

# Operating Budget 2022-2023



**Victoria College  
Operating Budget  
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FY 2022 - 2023**

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**Victoria College  
Operating Budget  
Organizational Data  
FY 2022 - 2023**

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**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

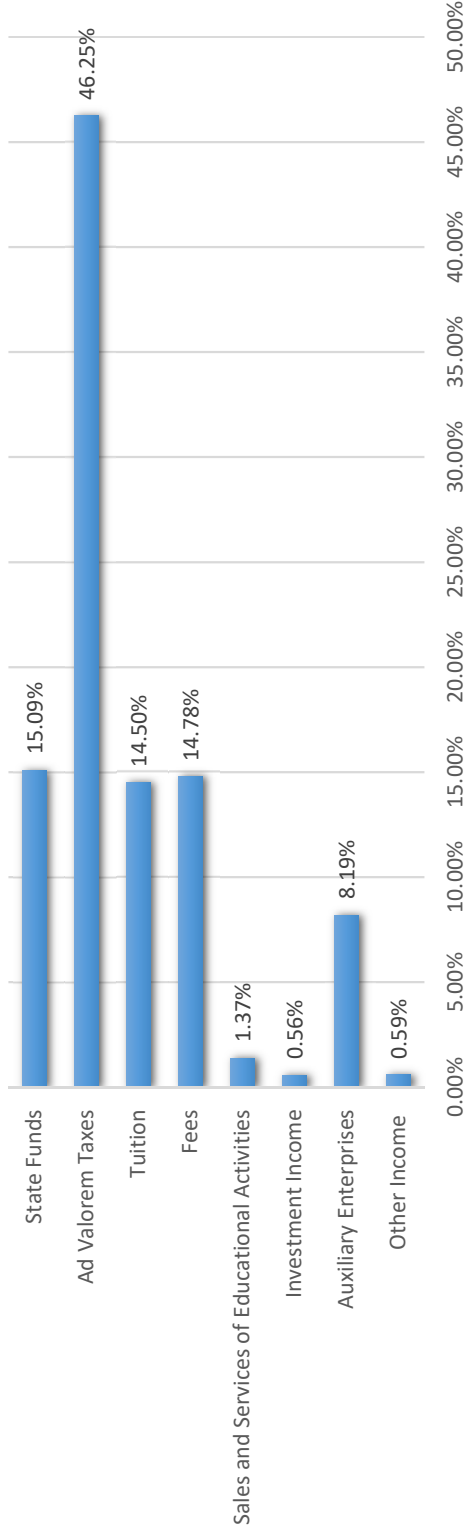
**PRINCIPAL ADMINISTRATIVE OFFICERS**

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

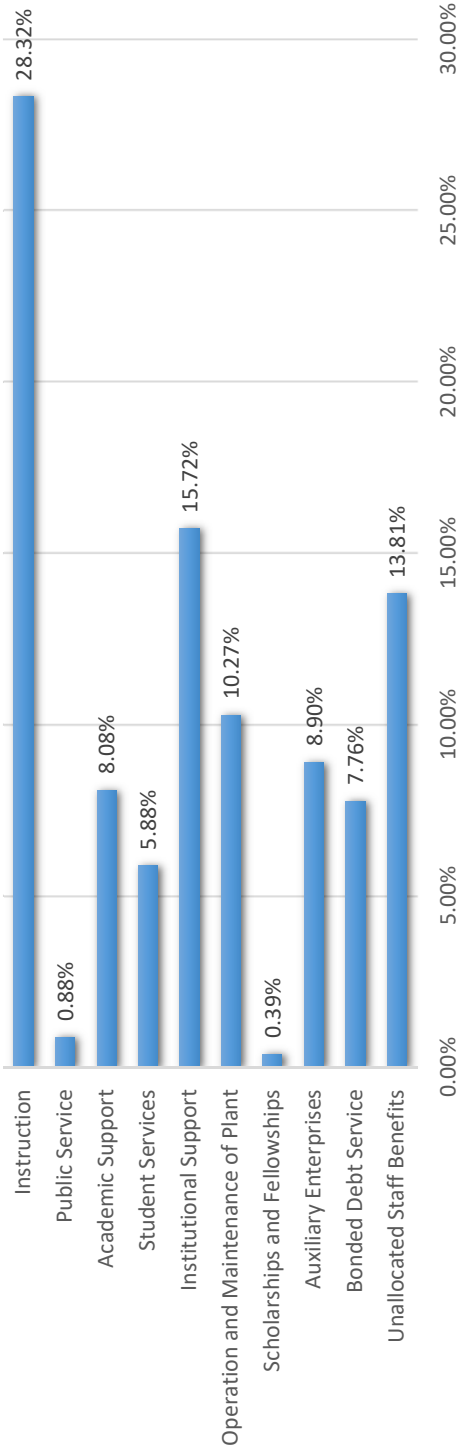
**Victoria College**  
**Operating Budget Summary**  
**District Wide**  
**FY 2022 - 2023**

	Budget for the Year Ending			
	August 31, 2023	%	August 31, 2022	%
<b>REVENUES</b>				
State Funds	\$ 5,102,088	14.86%	\$ 5,102,088	15.09%
Ad Valorem Taxes	16,079,816	46.82%	15,635,897	46.25%
Tuition	5,194,938	15.13%	4,902,108	14.50%
Fees	5,083,763	14.81%	4,996,505	14.78%
Sales and Services of Educational Activities	443,275	1.29%	462,275	1.37%
Investment Income	100,000	0.29%	190,000	0.56%
Auxiliary Enterprises	2,574,800	7.50%	2,768,300	8.19%
Other Income	200,919	0.59%	198,702	0.59%
Transfers	(442,000)	-1.29%	(442,000)	-1.31%
<b>TOTAL REVENUES</b>	<b>\$ 34,337,599</b>	<b>100.00%</b>	<b>\$ 33,813,875</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
Instruction	\$ 9,537,500	27.77%	\$ 9,576,852	28.32%
Public Service	337,105	0.98%	296,639	0.88%
Academic Support	2,899,686	8.44%	2,732,200	8.08%
Student Services	2,091,795	6.09%	1,987,237	5.88%
Institutional Support	5,506,131	16.04%	5,314,373	15.72%
Operation and Maintenance of Plant	3,903,615	11.37%	3,473,541	10.27%
Scholarships and Fellowships	120,500	0.35%	130,500	0.39%
Auxiliary Enterprises	2,942,332	8.57%	3,008,339	8.90%
Bonded Debt Service	2,629,588	7.66%	2,623,938	7.76%
Unallocated Staff Benefits	4,360,291	12.70%	4,670,256	13.81%
Reserve for Contingency	9,056	0.03%	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,337,599</b>	<b>100.00%</b>	<b>\$ 33,813,875</b>	<b>100.00%</b>

