	1,000	22,114	23,114	(8,470)	-36.64%
Pre-College Programs	5012	284,194	45,339	329,533	278,293	46,324	324,617	4,916	1.51%
Jaguar/Pirate Food Pantry	5014	-	-	-	-	774	774	(774)	0.00%
Athletics	5015	102,826	71,896	174,722	98,511	53,674	152,185	22,537	14.81%
Cross Country	5016	15,000	22,989	37,989	20,000	24,374	44,374	(6,385)	0.00%
Basketball	5017	30,000	28,989	58,989	20,000	23,374	43,374	15,615	0.00%
Volleyball	5018	30,000	28,989	58,989	20,000	23,374	43,374	15,615	0.00%
Sports Center	5019	-	7,989	7,989	-	7,974	7,974	15	0.00%
Student Services - Tech Plan	5090	-	10,000	10,000	-	10,000	10,000	-	0.00%
TOTAL STUDENT SERVICES		<u>1,740,660</u>	<u>421,805</u>	<u>2,162,465</u>	<u>1,688,724</u>	<u>403,071</u>	<u>2,091,795</u>	<u>70,670</u>	<u>3.38%</u>

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
INSTITUTIONAL SUPPORT									
President	1001	303,827	13,839	317,666	291,478	12,025	303,503	14,163	4.67%
Governing Board	1003	-	40,789	40,789	-	10,775	10,775	30,014	278.55%
Governmental Affairs	1004	-	13,000	13,000	-	9,888	9,888	3,112	31.47%
Office, Vice President of Administrative Services	2001	161,751	5,601	167,352	156,265	5,637	161,902	5,450	3.37%
Business Office	2002	224,147	22,532	246,679	211,319	23,654	234,973	11,706	4.98%
Business Office: A/R - Payments	2003	97,642	6,939	104,581	93,565	7,275	100,840	3,741	3.71%
Purchasing	2006	83,411	7,239	90,650	72,582	7,275	79,857	10,793	13.52%
Central Stores	2007	37,561	1,189	38,750	17,436	1,175	18,611	20,139	108.21%
Human Resources	2010	248,015	69,889	317,904	219,893	64,775	284,668	33,236	11.68%
Faculty/Staff Development	2012	2,789	11,500	14,289	16,297	12,475	28,772	(14,483)	-50.34%
Technology Services	2015	654,090	(32,305)	621,785	617,592	(38,536)	579,056	42,729	7.38%
Campus Security	2040	388,583	21,074	409,657	388,810	20,333	409,143	514	0.13%
Institutional Support - Tech Plan	2090	-	1,513,741	1,513,741	-	1,240,920	1,240,920	272,821	21.99%
Foundation Advancement	4003	254,734	33,589	288,323	232,376	32,974	265,350	22,973	8.66%
Foundation - Capital Campaign	4004	-	10,000	10,000	-	25,000	25,000	(15,000)	-60.00%
Marketing & Communications	4005	357,307	159,779	517,086	371,950	152,529	524,479	(7,393)	-1.41%
Printing & Mail Service	4006	63,807	85,630	149,437	37,402	90,474	127,876	21,561	16.86%
Central Telephone Service	4007	-	57,900	57,900	-	79,500	79,500	(21,600)	-27.17%
Grants Administration	4009	171,440	12,389	183,829	118,859	8,974	127,833	55,996	43.80%
Reaffirmation - SACS	6014	-	36,450	36,450	-	14,450	14,450	22,000	152.25%
Effectiveness, Research & Assessment	6015	172,156	10,180	182,336	166,288	24,905	191,193	(8,857)	-4.63%
Strategic Initiatives	6024	-	-	-	-	26,600	26,600	(26,600)	-100.00%
Institutional Memberships	6025	-	25,750	25,750	-	25,862	25,862	(112)	-0.43%
Commencement	6031	-	15,920	15,920	-	23,920	23,920	(8,000)	-33.44%
College Information System	6050	217,145	5,789	222,934	211,153	5,774	216,927	6,007	2.77%
General Institutional	7001	-	381,000	381,000	-	379,000	379,000	2,000	0.53%
TOTAL INSTITUTIONAL SUPPORT		<u>3,438,405</u>	<u>2,532,403</u>	<u>5,970,808</u>	<u>3,223,265</u>	<u>2,267,633</u>	<u>5,490,898</u>	<u>479,910</u>	<u>8.74%</u>

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Victoria Campus
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
OPERATION AND MAINTENANCE OF PLANT									
General Services	2026	123,918	891,449	1,015,367	134,412	856,435	990,847	24,520	2.47%
Building Maintenance	2029	438,984	184,129	623,113	432,221	179,375	611,596	11,517	1.88%
Custodial Services	2032	753,473	(55,870)	697,603	731,617	(40,109)	691,508	6,095	0.88%
Grounds Maintenance	2035	218,457	51,518	269,975	213,804	50,329	264,133	5,842	2.21%
Utilities	2036	-	810,274	810,274	-	847,048	847,048	(36,774)	-4.34%
Major Repairs & Renovations	2037	-	724,405	724,405	-	455,000	455,000	269,405	59.21%
TOTAL OPERATION AND MAINTENANCE OF PLANT		<u>1,534,832</u>	<u>2,605,905</u>	<u>4,140,737</u>	<u>1,512,054</u>	<u>2,348,078</u>	<u>3,860,132</u>	<u>280,605</u>	<u>7.27%</u>
SCHOLARSHIPS AND FELLOWSHIPS	2050	<u>158,000</u>	<u>-</u>	<u>158,000</u>	<u>120,500</u>	<u>-</u>	<u>120,500</u>	<u>37,500</u>	<u>31.12%</u>
AUXILIARY SERVICES									
Welder Center for the Performing Arts	1011	175,580	472,749	648,329	167,732	432,222	599,954	48,375	8.06%
Bookstore	2061	166,000	1,250,878	1,416,878	154,823	1,416,668	1,571,491	(154,613)	-9.84%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Official Functions	4051	-	25,000	25,000	-	25,000	25,000	-	0.00%
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	26,000	26,000	(3,000)	-11.54%
Music Scholarships	4055	-	16,000	16,000	-	16,000	16,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	3,000	3,000	-	3,000	3,000	-	0.00%
Conference Center	4090	217,158	334,655	551,813	209,749	345,821	555,570	(3,757)	-0.68%
Student Center Operations	5051	8,816	48,266	57,082	8,816	47,956	56,772	310	0.55%
Student Life Office - Student Organizations	5052	-	30,130	30,130	-	30,380	30,380	(250)	-0.82%
Coin Operated Copiers	6706	-	8,165	8,165	-	8,165	8,165	-	0.00%
TOTAL AUXILIARY ENTERPRISES		<u>567,554</u>	<u>2,261,843</u>	<u>2,829,397</u>	<u>541,120</u>	<u>2,401,212</u>	<u>2,942,332</u>	<u>(112,935)</u>	<u>-3.84%</u>
TOTAL SALARIES AND OPERATING EXPENSE		<u>\$ 17,541,364</u>	<u>\$ 9,671,378</u>	<u>\$ 27,212,742</u>	<u>\$ 17,084,278</u>	<u>\$ 9,142,282</u>	<u>\$ 26,226,560</u>	<u>\$ 986,182</u>	<u>3.76%</u>

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2023 - 2024

	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	\$ 180,680	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 181,880	\$ 195,530	\$ (13,650)	-6.98%
Academic Coaching	6080	-	-	-	-	-	-	-	-	-	0.00%
		<u>180,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>181,880</u>	<u>195,530</u>	<u>(13,650)</u>	<u>-6.98%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	37,839	-	-	-	-	-	37,839	36,075	1,764	4.89%
English	6103	611,954	102,931	-	-	-	-	714,885	674,670	40,215	5.96%
Speech	6105	103,013	-	4,015	-	-	-	107,028	104,425	2,603	2.49%
Foreign Language	6107	18,480	-	-	-	-	-	18,480	12,240	6,240	50.98%
Art	6109	138,330	-	5,926	-	-	-	144,256	155,874	(11,618)	-7.45%
Music	6111	157,716	-	3,704	-	-	-	161,420	166,023	(4,603)	-2.77%
Philosophy	6113	11,016	-	-	-	-	-	11,016	11,016	-	0.00%
Humanities	6114	11,016	-	-	-	-	-	11,016	-	11,016	0.00%
Drama	6115	38,076	-	1,852	-	-	-	39,928	42,837	(2,909)	-6.79%
Fine Arts Gallery	6117	500	-	-	-	-	-	500	500	-	0.00%
History	6303	304,570	-	7,777	-	-	-	312,347	304,630	7,717	2.53%
Government	6305	238,227	-	5,926	-	-	-	244,153	240,153	4,000	1.67%
Geography	6307	20,990	-	-	-	-	-	20,990	20,275	715	0.00%
Sociology	6309	11,016	-	1,852	-	-	-	12,868	12,805	63	0.49%
Economics	6311	69,761	-	1,852	-	-	-	71,613	69,423	2,190	3.15%
Psychology	6313	179,651	-	4,074	-	-	-	183,725	179,985	3,740	2.08%
Interdisciplinary Education	6315	<u>1,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,836</u>	<u>1,836</u>	<u>-</u>	<u>0.00%</u>
		<u>1,953,991</u>	<u>102,931</u>	<u>36,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,093,900</u>	<u>2,032,767</u>	<u>61,133</u>	<u>3.01%</u>

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Victoria Campus
FY 2023 - 2024

	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	112,284	-	-	-	-	-	112,284	102,399	9,885	9.65%
Mathematics	6203	413,657	-	-	-	-	-	413,657	402,394	11,263	2.80%
Physics	6205	69,594	-	-	-	-	-	69,594	66,420	3,174	4.78%
Engineering	6206	3,797	-	-	-	-	-	3,797	3,797	-	0.00%
Biology	6207	533,056	-	13,000	-	-	-	546,056	546,088	(32)	-0.01%
Chemistry	6209	75,956	-	-	-	-	-	75,956	72,414	3,542	4.89%
Geology	6211	103,138	-	-	-	-	-	103,138	98,937	4,201	4.25%
Physical Education	6213	71,567	-	-	-	-	-	71,567	62,577	8,990	14.37%
		<u>1,383,049</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,396,049</u>	<u>1,355,026</u>	<u>41,023</u>	<u>3.03%</u>
ALLIED HEALTH DIVISION											
Associate Degree Nursing	6403	1,207,617	92,001	8,019	-	-	-	1,307,637	1,323,028	(15,391)	-1.16%
Licensed Vocational Nursing - Victoria	6416	371,118	138,649	25,917	-	500	-	536,184	479,043	57,141	11.93%
Licensed Vocational Nursing - Hallettsville	6429	299,623	4,173	20,970	-	-	-	324,766	323,615	1,151	0.36%
Respiratory Therapy Technology	6433	266,405	21,003	22,065	-	-	-	309,473	302,462	7,011	2.32%
Physical Therapy Assistant	6439	214,350	-	25,920	-	-	-	240,270	267,478	(27,208)	-10.17%
		<u>2,359,113</u>	<u>255,826</u>	<u>102,891</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>2,718,330</u>	<u>2,695,626</u>	<u>22,704</u>	<u>0.84%</u>
CAREER AND TECHNICAL EDUCATION DIVISION											
Business Management	6505	167,894	-	-	-	-	-	167,894	170,178	(2,284)	-1.34%
Computer Information Systems	6509	256,483	-	-	-	-	-	256,483	292,681	(36,198)	-12.37%
Emergency Medical Technology	6511	209,702	10,200	11,754	-	-	-	231,656	229,639	2,017	0.88%
Police Academy	6513	126,198	-	11,757	-	-	420	138,375	126,183	12,192	9.66%
Process Technology	6515	157,878	-	-	-	-	-	157,878	150,314	7,564	5.03%
Electronics and Instrumentation	6517	303,953	-	-	-	-	-	303,953	299,673	4,280	1.43%
Welding	6519	127,205	-	-	-	-	-	127,205	94,893	32,312	34.05%

Victoria College
 Operating Budget
 Salaries by Function, Division and Discipline
 Victoria Campus
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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
Criminal Justice	6521	65,561	-	-	-	-	420	65,981	64,561	1,420	2.20%
		1,414,874	10,200	23,511	-	-	840	1,449,425	1,428,122	21,303	1.49%
TOTAL INSTRUCTION: CREDIT COURSES		7,291,707	368,957	176,380	-	1,700	840	7,839,584	7,707,071	132,513	1.72%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4116	885	-	-	-	-	-	885	1,230	(345)	-28.05%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	4,800	-	-	-	-	-	4,800	7,440	(2,640)	-35.48%
Industrial Technology	4130	51,400	-	-	-	-	-	51,400	68,240	(16,840)	-24.68%
Emergency Medical Services	4135	9,400	63,427	-	-	-	-	72,827	70,664	2,163	3.06%
Electrical	4139	35,000	-	-	-	-	-	35,000	28,500	6,500	22.81%
HVAC	4140	19,320	-	-	-	-	-	19,320	16,080	3,240	20.15%
Welding	4141	-	-	-	-	-	-	-	-	-	#DIV/0!
Millwright	4142	17,100	-	-	-	-	-	17,100	21,860	(4,760)	-21.77%
Pipefitting	4143	-	-	-	-	-	-	-	10,680	(10,680)	-100.00%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Medical Coding	4145	1,875	-	-	-	-	-	1,875	1,875	-	0.00%
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%
Power Line Worker	4151	10,080	-	-	-	-	-	10,080	13,800	(3,720)	-26.96%
Mental Health Technician	4152	-	-	-	-	-	-	-	1,960	(1,960)	0.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		176,675	63,427	-	-	-	-	240,102	269,144	(29,042)	-10.79%

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4201	375	-	-	-	-	-	375	255	120	47.06%
Language Communications	4202	450	-	-	-	-	-	450	360	90	25.00%
Computer Information Systems	4205	600	-	-	-	-	-	600	600	-	0.00%
Truck Driving	4214	100	-	-	-	-	-	100	100	-	0.00%
Industrial Technology	4215	14,800	-	-	-	-	-	14,800	14,800	-	0.00%
Emergency Medical Services	4220	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		26,325	-	-	-	-	-	26,325	26,115	210	0.80%
TOTAL INSTRUCTION		7,494,707	432,384	176,380	-	1,700	840	8,106,011	8,002,330	103,681	1.30%
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	8,640	-	-	-	-	-	8,640	7,920	720	9.09%
Lifelong Learning Institute	4303	-	-	16,537	-	-	-	16,537	16,535	2	0.01%
Summer Camps	4305	1,200	-	-	-	-	-	1,200	-	1,200	#DIV/0!
Motorcycle Safety	4308	13,500	-	-	-	-	-	13,500	13,000	500	3.85%
TOTAL PUBLIC SERVICE		23,340	-	16,537	-	-	-	39,877	37,455	2,422	6.47%
ACADEMIC SUPPORT											
Museum of the Coastal Bend	1005	-	51,853	81,504	10,500	-	840	144,697	160,883	(16,186)	-10.06%
Academic Support - Tech Plan	4010	-	-	-	-	-	-	-	-	-	0.00%
Division, Office, Continuing Education	4111	-	109,776	83,596	-	-	840	194,212	187,615	6,597	3.52%
Office, Industrial Programs	4114	-	132,714	-	-	-	-	132,714	129,427	3,287	2.54%
Office, Allied Health - Non-Credit	4134	-	90,007	85,739	-	-	5,840	181,586	175,591	5,995	3.41%
The Tutoring Center	5011	-	85,000	50,735	40,000	-	-	175,735	175,483	252	0.14%
Office, Executive Vice President, Chief Academic Officer	6001	-	142,842	23,404	-	-	840	167,086	161,418	5,668	3.51%
Distance Education	6038	80,845	110,086	-	-	-	2,520	193,451	240,032	(46,581)	-19.41%

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
Division Office, Academic Support and Student Success	6071	-	115,951	37,033	-	800	-	153,784	149,515	4,269	2.86%
Academic Coaching	6080	-	87,263	66,000	-	1,900	-	155,163	136,733	18,430	0.00%
Division Office, Arts, Humanities and Social Sciences	6101	400	-	-	-	-	-	400	800	(400)	-50.00%
Division Office, Science, Mathematics and Physical Education	6201	-	130,656	39,305	750	-	-	170,711	164,612	6,099	3.71%
Division Office, Career & Technical Education	6501	-	119,455	34,373	-	-	-	153,828	148,586	5,242	3.53%
Library	6701	70,930	-	61,728	-	-	-	132,658	128,135	4,523	3.53%
TOTAL ACADEMIC SUPPORT		152,175	1,175,603	563,417	51,250	2,700	10,880	1,956,025	1,958,830	(2,805)	-0.14%
STUDENT SERVICES											
Office, Vice President of Student Services	5001	-	128,705	23,404	-	-	840	152,949	147,763	5,186	3.51%
Registrar	5003	-	70,930	149,870	-	2,200	-	223,000	215,805	7,195	3.33%
Advising and Counseling	5004	-	342,266	46,129	-	-	840	389,235	367,310	21,925	5.97%
Financial Aid	5005	-	70,930	153,176	-	4,500	-	228,606	231,076	(2,470)	-1.07%
Student Life Office	5006	-	66,005	30,042	-	500	840	97,387	93,754	3,633	3.88%
Student Testing & Assessment	5008	-	98,919	87,044	-	1,500	-	187,463	195,212	(7,749)	-3.97%
Orientation	5010	-	-	-	-	-	-	-	1,000	(1,000)	-100.00%
The Tutoring Center	5011	-	-	-	-	-	-	-	-	-	0.00%
Pre-College Programs	5012	-	64,867	219,327	-	-	-	284,194	278,293	5,901	2.12%
Jaguar/Pirate Food Pantry	5014	-	-	-	-	-	-	-	-	-	0.00%
Athletics	5015	-	101,986	-	-	-	840	102,826	98,511	4,315	4.38%
Cross Country	5016	-	-	-	-	15,000	-	15,000	20,000	(5,000)	0.00%
Basketball	5017	-	-	-	-	30,000	-	30,000	20,000	10,000	0.00%
Volleyball	5018	-	-	-	-	30,000	-	30,000	20,000	10,000	0.00%
TOTAL STUDENT SERVICES		-	944,608	708,992	-	83,700	3,360	1,740,660	1,688,724	51,936	3.08%
INSTITUTIONAL SUPPORT											
President	1001	-	233,864	69,123	-	-	840	303,827	291,478	12,349	4.24%
Office, Vice President of Administrative Services	2001	-	160,911	-	-	-	840	161,751	156,265	5,486	3.51%
Business Office	2002	-	143,941	80,106	-	100	-	224,147	211,319	12,828	6.07%