### FY 2022-2023 Budgeted Operating Revenues



### FY 2022-2023 Budgeted Operating Expenditures



**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	88.05%	11.95%
Public Service	38,175	-	-	38,175	298,930	337,105	11.32%	88.68%
Academic Support	2,238,080	-	-	2,238,080	661,606	2,899,686	77.18%	22.82%
Student Services	1,688,724	-	-	1,688,724	403,071	2,091,795	80.73%	19.27%
Institutional Support	3,238,498	-	-	3,238,498	2,267,633	5,506,131	58.82%	41.18%
Operation and Maintenance of Plant	-	1,555,537	-	1,555,537	2,348,078	3,903,615	39.85%	60.15%
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	18.39%	81.61%
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>	<u>64.61%</u>	<u>35.39%</u>

**FY 2021-2022 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	\$ 8,447,589	-	\$ -	\$ 8,447,589	\$ 1,129,263	\$ 9,576,852	90.17%	9.83%
Public Service	62,192	-	-	62,192	234,447	296,639	16.59%	83.41%
Academic Support	2,162,072	-	-	2,162,072	570,128	2,732,200	78.69%	21.31%
Student Services	1,663,229	-	-	1,663,229	324,008	1,987,237	84.26%	15.74%
Institutional Support	3,137,055	-	-	3,137,055	2,177,318	5,314,373	59.10%	40.90%
Operation and Maintenance of Plant	-	1,522,832	-	1,522,832	1,950,709	3,473,541	41.87%	58.13%
Scholarships and Fellowships	-	130,500	-	130,500	-	130,500	100.00%	0.00%
Auxiliary Enterprises	-	550,207	-	550,207	2,458,132	3,008,339	18.48%	81.52%
Bonded Debt Service	-	-	-	-	2,623,938	2,623,938	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,670,256	4,670,256	-	4,670,256	100.00%	0.00%
	<u>\$ 15,472,137</u>	<u>\$ 2,203,539</u>	<u>\$ 4,670,256</u>	<u>\$ 22,345,932</u>	<u>\$ 11,467,943</u>	<u>\$ 33,813,875</u>	<u>66.09%</u>	<u>33.91%</u>

Victoria College  
 Operating Budget  
 Revenue Detail  
 District Wide  
 FY 2022 - 2023

	August 31		Change	
	2022	2021	Dollar	Percent
<b>REVENUES</b>				
<b>STATE FUNDS</b>				
State Appropriations	\$ 5,102,088	\$ 5,102,088	\$ -	0.00%
	5,102,088	5,102,088	-	0.00%
<b>AD VALOREM TAXES</b>				
Maintenance and Operations	13,450,228	13,011,959	438,269	3.37%
Debt Service	2,629,588	2,623,938	5,650	0.22%
	16,079,816	15,635,897	443,919	2.84%
<b>TUITION</b>				
State Funded				
Credit Courses				
In District	1,608,574	1,655,524	(46,950)	-2.84%
In District - Dual Enrollment	131,589	158,700	(27,111)	0.00%
Out of County	1,243,558	1,208,740	34,818	2.88%
Out of County - Dual Enrollment	150,765	107,065	43,700	0.00%
Non-Resident	68,983	49,284	19,699	39.97%
Non-Resident - Dual Enrollment	334	290	44	0.00%
Differential Tuition	1,081,475	1,029,010	52,465	5.10%
Non-Credit Courses				
Workforce Education	531,010	493,885	37,125	7.52%
Contract/Customized	204,645	153,545	51,100	33.28%
Allied Health	201,600	166,175	35,425	21.32%
Emergency Medical Services	34,100	21,275	12,825	60.28%
Police Academy	122,400	121,600	800	0.66%

Victoria College  
 Operating Budget  
 Revenue Detail  
 District Wide  
 FY 2022 - 2023

	August 31		Change	
	2022	2021	Dollar	Percent
Non-State Funded				
Non-State Funded Continuing Education	327,225	251,750	75,475	29.98%
Summer Camps	8,680	5,265	3,415	64.86%
Reductions				
TPEG Set Aside	(220,000)	(220,000)	-	0.00%
Waivers and Exemptions	(300,000)	(300,000)	-	0.00%
	5,194,938	4,902,108	292,830	5.97%
<b>FEES</b>				
Credit Courses				
General Fee	1,935,174	1,935,525	(351)	-0.02%
General Fee - Dual Enrollment	171,948	161,840	10,108	0.00%
Course Fee	200,000	200,000	-	0.00%
Lab Fee	150,000	150,000	-	0.00%
Out of County Fee	1,266,168	1,231,985	34,183	2.77%
Out of County Fee - Dual Enrollment	163,875	116,375	47,500	0.00%
Technology Fee	1,098,342	1,108,300	(9,958)	-0.90%
Technology Fee - Dual Enrollment	98,256	92,480	5,776	0.00%
	5,083,763	4,996,505	87,258	1.75%
<b>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</b>				
Installment Plan Fees	90,000	90,000	-	0.00%
Testing Center				
Fees	200,000	220,000	(20,000)	-9.09%
Commissions	25,000	20,000	5,000	25.00%
Transcript Fees	40,000	40,000	-	0.00%
Lifelong Learning Membership Fees	38,875	42,625	(3,750)	-8.80%



Victoria College  
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 Revenue Detail  
 District Wide  
 FY 2022 - 2023

	August 31		Change	
	2022	2021	Dollar	Percent
Media Services	8,000	8,000	-	0.00%
Sports Center Membership Fee	-	250	(250)	-100.00%
Student ID Replacement	200	200	-	0.00%
Student Printing	3,000	3,000	-	0.00%
VC - VISD MOU	38,200	38,200	-	0.00%
	443,275	462,275	(19,000)	-4.11%
<b>INVESTMENT INCOME</b>				
Interest	100,000	190,000	(90,000)	-47.37%
	100,000	190,000	(90,000)	
<b>AUXILIARY ENTERPRISES</b>				
Weider Center for the Performing Arts	471,300	471,300	-	0.00%
Bookstore	1,704,000	1,897,300	(193,300)	-10.19%
Conference Center Rental	398,000	398,000	-	0.00%
Student Center Rental	-	200	(200)	-100.00%
Copier Charges	1,500	1,500	-	0.00%
	2,574,800	2,768,300	(193,500)	-6.99%
<b>OTHER INCOME</b>				
Facilities Rental	-	-	-	
Gymnasium	-	-	-	0.00%
Museum of the Coastal Bend	350	350	-	0.00%
Library Rental	-	-	-	0.00%
Soccer Field Rental	-	12,000	(12,000)	0.00%
Sports Center Rental	45,000	45,000	-	0.00%
Fines and Fees				

Victoria College  
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 Revenue Detail  
 District Wide  
 FY 2022 - 2023