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
								Total Salaries	Prior Year Total		
Business Office: A/R - Payments	2003	-	-	97,342	-	300	-	97,642	93,565	4,077	4.36%
Purchasing	2006	-	57,729	25,682	-	-	-	83,411	72,582	10,829	14.92%
Central Stores	2007	-	-	37,561	-	-	-	37,561	17,436	20,125	115.42%
Human Resources	2010	-	110,888	133,287	-	3,000	840	248,015	219,893	28,122	12.79%
Faculty/Staff Development	2012	-	-	2,789	-	-	-	2,789	16,297	(13,508)	-82.89%
Technology Services	2015	-	290,419	352,031	-	2,400	9,240	654,090	617,592	36,498	5.91%
Campus Security	2040	-	89,724	288,329	-	3,500	7,030	388,583	388,810	(227)	-0.06%
Foundation Advancement	4003	-	146,963	106,931	-	-	840	254,734	232,376	22,358	9.62%
Foundation - Capital Campaign	4004	-	-	-	-	-	-	-	-	-	0.00%
Marketing & Communications	4005	-	254,987	100,640	-	-	1,680	357,307	371,950	(14,643)	-3.94%
Printing & Mail Service	4006	-	-	63,807	-	-	-	63,807	37,402	26,405	70.60%
Grants Administration	4009	-	171,440	-	-	-	-	171,440	118,859	52,581	44.24%
Effectiveness, Research & Assessment	6015	75,178	96,978	-	-	-	-	172,156	166,288	5,868	3.53%
Quality Enhancement Plan	6020	-	-	-	-	-	-	-	-	-	#DIV/0!
College Information System	6050	-	216,305	-	-	-	840	217,145	211,153	5,992	2.84%
TOTAL INSTITUTIONAL SUPPORT		75,178	1,974,149	1,357,628	-	9,300	22,150	3,438,405	3,223,265	215,140	6.67%
OPERATION AND MAINTENANCE OF PLANT											
General Services	2026	-	86,199	36,879	-	-	840	123,918	134,412	(10,494)	-7.81%
Building Maintenance	2029	-	138,135	276,069	-	500	24,280	438,984	432,221	6,763	1.56%
Custodial Services	2032	-	45,595	691,886	-	5,500	10,492	753,473	731,617	21,856	2.99%
Grounds Maintenance	2035	-	52,916	164,401	-	300	840	218,457	213,804	4,653	2.18%
TOTAL OPERATION AND MAINTENANCE OF PLANT		-	322,845	1,169,235	-	6,300	36,452	1,534,832	1,512,054	22,778	1.51%
SCHOLARSHIPS AND FELLOWSHIPS	2050	-	-	-	158,000	-	-	158,000	120,500	37,500	31.12%
AUXILIARY SERVICES											
Welder Center for the Performing Arts	1011	-	45,280	111,245	6,100	-	12,955	175,580	167,732	7,848	4.68%
Bookstore	2061	-	69,353	82,647	14,000	-	-	166,000	154,823	11,177	7.22%
Conference Center	4090	-	106,101	82,489	10,800	-	17,768	217,158	209,749	7,409	3.53%
Student Center Operations	5051	-	-	-	8,816	-	-	8,816	8,816	-	0.00%

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
TOTAL AUXILIARY ENTERPRISES		-	220,734	276,381	39,716	-	30,723	567,554	541,120	26,434	4.89%
TOTAL SALARIES		\$ 7,745,400	\$ 5,070,323	\$ 4,268,570	\$ 248,966	\$ 103,700	\$ 104,405	\$ 17,541,364	\$ 17,084,278	\$ 457,086	2.68%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
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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	August 31		Change		
														2024	2023	Dollar	Percent	
														Total	Prior Year			
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Learning Frameworks	6079	\$ 2,314	\$ -	\$ -	\$ 400	\$ -	\$ 600	\$ 1,600	\$ 5,500	\$ -	\$ 470	\$ -	\$ -	\$ -	\$ 10,884	\$ 7,574	\$ 3,310	43.70%
Academic Coaching	6080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
		<u>2,314</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>600</u>	<u>1,600</u>	<u>5,500</u>	<u>-</u>	<u>470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,884</u>	<u>7,574</u>	<u>3,310</u>	<u>43.70%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION																		
Developmental English	6073	949	-	-	-	-	950	250	-	850	-	-	-	2,999	3,704	(705)	-19.03%	
English	6103	4,629	-	-	-	-	-	250	-	75	-	-	-	4,954	7,484	(2,530)	-33.81%	
Speech	6105	1,433	-	-	-	-	-	-	-	-	-	-	-	1,433	2,084	(651)	-31.24%	
Foreign Language	6107	789	-	-	-	-	-	-	-	-	-	-	-	789	984	(195)	-19.82%	
Art	6109	2,753	-	-	-	10,000	-	-	-	725	-	-	-	13,478	15,874	(2,396)	-15.09%	
Music	6111	4,079	6,050	-	-	500	2,600	-	3,000	10,800	-	-	-	27,029	27,824	(795)	-2.86%	
Philosophy	6113	789	-	-	-	-	-	-	-	-	-	-	-	789	774	15	0.00%	
Drama	6115	1,009	-	-	-	-	-	-	-	-	-	-	-	1,009	1,374	(365)	-26.56%	
Fine Arts Gallery	6117	450	-	-	600	-	-	-	-	-	-	-	-	1,050	1,200	(150)	-12.50%	
History	6303	2,373	-	-	-	-	-	-	-	-	-	-	-	2,373	3,694	(1,321)	-35.76%	
Government	6305	2,053	-	-	-	-	-	-	-	-	-	-	-	2,053	2,894	(841)	-29.06%	
Geography	6307	789	-	-	-	-	-	-	-	-	-	-	-	789	974	(185)	-18.99%	
Sociology	6309	809	-	-	-	-	-	-	-	-	-	-	-	809	1,454	(645)	-44.36%	
Economics	6311	1,209	-	-	-	-	-	-	-	-	-	-	-	1,209	1,824	(615)	-33.72%	
Psychology	6313	2,033	-	-	-	-	-	-	-	100	-	-	-	2,133	2,854	(721)	-25.26%	
		<u>26,146</u>	<u>6,050</u>	<u>-</u>	<u>600</u>	<u>500</u>	<u>12,600</u>	<u>950</u>	<u>3,500</u>	<u>12,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,896</u>	<u>74,996</u>	<u>(12,100)</u>	<u>-16.13%</u>	
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION																		
Developmental Mathematics	6077	1,614	-	-	200	-	600	850	400	-	1,000	-	-	4,664	4,749	(85)	-1.79%	
Mathematics	6203	3,699	-	-	-	-	100	1,000	-	-	15	-	-	4,814	4,699	115	2.45%	
Physics	6205	1,239	250	-	-	-	3,300	-	-	-	-	-	-	4,789	4,774	15	0.31%	
Engineering	6206	789	-	-	-	-	-	-	-	-	-	-	-	789	774	15	0.00%	
Biology	6207	3,889	12,000	-	350	-	17,000	-	1,500	-	115	-	-	34,854	35,639	(785)	-2.20%	
Chemistry	6209	1,289	250	-	-	500	9,000	-	-	-	60	-	-	11,099	10,884	215	1.98%	
Geology	6211	1,239	-	-	-	-	1,000	-	800	-	10	-	-	3,049	3,034	15	0.49%	
Physical Education	6213	1,489	-	-	-	-	2,300	-	-	-	50	-	-	3,839	3,824	15	0.39%	
		<u>15,247</u>	<u>12,500</u>	<u>-</u>	<u>550</u>	<u>500</u>	<u>33,300</u>	<u>1,850</u>	<u>2,700</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>67,897</u>	<u>68,377</u>	<u>(480)</u>	<u>-0.70%</u>	
ALLIED HEALTH DIVISION																		
Associate Degree Nursing	6403	11,387	1,250	-	900	-	23,500	750	2,200	-	132,445	-	-	172,432	180,818	(8,386)	-4.64%	
Licensed Vocational Nursing - Victoria	6416	5,641	-	-	1,200	-	3,300	-	1,500	-	101,875	-	-	113,516	120,832	(7,316)	-6.05%	
Licensed Vocational Nursing - Hallettsville	6429	3,353	-	-	1,500	5,200	1,400	-	7,300	-	43,140	-	-	61,893	62,293	(400)	-0.64%	
Respiratory Therapy Technology	6433	3,719	5,000	-	1,000	2,500	4,000	-	5,000	-	6,720	-	500	28,439	27,925	514	1.84%	
Physical Therapy Assistant	6439	3,031	1,140	-	175	-	1,700	-	2,500	-	6,025	-	-	14,571	14,557	14	0.10%	
		<u>27,131</u>	<u>7,390</u>	<u>-</u>	<u>4,775</u>	<u>7,700</u>	<u>33,900</u>	<u>750</u>	<u>18,500</u>	<u>-</u>	<u>290,205</u>	<u>-</u>	<u>500</u>	<u>390,851</u>	<u>406,425</u>	<u>(15,574)</u>	<u>-3.83%</u>	
CAREER AND TECHNICAL EDUCATION DIVISION																		
Business Management	6505	1,649	-	-	225	-	50	-	-	-	-	-	-	1,924	1,909	15	0.79%	

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 Victoria Campus
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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	August 31		Change		
														Total	Prior Year	Dollar	Percent	
														2024	2023			
Computer Information Systems	6509	2,089	2,000	-	300	6,800	-	-	-	-	-	-	3,000	14,189	19,174	(4,985)	-26.00%	
Emergency Medical Technology	6511	2,321	8,000	-	1,000	24,000	-	800	-	10,126	-	-	10,000	56,247	54,345	1,902	3.50%	
Police Academy	6513	2,371	-	-	1,000	1,100	29,000	200	1,100	-	500	-	-	35,271	35,257	14	0.04%	
Process Technology	6515	2,339	3,000	-	400	4,000	-	-	-	1,000	-	-	5,000	15,739	22,474	(6,735)	-29.97%	
Electronics and Instrumentation	6517	2,464	-	-	225	6,000	-	150	-	-	-	-	5,000	13,839	15,909	(2,070)	-13.01%	
Welding	6519	1,314	1,000	-	225	25,000	-	200	-	100	-	-	10,000	37,839	34,824	3,015	8.66%	
Criminal Justice	6521	1,089	-	-	-	175	-	-	-	-	-	-	-	1,264	1,249	15	1.20%	
		15,636	14,000	-	3,375	1,100	95,025	200	2,250	-	11,726	-	-	33,000	176,312	185,141	(8,829)	-4.77%
TOTAL INSTRUCTION: CREDIT COURSES		86,474	39,940	-	9,700	9,800	175,425	5,350	32,450	-	316,201	-	-	33,500	708,840	742,513	(33,673)	-4.54%
INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION																		
DIVISION																		
Business Management	4116	-	-	-	25	360	-	-	-	350	-	-	-	735	1,200	(465)	-38.75%	
Language Communications	4117	-	-	-	-	-	-	-	-	300	-	-	-	300	220	80	36.36%	
Computer Information Systems	4120	-	-	-	-	-	-	-	-	2,385	-	-	-	2,385	4,580	(2,195)	-47.93%	
Industrial Technology	4130	-	25,300	-	-	65,200	-	-	-	15,120	-	-	-	105,620	65,365	40,255	61.58%	
Emergency Medical Services	4135	1,289	-	-	-	3,000	1,000	1,500	-	2,000	-	-	-	8,789	8,774	15	0.17%	
Electrical	4139	-	-	-	-	5,500	-	-	-	13,000	-	-	-	18,500	19,672	(1,172)	-5.96%	
HVAC	4140	-	-	-	-	8,000	-	-	-	6,160	-	-	-	14,160	15,180	(1,020)	-6.72%	
Millwright	4142	-	-	-	-	2,500	-	-	-	4,400	-	-	-	6,900	9,810	(2,910)	-29.66%	
Pipefitting	4143	-	-	-	-	-	-	-	-	-	-	-	-	-	3,708	(3,708)	-100.00%	
Medical Assistant	4144	-	-	-	-	750	-	-	-	5,440	-	-	-	6,190	6,190	-	0.00%	
Medical Coding	4145	-	-	-	-	250	-	-	-	19,350	-	-	-	19,600	19,600	-	0.00%	
Medication Aide	4146	-	400	-	-	350	-	-	-	1,800	-	-	-	2,550	2,550	-	0.00%	
Nurse Aide	4147	-	-	-	-	750	-	-	-	3,000	-	-	-	3,750	3,750	-	0.00%	
Phlebotomy	4148	-	-	-	-	300	-	-	-	7,600	-	-	-	7,900	7,900	-	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%	
Power Line Worker	4151	-	-	-	-	1,000	-	-	-	1,710	-	-	-	2,710	4,562	(1,852)	-40.60%	
Mental Health Technician	4152	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	100.00%	
TOTAL INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT		1,489	25,700	-	25	-	88,460	1,000	1,500	-	86,615	-	-	-	204,789	179,011	25,778	14.40%
INSTRUCTION: NON-CREDIT																		
CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION																		
DIVISION																		
Business Management	4201	-	-	-	-	50	-	-	-	175	-	-	-	225	250	(25)	-10.00%	
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	31,600	-	-	1,013	7,000	-	-	110	-	-	-	39,778	43,098	(3,320)	-7.70%	
Emergency Medical Services	4220	50	100	-	-	9,000	250	500	-	2,750	-	-	-	12,650	12,650	-	0.00%	
TOTAL INSTRUCTION: NON-CREDIT																		
CONTRACT/CUSTOMIZED COURSES		105	31,700	-	-	1,013	16,100	250	500	-	3,615	-	-	-	53,283	56,628	(3,345)	-5.91%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2023 - 2024

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	August 31		Change		
														2024	2023	Dollar	Percent	
														Total	Prior Year			
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	5,000	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	0.00%	
TOTAL INSTRUCTION		88,068	102,340	-	9,725	10,813	279,985	6,600	34,450	-	406,431	-	-	33,500	971,912	983,152	(11,240)	-1.14%
PUBLIC SERVICE: NON-STATE FUNDED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Personal Enrichment	4301	-	-	-	-	1,500	-	-	-	-	-	-	-	1,500	500	1,000	200.00%	
Lifelong Learning Institute	4303	2,300	4,000	-	200	700	4,500	-	4,000	-	50	-	-	15,750	13,850	1,900	13.72%	
Summer Camps	4305	130	4,000	-	100	-	1,500	-	-	-	-	-	-	5,730	5,730	-	0.00%	
Motorcycle Safety	4308	90	2,500	-	-	-	4,750	200	2,000	-	-	-	-	9,540	9,540	-	0.00%	
Truck Driving	4311	300	265,716	-	200	13,120	16,500	-	1,000	-	-	-	35,000	331,836	184,735	147,101	79.63%	
TOTAL PUBLIC SERVICE		2,820	276,216	-	500	13,820	28,750	200	7,000	-	50	-	-	35,000	364,356	214,355	150,001	69.98%
ACADEMIC SUPPORT																		
Museum of the Coastal Bend	1005	3,607	-	-	-	1,783	-	-	-	197	-	-	7,040	12,627	5,289	7,338	138.74%	
Division, Office, Continuing Education	4111	6,929	50	-	700	-	500	1,500	2,000	-	930	-	-	12,609	13,794	(1,185)	-8.59%	
Office, Industrial Programs	4114	2,459	2,500	-	-	-	100	1,000	5,000	4,000	400	-	-	15,459	28,144	(12,685)	-45.07%	
Office, Allied Health - Non-Credit	4134	5,089	1,125	-	500	-	1,000	1,000	2,500	-	50	-	-	11,264	11,124	140	1.26%	
The Tutoring Center	5011	2,114	450	-	5,200	-	500	600	1,500	-	680	-	-	11,044	11,489	(445)	-3.87%	
Office, Executive Vice President, Chief Academic Officer	6001	2,139	-	-	524	-	250	1,476	1,660	-	5,440	-	-	11,489	20,474	(8,985)	-43.88%	
Lyceum	6035	-	-	-	-	-	-	-	-	-	35,000	-	-	35,000	35,000	-	0.00%	
Distance Education	6038	3,539	45,800	-	-	-	1,000	4,300	8,300	-	3,850	-	-	66,789	67,174	(385)	-0.57%	
Faculty Staff Development	6041	-	-	-	-	-	-	29,000	-	-	-	-	-	29,000	29,000	-	0.00%	
Faculty Senate	6044	-	-	-	125	-	-	-	975	-	-	-	-	1,100	1,100	-	0.00%	
Division Office, Academic Support and Student Success	6071	2,589	-	-	3,800	-	600	1,200	1,500	-	405	-	-	10,094	9,974	120	1.20%	
Academic Coaching	6080	1,889	-	-	1,500	-	1,000	500	1,900	-	490	-	-	7,279	6,879	400	100.00%	
Division Office, Arts, Humanities and Social Sciences	6101	1,874	144	-	1,900	-	800	-	-	-	-	-	-	4,718	1,293	3,425	264.89%	
Division Office, Science, Mathematics and Physical Education	6201	6,114	-	-	4,800	-	3,000	6,150	150	-	35	-	-	20,249	18,734	1,515	8.09%	
Division Office, Allied Health	6401	2,389	-	-	1,737	2,500	800	750	1,900	-	250	-	-	10,326	10,311	15	0.15%	
Division Office, Career & Technical Education	6501	4,939	159	-	2,237	-	100	750	1,500	-	50	-	-	9,735	13,220	(3,485)	-26.36%	
Library	6701	6,139	229,533	-	500	-	4,000	1,150	3,000	-	50	-	-	244,372	241,782	2,590	1.07%	
TOTAL ACADEMIC SUPPORT		51,809	279,761	-	23,523	2,500	15,433	49,376	31,885	4,000	47,827	-	-	7,040	513,154	524,781	(11,627)	-2.22%
STUDENT SERVICES																		
Office, Vice President of Student Services	5001	1,589	4,700	-	2,900	-	1,000	4,000	3,000	-	800	-	-	17,989	15,474	2,515	16.25%	
Veteran Services	5002	-	-	-	-	-	-	-	-	-	-	-	-	-	774	(774)	0.00%	
Registrar	5003	6,889	1,000	-	400	-	600	3,000	4,500	-	11,100	-	-	27,489	26,374	1,115	4.23%	