	August 31		Change	
	2022	2021	Dollar	Percent
Returned Check Fees	2,000	2,000	-	0.00%
<b>OTHER INCOME - Continued</b>				
Parking Fines	5,000	5,000	-	0.00%
Recovery of Indirect Costs	16,000	16,000	-	0.00%
Pell Grant Administrative Allowance	7,500	7,500	-	0.00%
Gifts and Grants	101,569	87,352	14,217	16.28%
Other Income	15,000	15,000	-	0.00%
Athletic Ticket Sales	3,500	3,500	-	0.00%
Recycling Income	5,000	5,000	-	0.00%
	200,919	198,702	2,217	1.12%
<b>TRANSFERS</b>				
Transfers Out	(442,000)	(442,000)	-	0.00%
Pledged Revenue	(442,000)	(442,000)	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 34,337,599</b>	<b>\$ 33,813,875</b>	<b>\$ 523,724</b>	<b>1.55%</b>

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2022 - 2023

	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022			Total	Dollar	Percent
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense			
<b>INSTRUCTION: CREDIT COURSES</b>									
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>									
Learning Frameworks	6079	\$ 199,202	\$ 7,574	\$ 206,776	\$ 211,943	\$ 6,737	\$ 218,680	\$ (11,904)	-5.44%
Academic Coaching	6080	-	-	-	-	-	-	-	0.00%
		<u>199,202</u>	<u>7,574</u>	<u>206,776</u>	<u>211,943</u>	<u>6,737</u>	<u>218,680</u>	<u>(11,904)</u>	<u>-5.44%</u>
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>									
Developmental English	6073	45,255	3,704	48,959	38,571	3,752	42,323	6,636	15.68%
English	6103	674,670	7,484	682,154	714,259	8,432	722,691	(40,537)	-5.61%
Speech	6105	104,425	2,084	106,509	64,589	1,376	65,965	40,544	61.46%
Foreign Language	6107	12,240	984	13,224	12,240	210	12,450	774	6.22%
Art	6109	155,874	15,874	171,748	155,006	15,586	170,592	1,156	0.68%
Music	6111	166,023	27,824	193,847	161,077	28,612	189,689	4,158	2.19%
Philosophy	6113	11,016	774	11,790	11,016	-	11,016	774	7.03%
Drama	6115	42,837	1,374	44,211	37,801	1,142	38,943	5,268	13.53%
Fine Arts Gallery	6117	500	1,200	1,700	-	1,200	1,200	500	41.67%
History	6303	310,138	3,694	313,832	312,498	3,426	315,924	(2,092)	-0.66%
Government	6305	240,153	2,894	243,047	244,428	2,606	247,034	(3,987)	-1.61%
Geography	6307	20,275	974	21,249	19,588	1,022	20,610	639	3.10%
Sociology	6309	12,805	1,454	14,259	15,286	1,122	16,408	(2,149)	-13.10%
Economics	6311	69,423	1,824	71,247	68,027	1,492	69,519	1,728	2.49%
Psychology	6313	183,657	2,854	186,511	181,704	2,546	184,250	2,261	1.23%
Interdisciplinary Education	6315	1,836	-	1,836	1,836	-	1,836	-	0.00%
		<u>2,051,127</u>	<u>74,996</u>	<u>2,126,123</u>	<u>2,037,926</u>	<u>72,524</u>	<u>2,110,450</u>	<u>15,673</u>	<u>0.74%</u>
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>									
Developmental Mathematics	6077	106,196	4,749	110,945	145,095	4,847	149,942	(38,997)	-26.01%
Mathematics	6203	404,355	4,699	409,054	440,849	4,747	445,596	(36,542)	-8.20%
Physics	6205	66,420	4,774	71,194	62,103	4,822	66,925	4,269	6.38%
Engineering	6206	3,797	774	4,571	3,797	-	3,797	774	20.38%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2022 - 2023

	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense		Total	Dollar
Biology	6207	588,441	42,139	630,580	609,864	42,187	652,051	(21,471)	-3.29%
Chemistry	6209	72,414	10,884	83,298	72,615	10,932	83,547	(249)	-0.30%
Geology	6211	98,937	3,034	101,971	86,595	3,082	89,677	12,294	13.71%
Physical Education	6213	62,577	3,824	66,401	71,865	4,272	76,137	(9,736)	-12.79%
		<u>1,403,137</u>	<u>74,877</u>	<u>1,478,014</u>	<u>1,492,783</u>	<u>74,889</u>	<u>1,567,672</u>	<u>(89,658)</u>	<u>-5.72%</u>
<b>ALLIED HEALTH DIVISION</b>									
Associate Degree Nursing	6403	1,323,028	180,818	1,503,846	1,281,961	180,945	1,462,906	40,940	2.80%
Licensed Vocational Nursing - Victoria	6416	479,043	120,832	599,875	467,552	121,108	588,660	11,215	1.91%
Licensed Vocational Nursing - Gonzales	6421	238,187	62,913	301,100	261,771	63,413	325,184	(24,084)	-7.41%
Licensed Vocational Nursing - Cuero	6425	-	-	-	-	-	-	-	0.00%
Licensed Vocational Nursing - Hallettsville	6429	323,615	62,293	385,908	315,975	63,293	379,268	6,640	1.75%
Respiratory Therapy Technology	6433	302,462	27,925	330,387	308,170	20,053	328,223	2,164	0.66%
Physical Therapy Assistant	6439	267,478	14,557	282,035	260,111	17,105	277,216	4,819	1.74%
		<u>2,933,813</u>	<u>469,338</u>	<u>3,403,151</u>	<u>2,895,540</u>	<u>465,917</u>	<u>3,361,457</u>	<u>41,694</u>	<u>1.24%</u>
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>									
Business Management	6505	170,178	1,909	172,087	180,547	2,507	183,054	(10,967)	-5.99%
Computer Information Systems	6509	292,681	19,174	311,855	283,893	23,722	307,615	4,240	1.38%
Emergency Medical Technology	6511	229,639	54,345	283,984	227,591	55,395	282,986	998	0.35%
Police Academy	6513	126,183	35,257	161,440	125,402	34,189	159,591	1,849	1.16%
Process Technology	6515	150,314	22,474	172,788	154,253	22,522	176,775	(3,987)	-2.26%
Electronics and Instrumentation	6517	299,673	15,909	315,582	305,879	17,907	323,786	(8,204)	-2.53%
Welding	6519	94,893	34,824	129,717	94,591	35,172	129,763	(46)	-0.04%
Criminal Justice	6521	64,561	1,249	65,810	63,200	1,297	64,497	1,313	2.04%
		<u>1,428,122</u>	<u>185,141</u>	<u>1,613,263</u>	<u>1,435,356</u>	<u>192,711</u>	<u>1,628,067</u>	<u>(14,804)</u>	<u>-0.91%</u>
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>		<b>8,015,401</b>	<b>811,926</b>	<b>8,827,327</b>	<b>8,073,548</b>	<b>812,778</b>	<b>8,886,326</b>	<b>(58,999)</b>	<b>-0.66%</b>



Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2022 - 2023

	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense		Total	Dollar
Industrial Technology	4215	15,040	44,598	59,638	3,040	29,823	32,863	26,775	81.47%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,150	22,150	500	2.26%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		<b>26,730</b>	<b>58,428</b>	<b>85,158</b>	<b>14,730</b>	<b>43,153</b>	<b>57,883</b>	<b>27,275</b>	<b>47.12%</b>
<b>INSTRUCTIONAL TECHNOLOGY INITIATIVE</b>	<b>6047</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL INSTRUCTION</b>		<b>8,405,775</b>	<b>1,131,725</b>	<b>9,537,500</b>	<b>8,447,589</b>	<b>1,129,263</b>	<b>9,576,852</b>	<b>(39,352)</b>	<b>-0.41%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	8,640	1,000	9,640	8,640	1,000	9,640	-	0.00%
Lifelong Learning Institute	4303	16,535	15,750	32,285	40,552	21,332	61,884	(29,599)	-47.83%
Summer Camps	4305	-	6,480	6,480	-	2,880	2,880	3,600	125.00%
Motorcycle Safety	4308	13,000	9,540	22,540	13,000	8,540	21,540	1,000	4.64%
Truck Driving	4311	-	266,160	266,160	-	200,695	200,695	65,465	32.62%
<b>TOTAL PUBLIC SERVICE</b>		<b>38,175</b>	<b>298,930</b>	<b>337,105</b>	<b>62,192</b>	<b>234,447</b>	<b>296,639</b>	<b>40,466</b>	<b>13.64%</b>
<b>ACADEMIC SUPPORT</b>									
Museum of the Coastal Bend	1005	160,883	5,289	166,172	130,292	5,615	135,907	30,265	22.27%
Division, Office, Continuing Education	4111	187,615	13,794	201,409	189,519	13,017	202,536	(1,127)	-0.56%
Office, Industrial Programs	4114	129,427	28,144	157,571	123,855	7,592	131,447	26,124	19.87%
Office, Allied Health - Non-Credit	4134	175,591	11,124	186,715	169,851	10,942	180,793	5,922	3.28%
The Tutoring Center	5011	175,483	11,489	186,972	144,794	9,157	153,951	33,021	21.45%
Office, Executive Vice President, Chief Academic Officer	6001	161,418	20,474	181,892	155,987	20,522	176,509	5,383	3.05%
Gonzales Center Office	6010	279,250	136,825	416,075	272,699	136,741	409,440	6,635	1.62%
Lyceum	6035	-	35,000	35,000	-	-	-	35,000	0.00%
Distance Education	6038	240,032	67,174	307,206	235,424	67,222	302,646	4,560	1.51%
Faculty Staff Development	6041	-	29,000	29,000	-	29,000	29,000	-	0.00%

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	Organization	Budget for the Year Ending						Change	
		August 31, 2023		August 31, 2022		Total	Percent		
		Salaries	Operating Expense	Salaries	Operating Expense				
Faculty Senate	6044	-	1,100	1,100	-	1,100	-	0.00%	
Division Office, Academic Support and Student Success	6071	149,515	9,974	159,489	144,518	9,422	153,940	5,549	3.60%
Academic Coaching	6080	136,733	6,879	143,612	129,026	6,227	135,253	8,359	0.00%
Division Office, Arts, Humanities and Social Sciences	6101	800	1,293	2,093	1,700	1,674	3,374	(1,281)	-37.97%
Division Office, Science, Mathematics and Physical Education	6201	164,612	18,734	183,346	160,141	16,282	176,423	6,923	3.92%
Division Office, Allied Health	6401	-	10,311	10,311	-	10,384	10,384	(73)	-0.70%
Division Office, Career & Technical Education	6501	148,586	13,220	161,806	144,889	10,318	155,207	6,599	4.25%
Library	6701	128,135	241,782	369,917	159,377	214,913	374,290	(4,373)	-1.17%
<b>TOTAL ACADEMIC SUPPORT</b>		<b>2,238,080</b>	<b>661,606</b>	<b>2,899,686</b>	<b>2,162,072</b>	<b>570,128</b>	<b>2,732,200</b>	<b>167,486</b>	<b>6.13%</b>
<b>STUDENT SERVICES</b>									
Office, Vice President of Student Services	5001	147,763	15,474	163,237	142,794	15,022	157,816	5,421	3.44%
Veteran Services	5002	-	774	774	-	1,696	1,696	(922)	100.00%
Registrar	5003	215,805	26,374	242,179	209,917	24,422	234,339	7,840	3.35%
Advising and Counseling	5004	367,310	41,886	409,196	358,655	44,334	402,989	6,207	1.54%
Financial Aid	5005	231,076	37,074	268,150	250,117	36,722	286,839	(18,689)	-6.52%
Student Life Office	5006	93,754	31,033	124,787	92,831	27,906	120,737	4,050	3.35%
Student Testing & Assessment	5008	195,212	38,474	233,686	190,390	38,122	228,512	5,174	2.26%
Orientation	5010	1,000	22,114	23,114	1,800	12,670	14,470	8,644	59.74%
Pre-College Programs	5012	278,293	46,324	324,617	265,903	46,372	312,275	12,342	3.95%
Jaguar/Pirate Food Pantry	5014	-	774	774	-	-	-	774	0.00%
Athletics	5015	98,511	53,674	152,185	99,822	12,522	112,344	39,841	35.46%
Cross Country	5016	20,000	24,374	44,374	17,000	15,200	32,200	12,174	0.00%
Basketball	5017	20,000	23,374	43,374	17,000	19,400	36,400	6,974	0.00%
Volleyball	5018	20,000	23,374	43,374	17,000	16,920	33,920	9,454	0.00%
Sports Center	5019	-	7,974	7,974	-	-	-	7,974	0.00%
Student Services - Tech Plan	5090	-	10,000	10,000	-	10,000	10,000	-	0.00%
Sports Center	6215	-	-	-	-	2,700	2,700	(2,700)	100.00%
<b>TOTAL STUDENT SERVICES</b>		<b>1,688,724</b>	<b>403,071</b>	<b>2,091,795</b>	<b>1,663,229</b>	<b>324,008</b>	<b>1,987,237</b>	<b>104,558</b>	<b>5.26%</b>