Victoria College
 Operating Budget
 Operating Expense by Function, Division and Discipline
 Victoria Campus
 FY 2023 - 2024

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	August 31		Change	
														Total	Prior Year	Dollar	Percent
														2024	2023		
Advising and Counseling	5004	6,601	4,800	-	12,500	-	1,500	8,900	5,400	-	10,400	-	-	50,101	41,886	8,215	19.61%
Financial Aid	5005	4,989	15,000	-	1,500	-	600	1,800	9,000	-	2,000	-	-	34,889	37,074	(2,185)	-5.89%
Student Life Office	5006	6,348	-	-	16,750	-	700	1,800	3,315	-	500	-	-	29,413	31,033	(1,620)	-5.22%
Student Testing & Assessment	5008	3,839	21,000	-	300	-	800	1,550	3,000	-	600	-	-	31,089	38,474	(7,385)	-19.19%
Orientation	5010	3,589	-	-	5,780	-	500	2,575	2,200	-	-	-	-	14,644	22,114	(7,470)	-33.78%
Pre-College Programs	5012	11,289	-	-	18,000	-	2,000	5,250	7,000	-	1,800	-	-	45,339	46,324	(985)	-2.13%
Jaguar/Pirate Food Pantry	5014	-	-	-	-	-	-	-	-	-	-	-	-	-	774	(774)	0.00%
Athletics	5015	1,989	45,307	-	-	-	8,000	6,000	5,000	-	5,600	-	-	71,896	53,674	18,222	33.95%
Cross Country	5016	789	6,000	-	-	-	7,200	-	8,000	-	1,000	-	-	22,989	24,374	(1,385)	0.00%
Basketball	5017	789	8,000	-	-	-	7,200	-	12,000	-	1,000	-	-	28,989	23,374	5,615	0.00%
Volleyball	5018	789	10,000	-	-	-	7,200	-	10,000	-	1,000	-	-	28,989	23,374	5,615	0.00%
Sports Center	5019	989	5,500	-	-	-	1,500	-	-	-	-	-	-	7,989	7,974	15	0.00%
Student Services - Tech Plan	5090	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	0.00%
TOTAL STUDENT SERVICES		50,478	131,307	-	58,130	-	38,800	34,875	72,415	-	35,800	-	-	421,805	403,071	18,734	4.65%
INSTITUTIONAL SUPPORT																	
President	1001	2,789	-	-	2,500	-	1,000	3,000	4,000	-	550	-	-	13,839	12,025	1,814	15.09%
Governing Board	1003	789	30,000	-	-	-	-	5,000	5,000	-	-	-	-	40,789	10,775	30,014	278.55%
Governmental Affairs Office, Vice President of Administrative Services	1004	-	-	-	-	-	-	-	-	-	13,000	-	-	13,000	9,888	3,112	31.47%
Business Office	2001	1,239	-	-	25	-	50	550	2,750	-	987	-	-	5,601	5,637	(36)	-0.64%
Business Office	2002	6,539	5,900	-	2,800	-	825	600	2,500	-	3,368	-	-	22,532	23,654	(1,122)	-4.74%
Business Office: A/R - Payments	2003	6,139	-	-	-	-	800	-	-	-	-	-	-	6,939	7,275	(336)	-4.62%
Purchasing	2006	2,339	-	-	2,600	-	300	400	1,400	-	200	-	-	7,239	7,275	(36)	-0.49%
Central Stores	2007	1,189	-	-	-	-	-	-	-	-	-	-	-	1,189	1,175	14	1.19%
Human Resources	2010	4,989	12,200	-	47,000	-	800	500	4,000	-	400	-	-	69,889	64,775	5,114	7.90%
Faculty/Staff Development	2012	-	-	-	-	-	1,500	10,000	-	-	-	-	-	11,500	12,475	(975)	-7.82%
Technology Services	2015	(92,415)	20,750	-	-	-	8,175	3,850	2,250	-	1,185	-	23,900	(32,305)	(38,536)	6,231	-16.17%
Campus Security	2040	4,814	6,744	-	-	-	5,200	1,385	1,250	-	1,681	-	-	21,074	20,333	741	3.64%
Institutional Support - Tech Plan	2090	-	1,287,970	-	-	-	-	-	-	-	76,800	-	148,971	1,513,741	1,240,920	272,821	21.99%
Foundation Advancement	4003	9,789	-	-	10,000	-	500	4,000	3,000	-	6,300	-	-	33,589	32,974	615	1.87%
Foundation - Capital Campaign	4004	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	25,000	(15,000)	-60.00%
Marketing & Communications	4005	15,589	10,000	-	90,750	-	32,640	1,250	2,500	-	7,050	-	-	159,779	152,529	7,250	4.75%
Printing & Mail Service	4006	12,589	3,660	-	-	43,331	7,400	-	2,000	-	16,650	-	-	85,630	90,474	(4,844)	-5.35%
Central Telephone Service	4007	-	2,100	-	-	-	1,500	-	-	-	54,300	-	-	57,900	79,500	(21,600)	-27.17%
Grants Administration	4009	2,214	-	-	-	-	80	3,300	5,700	-	1,095	-	-	12,389	8,974	3,415	38.05%
Reaffirmation - SACS	6014	-	4,500	-	-	-	200	2,750	29,000	-	-	-	-	36,450	14,450	22,000	152.25%
Effectiveness, Research & Assessment	6015	3,169	-	-	-	-	218	2,101	3,128	-	505	-	1,059	10,180	24,905	(14,725)	-59.12%
Quality Enhancement Plan	6020	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000	-	-	#DIV/0!
Strategic Initiatives	6024	-	-	-	-	-	-	-	-	-	-	-	-	-	26,600	(26,600)	-100.00%
Institutional Memberships	6025	-	-	-	750	-	-	-	-	-	25,000	-	-	25,750	25,862	(112)	-0.43%
Commencement	6031	670	-	-	3,000	2,750	7,500	-	-	-	2,000	-	-	15,920	23,920	(8,000)	-33.44%
College Information System	6050	1,989	-	-	-	-	-	1,500	2,300	-	-	-	-	5,789	5,774	15	0.26%
General Institutional	7001	-	326,000	30,000	-	-	-	-	-	-	25,000	-	-	381,000	379,000	2,000	0.53%
TOTAL INSTITUTIONAL SUPPORT		(15,580)	1,709,824	30,000	169,425	46,081	71,688	40,186	70,778	-	236,071	-	173,930	2,532,403	2,267,633	264,770	11.68%

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Victoria Campus
FY 2023 - 2024

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	August 31		Change		
														2024	2023	Dollar	Percent	
														Total	Prior Year			
OPERATION AND MAINTENANCE OF PLANT																		
General Services	2026	2,699	114,500	750,000	-	-	23,000	550	700	-	-	-	-	891,449	856,435	35,014	4.09%	
Building Maintenance	2029	1,589	58,000	-	-	1,300	122,000	120	500	-	620	-	-	184,129	179,375	4,754	2.65%	
Custodial Services	2032	(125,370)	-	-	-	-	69,500	-	-	-	-	-	-	(55,870)	(40,109)	(15,761)	39.30%	
Grounds Maintenance	2035	1,589	20,500	-	-	300	28,000	540	100	-	129	-	360	51,518	50,329	1,189	2.36%	
Utilities	2036	(51,054)	-	-	-	-	-	-	-	861,328	-	-	-	810,274	847,048	(36,774)	-4.34%	
Major Repairs & Renovations	2037	-	724,405	-	-	-	-	-	-	-	-	-	-	724,405	455,000	269,405	59.21%	
TOTAL OPERATION AND MAINTENANCE OF PLANT		(170,547)	917,405	750,000	-	1,600	242,500	1,210	1,300	861,328	749	360	-	2,605,905	2,348,078	257,827	10.98%	
AUXILIARY SERVICES																		
Welder Center for the Performing Arts	1011	24,571	50,223	6,905	700	-	4,975	3,000	500	37,300	8,575	-	334,000	2,000	472,749	432,222	40,527	9.38%
Bookstore	2061	47,878	30,100	-	-	-	2,000	500	2,500	-	90,650	-	1,075,750	1,500	1,250,878	1,416,668	(165,790)	-11.70%
Food Services Contract	2070	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	0.00%	
Official Functions	4051	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	25,000	-	0.00%	
Faculty and Dependent Scholarships	4053	-	-	-	-	-	-	-	-	-	23,000	-	-	23,000	26,000	(3,000)	-11.54%	
Music Scholarships	4055	-	-	-	-	-	-	-	-	-	16,000	-	-	16,000	16,000	-	0.00%	
VC/UH-V Tuition Exchange Scholarships	4060	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-	0.00%	
Conference Center	4090	76,792	9,000	-	1,150	3,650	3,000	500	-	162,000	460	-	75,000	3,103	334,655	345,821	(11,166)	-3.23%
Student Center Operations	5051	43,678	-	-	-	-	4,200	-	-	-	388	-	-	48,266	47,956	310	0.65%	
Student Life Office - Organizations	5052	-	-	-	-	-	-	-	-	-	-	30,130	-	30,130	30,380	(250)	-0.82%	
Coin Operated Copiers	6706	-	-	-	-	8,165	-	-	-	-	-	-	-	8,165	8,165	-	0.00%	
TOTAL AUXILIARY ENTERPRISES		192,919	139,323	6,905	26,850	11,815	14,175	4,000	3,000	199,300	100,073	42,000	1,514,880	6,603	2,261,843	2,401,212	(139,369)	-5.80%
TOTAL OPERATING EXPENSE		\$ 199,967	\$ 3,556,176	\$ 786,905	\$ 288,153	\$ 86,629	\$ 691,331	\$ 136,447	\$ 220,828	\$ 1,064,628	\$ 827,001	\$ 42,000	\$ 1,515,240	\$ 256,073	\$ 9,671,378	\$ 9,142,282	\$ 529,096	5.79%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Gonzales Center
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 1,836	\$ -	\$ 1,836	\$ 3,672	\$ -	\$ 3,672	\$ (1,836)	-50.00%
		<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>3,672</u>	<u>-</u>	<u>3,672</u>	<u>(1,836)</u>	<u>-50.00%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	8,568	-	8,568	9,180	-	9,180	(612)	-6.67%
History	6303	5,508	-	5,508	5,508	-	5,508	-	0.00%
Psychology	6313	<u>5,508</u>	<u>-</u>	<u>5,508</u>	<u>3,672</u>	<u>-</u>	<u>3,672</u>	<u>1,836</u>	<u>50.00%</u>
		<u>19,584</u>	<u>-</u>	<u>19,584</u>	<u>18,360</u>	<u>-</u>	<u>18,360</u>	<u>1,224</u>	<u>6.67%</u>
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	3,797	-	3,797	3,797	-	3,797	-	0.00%
Mathematics	6203	1,961	-	1,961	1,961	-	1,961	-	0.00%
Biology	6207	<u>27,665</u>	<u>6,500</u>	<u>34,165</u>	<u>42,353</u>	<u>6,500</u>	<u>48,853</u>	<u>(14,688)</u>	<u>-30.07%</u>
		<u>33,423</u>	<u>6,500</u>	<u>39,923</u>	<u>48,111</u>	<u>6,500</u>	<u>54,611</u>	<u>(14,688)</u>	<u>-26.90%</u>
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	-	-	-	-	-	-	-	#DIV/0!
Licensed Vocational Nursing - Gonzales	6421	<u>250,252</u>	<u>60,913</u>	<u>311,165</u>	<u>238,187</u>	<u>62,913</u>	<u>301,100</u>	<u>10,065</u>	<u>3.34%</u>
		<u>250,252</u>	<u>60,913</u>	<u>311,165</u>	<u>238,187</u>	<u>62,913</u>	<u>301,100</u>	<u>10,065</u>	<u>3.34%</u>
TOTAL INSTRUCTION: CREDIT COURSES		<u>305,095</u>	<u>67,413</u>	<u>372,508</u>	<u>308,330</u>	<u>69,413</u>	<u>377,743</u>	<u>(5,235)</u>	<u>-1.39%</u>
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	480	350	830	750	665	1,415	(585)	-41.34%
Language Communications	4117	900	300	1,200	900	245	1,145	55	4.80%
Computer Information Systems	4120	2,160	850	3,010	3,060	1,360	4,420	(1,410)	-31.90%
Industrial Technology	4130	27,200	11,170	38,370	12,960	6,450	19,410	18,960	97.68%

Victoria College
Operating Budget
Expenditure Summary - Salaries and Operating Expense
Gonzales Center
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Emergency Medical Services	4135	10,000	4,800	14,800	10,000	11,000	21,000	(6,200)	-29.52%
Electrical	4139	16,380	8,754	25,134	14,760	8,492	23,252	1,882	8.09%
HVAC	4140	7,080	6,510	13,590	12,840	7,972	20,812	(7,222)	-34.70%
Welding	4141	10,920	19,820	30,740	21,840	27,136	48,976	(18,236)	-37.23%
Medical Assistant	4144	4,500	6,440	10,940	4,500	6,440	10,940	-	0.00%
Medication Aide	4146	3,990	2,550	6,540	3,990	2,550	6,540	-	0.00%
Nurse Aide	4147	6,600	2,750	9,350	6,600	2,750	9,350	-	0.00%
Pharmacy Tech	4149	<u>2,300</u>	<u>2,300</u>	<u>4,600</u>	<u>2,300</u>	<u>2,300</u>	<u>4,600</u>	-	<u>0.00%</u>
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		<u>92,510</u>	<u>66,594</u>	<u>159,104</u>	<u>94,500</u>	<u>77,360</u>	<u>171,860</u>	<u>(12,756)</u>	<u>-7.42%</u>
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	135	50	185	135	100	235	(50)	-21.28%
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>0.00%</u>
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		<u>615</u>	<u>1,750</u>	<u>2,365</u>	<u>615</u>	<u>1,800</u>	<u>2,415</u>	<u>(50)</u>	<u>-2.07%</u>
TOTAL INSTRUCTION		<u>398,220</u>	<u>135,757</u>	<u>533,977</u>	<u>403,445</u>	<u>148,573</u>	<u>552,018</u>	<u>(18,041)</u>	<u>-3.27%</u>
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	1,260	1,000	2,260	720	500	1,220	1,040	85.25%
Lifelong Learning Institute	4303	-	850	850	-	1,900	1,900	(1,050)	0.00%
Summer Camps	4305	-	350	350	-	750	750	(400)	-53.33%
Truck Driving	4311	-	<u>105,316</u>	<u>105,316</u>	-	<u>81,425</u>	<u>81,425</u>	<u>23,891</u>	<u>29.34%</u>
TOTAL PUBLIC SERVICE		<u>1,260</u>	<u>107,516</u>	<u>108,776</u>	<u>720</u>	<u>84,575</u>	<u>85,295</u>	<u>23,481</u>	<u>27.53%</u>