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	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022			Total	Dollar	Percent
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total			
<b>INSTITUTIONAL SUPPORT</b>									
President	291,478	12,025	303,503	284,497	12,021	296,518	6,985	2.36%	
Governing Board	-	10,775	10,775	-	44,321	44,321	(33,546)	-75.69%	
Governmental Affairs	-	9,888	9,888	-	9,888	9,888	-	0.00%	
Office, Vice President of Administrative Services	156,265	5,637	161,902	151,009	5,683	156,692	5,210	3.32%	
Business Office	211,319	23,654	234,973	222,366	23,250	245,616	(10,643)	-4.33%	
Business Office: A/R - Payments	93,565	7,275	100,840	94,011	7,521	101,532	(692)	-0.68%	
Purchasing	72,582	7,275	79,857	85,599	7,321	92,920	(13,063)	-14.06%	
Central Stores	17,436	1,175	18,611	35,054	1,221	36,275	(17,664)	-48.69%	
Human Resources	219,893	64,775	284,668	212,836	66,821	279,657	5,011	1.79%	
Faculty/Staff Development	16,297	12,475	28,772	14,848	11,521	26,369	2,403	9.11%	
Technology Services	617,592	(38,536)	579,056	598,546	(27,487)	571,059	7,997	1.40%	
Campus Security	404,043	20,333	424,376	402,063	20,685	422,748	1,628	0.39%	
Institutional Support - Tech Plan	-	1,240,920	1,240,920	-	1,122,982	1,122,982	117,938	10.50%	
College Advancement	-	-	-	-	-	-	-	0.00%	
Foundation Advancement	232,376	32,974	265,350	197,118	27,122	224,240	41,110	18.33%	
Foundation - Capital Campaign	-	25,000	25,000	3,408	25,000	28,408	(3,408)	-12.00%	
Marketing & Communications	371,950	152,529	524,479	337,968	152,177	490,145	34,334	7.00%	
Printing & Mail Service	37,402	90,474	127,876	62,126	84,322	146,448	(18,572)	-12.68%	
Central Telephone Service	-	79,500	79,500	-	75,720	75,720	3,780	4.99%	
Grants Administration	118,859	8,974	127,833	68,195	6,622	74,817	53,016	70.86%	
Reaffirmation - SACS	-	14,450	14,450	-	14,450	14,450	-	0.00%	
Effectiveness, Research & Assessment	166,288	24,905	191,193	160,662	24,953	185,615	5,578	3.01%	
Strategic Initiatives	-	26,600	26,600	-	26,600	26,600	-	0.00%	
Institutional Memberships	-	25,862	25,862	-	25,862	25,862	-	0.00%	
Commencement	-	23,920	23,920	-	23,920	23,920	-	0.00%	
College Information System	211,153	5,774	216,927	206,749	5,822	212,571	4,356	2.05%	
General Institutional	-	379,000	379,000	-	379,000	379,000	-	0.00%	
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>3,238,498</b>	<b>2,267,633</b>	<b>5,506,131</b>	<b>3,137,055</b>	<b>2,177,318</b>	<b>5,314,373</b>	<b>191,758</b>	<b>3.61%</b>	



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	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022			Dollar	Percent	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense			Total
<b>OPERATION AND MAINTENANCE OF PLANT</b>									
General Services	2026	134,412	856,435	990,847	171,563	474,181	645,744	345,103	53.44%
Building Maintenance	2029	447,292	179,375	626,667	425,788	174,321	600,109	26,558	4.43%
Custodial Services	2032	760,029	(40,109)	719,920	721,382	(48,399)	672,983	46,937	6.97%
Grounds Maintenance	2035	213,804	50,329	264,133	204,099	46,556	250,655	13,478	5.38%
Utilities	2036	-	847,048	847,048	-	867,050	867,050	(20,002)	-2.31%
Major Repairs & Renovations	2037	-	455,000	455,000	-	437,000	437,000	18,000	4.12%
		<u>1,555,537</u>	<u>2,348,078</u>	<u>3,903,615</u>	<u>1,522,832</u>	<u>1,950,709</u>	<u>3,473,541</u>	<u>430,074</u>	<u>12.38%</u>
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>2050</b>	<b>120,500</b>	<b>-</b>	<b>120,500</b>	<b>130,500</b>	<b>-</b>	<b>130,500</b>	<b>(10,000)</b>	<b>-7.66%</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>									
<b>AUXILIARY SERVICES</b>									
Welder Center for the Performing Arts	1011	167,732	432,222	599,954	161,693	432,449	594,142	5,812	0.98%
Bookstore	2061	154,823	1,416,668	1,571,491	152,473	1,472,657	1,625,130	(53,639)	-3.30%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Official Functions	4051	-	25,000	25,000	-	25,822	25,822	(822)	-3.18%
Faculty and Dependent Scholarships	4053	-	26,000	26,000	-	26,000	26,000	-	0.00%
Music Scholarships	4055	-	16,000	16,000	-	16,000	16,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	3,000	3,000	-	2,000	2,000	1,000	50.00%
Conference Center	4090	209,749	345,821	555,570	229,429	346,774	576,203	(20,633)	-3.58%
Student Center Operations	5051	8,816	47,956	56,772	6,612	46,635	53,247	3,525	6.62%
Student Life Office -	5052	-	30,380	30,380	-	31,630	31,630	(1,250)	-3.95%
Coin Operated Copiers	6706	-	8,165	8,165	-	8,165	8,165	-	0.00%
		<u>541,120</u>	<u>2,401,212</u>	<u>2,942,332</u>	<u>550,207</u>	<u>2,458,132</u>	<u>3,008,339</u>	<u>(66,007)</u>	<u>-2.19%</u>
<b>TOTAL AUXILIARY ENTERPRISES</b>									
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>		<b>\$ 17,826,409</b>	<b>\$ 9,512,255</b>	<b>\$ 27,338,664</b>	<b>\$ 17,675,676</b>	<b>\$ 8,844,005</b>	<b>\$ 26,519,681</b>	<b>\$ 818,983</b>	<b>3.09%</b>