Victoria College
 Operating Budget
 Expenditure Summary - Salaries and Operating Expense
 Gonzales Center
 FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
ACADEMIC SUPPORT									
Gonzales Center Office	6010	<u>274,001</u>	<u>140,025</u>	<u>414,026</u>	<u>279,250</u>	<u>136,825</u>	<u>416,075</u>	<u>(2,049)</u>	<u>-0.49%</u>
TOTAL ACADEMIC SUPPORT		<u>274,001</u>	<u>140,025</u>	<u>414,026</u>	<u>279,250</u>	<u>136,825</u>	<u>416,075</u>	<u>(2,049)</u>	<u>-0.49%</u>
INSTITUTIONAL SUPPORT									
Campus Security	2040	<u>15,615</u>	<u>-</u>	<u>15,615</u>	<u>15,233</u>	<u>-</u>	<u>15,233</u>	<u>382</u>	<u>2.51%</u>
TOTAL INSTITUTIONAL SUPPORT		<u>15,615</u>	<u>-</u>	<u>15,615</u>	<u>15,233</u>	<u>-</u>	<u>15,233</u>	<u>382</u>	<u>2.51%</u>
OPERATION AND MAINTENANCE OF PLANT									
Building Maintenance	2029	<u>15,597</u>	<u>-</u>	<u>15,597</u>	<u>15,071</u>	<u>-</u>	<u>15,071</u>	<u>526</u>	<u>3.49%</u>
Custodial Services	2032	<u>30,442</u>	<u>-</u>	<u>30,442</u>	<u>28,412</u>	<u>-</u>	<u>28,412</u>	<u>2,030</u>	<u>7.14%</u>
TOTAL OPERATION AND MAINTENANCE OF PLANT		<u>46,039</u>	<u>-</u>	<u>46,039</u>	<u>43,483</u>	<u>-</u>	<u>43,483</u>	<u>2,556</u>	<u>5.88%</u>
TOTAL SALARIES AND OPERATING EXPENSE		<u>\$ 735,135</u>	<u>\$ 383,298</u>	<u>\$ 1,118,433</u>	<u>\$ 742,131</u>	<u>\$ 369,973</u>	<u>\$ 1,112,104</u>	<u>\$ 6,329</u>	<u>0.57%</u>

Victoria College
 Operating Budget
 Salaries by Function, Division and Discipline
 Gonzales Center
 FY 2023 - 2024

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	\$ 1,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836	\$ 3,672	(1,836)	-50.00%
		<u>1,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,836</u>	<u>3,672</u>	<u>(1,836)</u>	<u>-50.00%</u>
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	8,568	-	-	-	-	-	8,568	9,180	(612)	-6.67%
History	6303	5,508	-	-	-	-	-	5,508	5,508	-	0.00%
Psychology	6313	5,508	-	-	-	-	-	5,508	3,672	1,836	50.00%
		<u>19,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,584</u>	<u>18,360</u>	<u>1,224</u>	<u>6.67%</u>
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	3,797	-	-	-	-	-	3,797	3,797	-	0.00%
Mathematics	6203	1,961	-	-	-	-	-	1,961	1,961	-	0.00%
Biology	6207	27,665	-	-	-	-	-	27,665	42,353	(14,688)	-34.68%
		<u>33,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,423</u>	<u>48,111</u>	<u>(14,688)</u>	<u>-30.53%</u>
ALLIED HEALTH DIVISION											
Associate Degree Nursing	6403	-	-	-	-	-	-	-	-	-	#DIV/0!
Licensed Vocational Nursing - Gonzales	6421	<u>226,718</u>	<u>4,173</u>	<u>19,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,252</u>	<u>238,187</u>	<u>12,065</u>	<u>5.07%</u>
			<u>4,173</u>	<u>19,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,252</u>	<u>238,187</u>	<u>12,065</u>	<u>5.07%</u>
TOTAL INSTRUCTION: CREDIT COURSES		<u>54,843</u>	<u>4,173</u>	<u>19,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,095</u>	<u>308,330</u>	<u>(3,235)</u>	<u>-1.05%</u>

Victoria College
 Operating Budget
 Salaries by Function, Division and Discipline
 Gonzales Center
 FY 2023 - 2024

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION											
DIVISION											
Business Management	4116	480	-	-	-	-	-	480	750	(270)	-36.00%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	2,160	-	-	-	-	-	2,160	3,060	(900)	-29.41%
Industrial Technology	4130	27,200	-	-	-	-	-	27,200	12,960	14,240	109.88%
Emergency Medical Services	4135	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
Electrical	4139	16,380	-	-	-	-	-	16,380	14,760	1,620	10.98%
HVAC	4140	7,080	-	-	-	-	-	7,080	12,840	(5,760)	-44.86%
Welding	4141	10,920	-	-	-	-	-	10,920	21,840	(10,920)	-50.00%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Medication Aide	4146	3,990	-	-	-	-	-	3,990	3,990	-	0.00%
Nurse Aide	4147	6,600	-	-	-	-	-	6,600	6,600	-	0.00%
Pharmacy Tech	4149	2,300	-	-	-	-	-	2,300	2,300	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT		92,510	-	-	-	-	-	92,510	94,500	(1,990)	-2.11%
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		147,968	4,173	19,361	-	-	-	398,220	403,445	(5,225)	-1.30%

Victoria College
Operating Budget
Salaries by Function, Division and Discipline
Gonzales Center
FY 2023 - 2024

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2024	2023	Dollar	Percent
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	1,260	-	-	-	-	-	1,260	720	540	75.00%
Summer Camps	4305	-	-	-	-	-	-	-	-	-	0.00%
TOTAL PUBLIC SERVICE		1,260	-	-	-	-	-	1,260	720	540	75.00%
ACADEMIC SUPPORT											
Gonzales Center Office	6010	-	208,613	57,708	6,000	-	1,680	274,001	279,250	(5,249)	-1.88%
TOTAL ACADEMIC SUPPORT		-	208,613	57,708	6,000	-	1,680	274,001	279,250	(5,249)	-1.88%
INSTITUTIONAL SUPPORT											
Campus Security	2040	-	-	15,615	-	-	-	15,615	15,233	382	2.51%
TOTAL INSTITUTIONAL SUPPORT		-	-	15,615	-	-	-	15,615	15,233	382	2.51%
OPERATION AND MAINTENANCE OF PLANT											
Building Maintenance	2029	-	-	15,597	-	-	-	15,597	15,071	526	3.49%
Custodial Services	2032	-	-	30,442	-	-	-	30,442	28,412	2,030	7.14%
TOTAL OPERATION AND MAINTENANCE OF PLANT		-	-	46,039	-	-	-	46,039	43,483	2,556	5.88%
TOTAL SALARIES		\$ 149,228	\$ 212,786	\$ 138,723	\$ 6,000	\$ -	\$ 1,680	\$ 735,135	\$ 742,131	\$ (6,996)	-0.94%

Victoria College
 Operating Budget
 Operating Expense by Function, Division and Discipline
 Gonzales Center
 FY 2023 - 2024

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	August 31		Change		
														2024	2023	Dollar	Percent	
														Total	Prior Year			
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Biology	6207	-	-	-	-	6,500	-	-	-	-	-	-	-	6,500	6,500	-	0.00%	
		-	-	-	-	6,500	-	-	-	-	-	-	-	6,500	6,500	-	0.00%	
ALLIED HEALTH DIVISION																		
Licensed Vocational Nursing - Gonzales	6421	1,628	-	-	-	2,400	-	4,700	-	52,185	-	-	-	60,913	62,913	(2,000)	-3.18%	
		-	-	-	-	2,400	-	4,700	-	52,185	-	-	-	60,913	62,913	(2,000)	-3.18%	
TOTAL INSTRUCTION: CREDIT COURSES		-	-	-	-	8,900	-	4,700	-	52,185	-	-	-	67,413	69,413	(2,000)	-2.88%	
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	-	-	-	-	-	350	-	-	-	350	665	(315)	-47.37%	
Language Communications	4117	-	-	-	-	-	-	-	-	300	-	-	-	300	245	55	22.45%	
Computer Information Systems	4120	-	-	-	-	-	-	-	-	850	-	-	-	850	1,360	(510)	-37.50%	
Industrial Technology	4130	-	-	-	300	5,050	-	-	-	5,820	-	-	-	11,170	6,450	4,720	73.18%	
Emergency Medical Services	4135	-	-	-	-	1,300	250	1,500	-	1,750	-	-	-	4,800	11,000	(6,200)	-56.36%	
Electrical	4139	-	-	-	-	3,750	-	-	-	5,004	-	-	-	8,754	8,492	262	3.09%	
HVAC	4140	-	-	-	-	4,500	-	-	-	2,010	-	-	-	6,510	7,972	(1,462)	-18.34%	
Welding	4141	-	2,500	-	-	15,000	-	-	-	2,320	-	-	-	19,820	27,136	(7,316)	-26.96%	
Medical Assistant	4144	-	-	-	-	500	-	-	-	5,940	-	-	-	6,440	6,440	-	0.00%	
Medication Aide	4146	-	400	-	-	350	-	-	-	1,800	-	-	-	2,550	2,550	-	0.00%	
Nurse Aide	4147	-	-	-	-	750	-	-	-	2,000	-	-	-	2,750	2,750	-	0.00%	
Pharmacy Tech	4149	-	-	-	-	300	-	-	-	2,000	-	-	-	2,300	2,300	-	0.00%	
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		-	-	-	-	-	-	-	-	-	-	-	-	66,594	77,360	(10,766)	-13.92%	
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	50	-	-	-	-	-	-	-	50	100	(50)	-50.00%	
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	1,800	(50)	-2.78%	
TOTAL INSTRUCTION		-	-	-	-	9,450	-	4,700	-	53,385	-	-	-	135,757	148,573	(12,816)	-8.63%	
PUBLIC SERVICE: NON-STATE FUNDED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Personal Enrichment	4301	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	500	500	100.00%	
Lifelong Learning Institute	4303	150	-	-	-	500	-	200	-	-	-	-	-	850	1,900	(1,050)	0.00%	
Summer Camps	4305	-	-	-	-	350	-	-	-	-	-	-	-	350	750	(400)	-53.33%	