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Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
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	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		Dollar	Percent
<b>INSTRUCTION: CREDIT COURSES</b>									
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>									
Learning Frameworks	\$ 195,530	\$ 7,574	\$ 203,104	\$ 206,435	\$ 6,737	\$ 213,172	\$ (10,068)	-4.72%	
Academic Coaching	-	-	-	-	-	-	-	0.00%	
	<u>195,530</u>	<u>7,574</u>	<u>203,104</u>	<u>206,435</u>	<u>6,737</u>	<u>213,172</u>	<u>(10,068)</u>	<u>-4.72%</u>	
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>									
Developmental English	36,075	3,704	39,779	34,899	3,752	38,651	1,128	2.92%	
English	674,670	7,484	682,154	714,259	8,432	722,691	(40,537)	-5.61%	
Speech	104,425	2,084	106,509	64,589	1,376	65,965	40,544	61.46%	
Foreign Language	12,240	984	13,224	12,240	210	12,450	774	6.22%	
Art	155,874	15,874	171,748	155,006	15,586	170,592	1,156	0.68%	
Music	166,023	27,824	193,847	161,077	28,612	189,689	4,158	2.19%	
Philosophy	11,016	774	11,790	11,016	-	11,016	774	7.03%	
Drama	42,837	1,374	44,211	37,801	1,142	38,943	5,268	13.53%	
Fine Arts Gallery	500	1,200	1,700	-	1,200	1,200	500	41.67%	
History	304,630	3,694	308,324	308,826	3,426	312,252	(3,928)	-1.26%	
Government	240,153	2,894	243,047	244,428	2,606	247,034	(3,987)	-1.61%	
Geography	20,275	974	21,249	19,588	1,022	20,610	639	3.10%	
Sociology	12,805	1,454	14,259	15,286	1,122	16,408	(2,149)	-13.10%	
Economics	69,423	1,824	71,247	68,027	1,492	69,519	1,728	2.49%	
Psychology	179,985	2,854	182,839	178,032	2,546	180,578	2,261	1.25%	
Interdisciplinary Education	1,836	-	1,836	1,836	-	1,836	-	0.00%	
	<u>2,032,767</u>	<u>74,996</u>	<u>2,107,763</u>	<u>2,026,910</u>	<u>72,524</u>	<u>2,099,434</u>	<u>8,329</u>	<u>0.40%</u>	
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>									
Developmental Mathematics	102,399	4,749	107,148	141,298	4,847	146,145	(38,997)	-26.68%	
Mathematics	402,394	4,699	407,093	438,888	4,747	443,635	(36,542)	-8.24%	
Physics	66,420	4,774	71,194	62,103	4,822	66,925	4,269	6.38%	
Engineering	3,797	774	4,571	3,797	-	3,797	774	20.38%	
Biology	546,088	35,639	581,727	566,601	35,687	602,288	(20,561)	-3.41%	

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Victoria Campus  
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	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense		Total	Dollar
Chemistry	6209	72,414	10,884	83,298	72,615	10,932	83,547	(249)	-0.30%
Geology	6211	98,937	3,034	101,971	86,595	3,082	89,677	12,294	13.71%
Physical Education	6213	62,577	3,824	66,401	71,865	4,272	76,137	(9,736)	-12.79%
		<u>1,355,026</u>	<u>68,377</u>	<u>1,423,403</u>	<u>1,443,762</u>	<u>68,389</u>	<u>1,512,151</u>	<u>(88,748)</u>	<u>-5.87%</u>
<b>ALLIED HEALTH DIVISION</b>									
Associate Degree Nursing	6403	1,323,028	180,818	1,503,846	1,279,561	180,945	1,460,506	43,340	2.97%
Licensed Vocational Nursing - Victoria	6416	479,043	120,832	599,875	467,552	121,108	588,660	11,215	1.91%
Licensed Vocational Nursing - Cuero	6425	-	-	-	-	-	-	-	0.00%
Licensed Vocational Nursing - Hallettsville	6429	323,615	62,293	385,908	315,975	63,293	379,268	6,640	1.75%
Respiratory Therapy Technology	6433	302,462	27,925	330,387	308,170	20,053	328,223	2,164	0.66%
Physical Therapy Assistant	6439	267,478	14,557	282,035	260,111	17,105	277,216	4,819	1.74%
		<u>2,695,626</u>	<u>406,425</u>	<u>3,102,051</u>	<u>2,631,369</u>	<u>402,504</u>	<u>3,033,873</u>	<u>68,178</u>	<u>2.25%</u>
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>									
Business Management	6505	170,178	1,909	172,087	180,547	2,507	183,054	(10,967)	-5.99%
Computer Information Systems	6509	292,681	19,174	311,855	283,893	23,722	307,615	4,240	1.38%
Emergency Medical Technology	6511	229,639	54,345	283,984	227,591	55,395	282,986	998	0.35%
Police Academy	6513	126,183	35,257	161,440	125,402	34,189	159,591	1,849	1.16%
Process Technology	6515	150,314	22,474	172,788	154,253	22,522	176,775	(3,987)	-2.26%
Electronics and Instrumentation	6517	299,673	15,909	315,582	305,879	17,907	323,786	(8,204)	-2.53%
Welding	6519	94,893	34,824	129,717	94,591	35,172	129,763	(46)	-0.04%
Criminal Justice	6521	64,561	1,249	65,810	63,200	1,297	64,497	1,313	2.04%
		<u>1,428,122</u>	<u>185,141</u>	<u>1,613,263</u>	<u>1,435,356</u>	<u>192,711</u>	<u>1,628,067</u>	<u>(14,804)</u>	<u>-0.91%</u>
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>		<u>7,707,071</u>	<u>742,513</u>	<u>8,449,584</u>	<u>7,743,832</u>	<u>742,865</u>	<u>8,486,697</u>	<u>(37,113)</u>	<u>-0.44%</u>

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	Budget for the Year Ending						Change	
	August 31, 2023		August 31, 2022		Total	Percent		
	Salaries	Operating Expense	Salaries	Operating Expense				Dollar
<b>INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>								
WORKFORCE CONTINUING EDUCATION DIVISION								
Business Management	4116	1,230	1,200	2,430	1,710	2,950	(520)	-17.63%
Language Communications	4117	900	220	1,120	900	1,120	-	0.00%
Computer Information Systems	4120	7,440	4,580	12,020	7,440	12,020	-	0.00%
Industrial Technology	4130	68,240	65,365	133,605	26,080	50,580	83,025	164.15%
Emergency Medical Services	4135	70,664	8,774	79,438	68,591	77,408	2,030	2.62%
Electrical	4139	28,500	19,672	48,172	27,600	46,875	1,297	2.77%
HVAC	4140	16,080	15,180	31,260	15,000	30,380	880	2.90%
Welding	4141	-	-	-	43,680	61,755	(105,435)	-100.00%
Millwright	4142	21,860	9,810	31,670	21,860	31,820	(150)	-0.47%
Pipefitting	4143	10,680	3,708	14,388	14,280	19,140	(4,752)	-24.83%
Medical Assistant	4144	4,500	6,190	10,690	4,500	10,190	500	4.91%
Medical Coding	4145	1,875	19,600	21,475	1,875	7,475	14,000	187.29%
Medication Aide	4146	3,990	2,550	6,540	3,990	6,540	-	0.00%
Nurse Aide	4147	8,400	3,750	12,150	8,400	11,900	250	2.10%
Phlebotomy	4148	4,400	7,900	12,300	4,400	11,400	900	7.89%
Pharmacy Tech	4149	2,625	2,700	5,325	2,625	4,825	500	100.00%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	4,000	-	0.00%
Power Line Worker	4151	13,800	4,562	18,362	11,160	15,855	2,507	15.81%
Mental Health Technician	4152	1,960	1,250	3,210	1,960	3,390	(180)	100.00%
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>		<u>269,144</u>	<u>179,011</u>	<u>448,155</u>	<u>268,051</u>	<u>453,303</u>	<u>(5,148)</u>	<u>-1.14%</u>
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>								
WORKFORCE CONTINUING EDUCATION DIVISION								
Business Management	4201	255	250	505	255	505	-	0.00%
Language Communications	4202	360	180	540	360	540	-	0.00%
Computer Information Systems	4205	600	400	1,000	600	1,000	-	0.00%

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Victoria Campus  
FY 2022 - 2023

	Budget for the Year Ending						Change	
	August 31, 2023		August 31, 2022		Total	Percent		
	Salaries	Operating Expense	Total	Salaries				Operating Expense
Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Truck Driving	100	50	150	100	50	150	-	0.00%
Industrial Technology	14,800	43,098	57,898	2,800	28,323	31,123	26,775	86.03%
Emergency Medical Services	10,000	12,650	22,650	10,000	12,150	22,150	500	2.26%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>	<b>26,115</b>	<b>56,628</b>	<b>82,743</b>	<b>14,115</b>	<b>41,353</b>	<b>55,468</b>	<b>27,275</b>	<b>49.17%</b>
<b>INSTRUCTIONAL TECHNOLOGY INITIATIVE</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL INSTRUCTION</b>	<b>8,002,330</b>	<b>983,152</b>	<b>8,985,482</b>	<b>8,025,998</b>	<b>974,470</b>	<b>9,000,468</b>	<b>(14,986)</b>	<b>-0.17%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>								
WORKFORCE CONTINUING EDUCATION DIVISION								
Personal Enrichment	7,920	500	8,420	7,920	500	8,420	-	0.00%
Lifelong Learning Institute	16,535	13,850	30,385	40,552	14,772	55,324	(24,939)	-45.08%
Summer Camps	-	5,730	5,730	-	2,130	2,130	3,600	169.01%
Motorcycle Safety	13,000	9,540	22,540	13,000	8,540	21,540	1,000	4.64%
Truck Driving	-	184,735	184,735	-	138,570	138,570	46,165	33.32%
<b>TOTAL PUBLIC SERVICE</b>	<b>37,455</b>	<b>214,355</b>	<b>251,810</b>	<b>61,472</b>	<b>164,512</b>	<b>225,984</b>	<b>25,826</b>	<b>11.43%</b>
<b>ACADEMIC SUPPORT</b>								
Museum of the Coastal Bend	160,883	5,289	166,172	130,292	5,615	135,907	30,265	22.27%
Division, Office, Continuing Education	187,615	13,794	201,409	189,519	13,017	202,536	(1,127)	-0.56%
Office, Industrial Programs	129,427	28,144	157,571	123,855	7,592	131,447	26,124	19.87%
Office, Allied Health - Non-Credit	175,591	11,124	186,715	169,851	10,942	180,793	5,922	3.28%
The Tutoring Center	175,483	11,489	186,972	144,794	9,157	153,951	33,021	21.45%
Office, Executive Vice President, Chief Academic Officer	161,418	20,474	181,892	155,987	20,522	176,509	5,383	3.05%
Lyceum	-	35,000	35,000	-	-	-	35,000	0.00%
Distance Education	240,032	67,174	307,206	235,424	67,222	302,646	4,560	1.51%
Faculty Staff Development	-	29,000	29,000	-	29,000	29,000	-	0.00%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2022 - 2023

	Budget for the Year Ending						Change	
	August 31, 2023		August 31, 2022		Total	Percent		
	Salaries	Operating Expense	Total	Salaries				Operating Expense
Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
6071	149,515	9,974	159,489	144,518	9,422	153,940	5,549	3.60%
6080	136,733	6,879	143,612	129,026	6,227	135,253	8,359	0.00%
6101	800	1,293	2,093	1,700	1,674	3,374	(1,281)	-37.97%
6201	164,612	18,734	183,346	160,141	16,282	176,423	6,923	3.92%
6401	-	10,311	10,311	-	10,384	10,384	(73)	-0.70%
6501	148,586	13,220	161,806	144,889	10,318	155,207	6,599	4.25%
6701	128,135	241,782	369,917	159,377	214,913	374,290	(4,373)	-1.17%
<b>TOTAL ACADEMIC SUPPORT</b>	<b>1,958,830</b>	<b>524,781</b>	<b>2,483,611</b>	<b>1,889,373</b>	<b>433,387</b>	<b>2,322,760</b>	<b>160,851</b>	<b>5.92%</b>
<b>STUDENT SERVICES</b>								
5001	147,763	15,474	163,237	142,794	15,022	157,816	5,421	3.44%
5002	-	774	774	-	1,696	1,696	(922)	0.00%
5003	215,805	26,374	242,179	209,917	24,422	234,339	7,840	3.35%
5004	367,310	41,886	409,196	358,655	44,334	402,989	6,207	1.54%
5005	231,076	37,074	268,150	250,117	36,722	286,839	(18,689)	-6.52%
5006	93,754	31,033	124,787	92,831	27,906	120,737	4,050	3.35%
5008	195,212	38,474	233,686	190,390	38,122	228,512	5,174	2.26%
5010	1,000	22,114	23,114	1,800	12,670	14,470	8,644	59.74%
5012	278,293	46,324	324,617	265,903	46,372	312,275	12,342	3.95%
5014	-	774	774	-	-	-	774	0.00%
5015	98,511	53,674	152,185	99,822	12,522	112,344	39,841	35.46%
5016	20,000	24,374	44,374	17,000	15,200	32,200	12,174	0.00%
5017	20,000	23,374	43,374	17,000	19,400	36,400	6,974	0.00%
5018	20,000	23,374	43,374	17,000	16,920	33,920	9,454	0.00%
5019	-	7,974	7,974	-	-	-	7,974	0.00%
5090	-	10,000	10,000	-	10,000	10,000	-	0.00%
6215	-	-	-	-	2,700	2,700	(2,700)	100.00%
<b>TOTAL STUDENT SERVICES</b>	<b>1,688,724</b>	<b>403,071</b>	<b>2,091,795</b>	<b>1,663,229</b>	<b>324,008</b>	<b>1,987,237</b>	<b>104,558</b>	<b>5.26%</b>