Victoria College
Operating Budget
Operating Expense by Function, Division and Discipline
Gonzales Center
FY 2023 - 2024

														August 31				
														2024	2023	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	
Truck Driving	4311	25	95,091	-	-	-	10,200	-	-	-	-	-	-	105,316	81,425	23,891	29.34%	
TOTAL PUBLIC SERVICE		175	95,091	-	-	-	12,050	-	200	-	-	-	-	107,516	84,575	22,941	27.13%	
ACADEMIC SUPPORT																		
Gonzales Center Office	6010	8,100	19,000	-	3,100	3,000	36,000	500	3,000	42,500	7,825	-	-	17,000	140,025	136,825	3,200	2.34%
TOTAL ACADEMIC SUPPORT		8,100	19,000	-	3,100	3,000	36,000	500	3,000	42,500	7,825	-	-	17,000	140,025	136,825	3,200	2.34%
TOTAL OPERATING EXPENSE		\$ 8,275	\$ 114,091	\$ -	\$ 3,100	\$ 3,000	\$ 57,500	\$ 500	\$ 7,900	\$ 42,500	\$ 61,210	\$ -	\$ -	\$ 17,000	\$ 383,298	\$ 369,973	\$ 13,325	3.60%

Victoria College
Operating Budget
Bonded Debt Service
District Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending						Change	
		August 31, 2024			August 31, 2023			Dollar	Percent
		Principal	Interest	Total	Principal	Interest	Total		
BONDED DEBT SERVICE									
2012 Limited Tax Refunding Bonds (7806)	7806	1,045,000	113,575	1,158,575	1,010,000	148,925	1,158,925	(350)	-0.03%
2013 Limited Tax Bonds (7807)	7807	1,095,000	373,412	1,468,412	1,050,000	420,663	1,470,663	(2,251)	-0.15%
2023 Limited Tax Bonds (7808)	7808	-	422,773	422,773	-	-	-	422,773	0.00%
TOTAL BONDED DEBT		2,140,000	909,760	3,049,760	2,060,000	569,588	2,629,588	420,172	15.98%

Victoria College
Operating Budget
Unallocated Staff Benefits
District Wide
FY 2023 - 2024

UNALLOCATED STAFF BENEFITS	Organization	Budget for the Year Ending		Change	
		August 31, 2024	August 31, 2023	Dollar	Percent
		Total	Total		
Social Security Match	7501	\$ 1,125,431	\$ 1,096,045	\$ 29,386	2.68%
Medicare Match	7501	263,518	256,334	7,184	2.80%
Health Insurance: Active Staff	7501	1,477,338	1,459,720	17,618	1.21%
Health Insurance: Appropriated Retirees	7501	704,022	587,520	116,502	19.83%
Health Insurance: Institutional Retirees	7501	118,394	144,625	(26,231)	-18.14%
Teacher Retirement System	7501	550,571	538,365	12,206	2.27%
TRS New Employee State Match	7501	21,547	11,490	10,057	87.53%
Optional Retirement Plan	7501	69,315	69,211	104	0.15%
Optional Retirement Plan - Additional Percentage	7501	34,659	34,603	56	0.16%
Workman's Compensation	7501	43,993	43,591	402	0.92%
Unemployment Compensation	7501	24,612	29,285	(4,673)	-15.96%
VC Pays	7501	88,273	89,502	(1,229)	-1.37%
TOTAL UNALLOCATED STAFF BENEFITS		<u>4,521,673</u>	<u>4,360,291</u>	<u>161,382</u>	<u>3.70%</u>

Victoria College
Operating Budget
Reserve for Contingency
College Wide
FY 2023 - 2024

	Organization	Budget for the Year Ending		Change	
		August 31, 2024	August 31, 2023	Dollar	Percent
		Total	Total		
RESERVE FOR CONTINGENCY					
Reserve for Contingency	N/A	\$ 9,051	\$ 9,056	\$ (5)	100.00%
TOTAL RESERVE FOR CONTINGENCY		<u>9,051</u>	<u>9,056</u>	<u>(5)</u>	<u>100.00%</u>

Notice About 2023 Tax Rates

Property tax rates in VICTORIA COUNTY JUNIOR COLLEGE DISTRICT. This notice concerns the 2023 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	\$0.1690/\$100
This year's voter-approval tax rate	\$0.1835/\$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	13,628,018
AUXILIARY FUND	4,908,247
DEBT SERVICE FUND	688,795

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	1,045,000	113,575	0	1,158,575
2013 LIMITED TAX BONDS	1,095,000	373,412	0	1,468,412
2023 LIMITED TAX BONDS	0	222,773	0	222,773

Total required for 2023 debt service	\$2,849,760
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$49,068
= Total to be paid from taxes in 2023	\$2,800,692
+ Amount added in anticipation that the unit will collect only 102.00% of its taxes in 2023	\$-54,916
= Total debt levy	\$2,745,776

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Tax Assessor Collection on 08/02/2023 .

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.	\$7,642,472,283
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.1639/\$100
3. M&O taxes refunded for years preceding tax year 2022. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$127,268
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
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.	\$12,653,280
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$9,031,210,322
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.1426/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$12,878,506
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$225,226
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.1690/\$100
11. This year's proposed total tax rate.	\$0.1722/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.0032
13. Percentage change in total tax rate. Divide Line 12 by line 10.	1.89%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.1418/\$100
15. This year's proposed M&O tax rate.	\$0.1426/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.0008
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	0.56%
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.	\$0.1639/\$100
20. This year's proposed M&O tax rate.	\$0.1426/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-21.30

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 8,990,109,938
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,347,637,655
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,642,472,283
4.	2022 total adopted tax rate.	\$ 0.1959 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: -\$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: -\$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,642,472,283
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 4,815,150</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 18,688,524</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 23,503,674
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 314,365</p> <p>B. 2023 productivity or special appraised value:..... - \$ 2,020</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 312,345
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 23,816,019
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,618,656,264
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,924,947
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 153,403
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,078,350
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values:..... \$ 10,101,465,066</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²..... - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 10,101,465,066

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. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 378,865,016
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 378,865,016
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,449,119,760
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,031,210,322
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 113,492,136
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 113,492,136
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 8,917,718,186
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1690 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.1639 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,642,472,283

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,526,012
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 127,268
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 127,268
	E. Add Line 30 to 31D.	\$ 12,653,280
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,917,718,186
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1418 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 0
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<p>36. Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p> <p>\$ 0 /\$100</p> <p>\$ 0 /\$100</p>	<p>\$ 0 /\$100</p>
<p>37. Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p> <p>\$ 0 /\$100</p>	<p>\$ 0 /\$100</p>
<p>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.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p>	<p>\$ 0 /\$100</p>
<p>39. Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>		<p>\$ 0.1418 /\$100</p>
<p>40. Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0</p> <p>\$ 0 /\$100</p>	<p>\$ 0.1418 /\$100</p>
<p>41. 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>		<p>\$ 0.1531 /\$100</p>

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (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.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 3,049,760</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 3,049,760</p>	\$ 3,049,760
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 49,068
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 3,000,692
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 102.00 %</p> <p>B. Enter the 2022 actual collection rate. 102.00 %</p> <p>C. Enter the 2021 actual collection rate. 103.00 %</p> <p>D. Enter the 2020 actual collection rate. 102.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	102.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,941,854
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,031,210,322
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0325 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.1856 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,031,210,322
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1690 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.1690 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1856 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.1856 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,031,210,322
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.1856 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.2072</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ <u>0.0000</u> /\$100	
C.	Subtract B from A \$ <u>0.2072</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.1959</u> /\$100	
E.	Subtract D from C \$ <u>0.0113</u> /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.2200</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ <u>0.0000</u> /\$100	
C.	Subtract B from A \$ <u>0.2200</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.2076</u> /\$100	
E.	Subtract D from C \$ <u>0.0124</u> /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.2365</u> /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate \$ <u>0</u> /\$100	
C.	Subtract B from A \$ <u>0.2365</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.2203</u> /\$100	
E.	Subtract D from C \$ <u>0.0162</u> /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.1856</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.1418 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,031,210,322
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0055 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0325 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 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. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1959 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,618,656,264
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,917,718,186
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.1856</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.1690 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.1856 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

- De minimis rate.** \$ 0.0000 /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here → Keith Blundell

Printed Name of Taxing Unit Representative

sign here → Keith Blundell _____ 8/14/23 _____
 Taxing Unit Representative Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)