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Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
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	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense		Total	Dollar
<b>INSTITUTIONAL SUPPORT</b>									
President	1001	291,478	12,025	303,503	284,497	12,021	296,518	6,985	2.36%
Governing Board	1003	-	10,775	10,775	-	44,321	44,321	(33,546)	-75.69%
Governmental Affairs	1004	-	9,888	9,888	-	9,888	9,888	-	0.00%
Office, Vice President of Administrative Services	2001	156,265	5,637	161,902	151,009	5,683	156,692	5,210	3.32%
Business Office	2002	211,319	23,654	234,973	222,366	23,250	245,616	(10,643)	-4.33%
Business Office: A/R - Payments	2003	93,565	7,275	100,840	94,011	7,521	101,532	(692)	-0.68%
Purchasing	2006	72,582	7,275	79,857	85,599	7,321	92,920	(13,063)	-14.06%
Central Stores	2007	17,436	1,175	18,611	35,054	1,221	36,275	(17,664)	-48.69%
Human Resources	2010	219,893	64,775	284,668	212,836	66,821	279,657	5,011	1.79%
Faculty/Staff Development	2012	16,297	12,475	28,772	14,848	11,521	26,369	2,403	9.11%
Technology Services	2015	617,592	(38,536)	579,056	598,546	(27,487)	571,059	7,997	1.40%
Campus Security	2040	388,810	20,333	409,143	386,830	20,685	407,515	1,628	0.40%
Institutional Support - Tech Plan	2090	-	1,240,920	1,240,920	-	1,122,982	1,122,982	117,938	10.50%
College Advancement	4002	-	-	-	-	-	-	-	0.00%
Foundation Advancement	4003	232,376	32,974	265,350	197,118	27,122	224,240	41,110	18.33%
Foundation - Capital Campaign	4004	-	25,000	25,000	3,408	25,000	28,408	(3,408)	-12.00%
Marketing & Communications	4005	371,950	152,529	524,479	337,968	152,177	490,145	34,334	7.00%
Printing & Mail Service	4006	37,402	90,474	127,876	62,126	84,322	146,448	(18,572)	-12.68%
Central Telephone Service	4007	-	79,500	79,500	-	75,720	75,720	3,780	4.99%
Grants Administration	4009	118,859	8,974	127,833	68,195	6,622	74,817	53,016	70.86%
Reaffirmation - SACS	6014	-	14,450	14,450	-	14,450	14,450	-	0.00%
Effectiveness, Research & Assessment	6015	166,288	24,905	191,193	160,662	24,953	185,615	5,578	3.01%
Strategic Initiatives	6024	-	26,600	26,600	-	26,600	26,600	-	0.00%
Institutional Memberships	6025	-	25,862	25,862	-	25,862	25,862	-	0.00%
Commencement	6031	-	23,920	23,920	-	23,920	23,920	-	0.00%
College Information System	6050	211,153	5,774	216,927	206,749	5,822	212,571	4,356	2.05%
General Institutional	7001	-	379,000	379,000	-	379,000	379,000	-	0.00%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>3,223,265</b>	<b>2,267,633</b>	<b>5,490,898</b>	<b>3,121,822</b>	<b>2,177,318</b>	<b>5,299,140</b>	<b>191,758</b>	<b>3.62%</b>

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Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2022 - 2023

	Budget for the Year Ending						Change	
	August 31, 2023		August 31, 2022		Total	Dollar		Percent
	Salaries	Operating Expense	Salaries	Operating Expense				
<b>OPERATION AND MAINTENANCE OF PLANT</b>								
2026 General Services	134,412	856,435	171,563	474,181	645,744	345,103	53.44%	
2029 Building Maintenance	432,221	179,375	411,220	174,321	585,541	26,055	4.45%	
2032 Custodial Services	731,617	(40,109)	692,971	(48,399)	644,572	46,936	7.28%	
2035 Grounds Maintenance	213,804	50,329	204,099	46,556	250,655	13,478	5.38%	
2036 Utilities	-	847,048	-	867,050	867,050	(20,002)	-2.31%	
2037 Major Repairs & Renovations	-	455,000	-	437,000	437,000	18,000	4.12%	
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>1,512,054</b>	<b>2,348,078</b>	<b>1,479,853</b>	<b>1,950,709</b>	<b>3,430,562</b>	<b>429,570</b>	<b>12.52%</b>	
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>120,500</b>	<b>-</b>	<b>130,500</b>	<b>-</b>	<b>130,500</b>	<b>(10,000)</b>	<b>-7.66%</b>	
<b>AUXILIARY SERVICES</b>								
1011 Welder Center for the Performing Arts	167,732	432,222	161,693	432,449	594,142	5,812	0.98%	
2061 Bookstore	154,823	1,416,668	152,473	1,472,657	1,625,130	(53,639)	-3.30%	
2070 Food Services Contract	-	50,000	-	50,000	50,000	-	0.00%	
4051 Official Functions	-	25,000	-	25,822	25,822	(822)	-3.18%	
4053 Faculty and Dependent Scholarships	-	26,000	-	26,000	26,000	-	0.00%	
4055 Music Scholarships	-	16,000	-	16,000	16,000	-	0.00%	
4060 VC/UH-V Tuition Exchange Scholarships	-	3,000	-	2,000	2,000	1,000	50.00%	
4090 Conference Center	209,749	345,821	229,429	346,774	576,203	(20,633)	-3.58%	
5051 Student Center Operations	8,816	47,956	6,612	46,635	53,247	3,525	6.62%	
5052 Student Life Office - Student Organizations	-	30,380	-	31,630	31,630	(1,250)	-3.95%	
6706 Coin Operated Copiers	-	8,165	-	8,165	8,165	-	0.00%	
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>541,120</b>	<b>2,401,212</b>	<b>550,207</b>	<b>2,458,132</b>	<b>3,008,339</b>	<b>(66,007)</b>	<b>-2.19%</b>	
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>	<b>\$ 17,084,278</b>	<b>\$ 9,142,282</b>	<b>\$ 16,972,454</b>	<b>\$ 8,482,536</b>	<b>\$ 25,404,990</b>	<b>\$ 821,570</b>	<b>3.23%</b>	



Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Victoria Campus  
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	August 31		Stipends / Market Adjustments / Expense Allowances	Supplemental Wages	Student Workers / Assistants	Non-Exempt	Administrative / Professional	Faculty	Organization	Change			
	2023	2022								Dollar	Percent		
<b>INSTRUCTION: CREDIT COURSES</b>													
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>													
Learning Frameworks	\$ 194,330	\$ -	\$ -	\$ 1,200	-	-	-	\$ -	6079	\$ 195,530	\$ 206,435	\$(10,905)	-5.28%
Academic Coaching	-	-	-	-	-	-	-	-	6080	-	-	-	0.00%
	<u>194,330</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>195,530</u>	<u>206,435</u>	<u>(10,905)</u>	<u>-5.28%</u>
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>													
Developmental English	36,075	-	-	-	-	-	-	-	6073	36,075	34,899	1,176	3.37%
English	575,247	99,423	-	-	-	-	-	-	6103	674,670	714,259	(39,589)	-5.54%
Speech	100,489	-	3,936	-	-	-	-	-	6105	104,425	64,589	39,836	61.68%
Foreign Language	12,240	-	-	-	-	-	-	-	6107	12,240	12,240	-	0.00%
Art	150,151	-	5,723	-	-	-	-	-	6109	155,874	155,006	868	0.56%
Music	162,446	-	3,577	-	-	-	-	-	6111	166,023	161,077	4,946	3.07%
Philosophy	11,016	-	-	-	-	-	-	-	6113	11,016	11,016	-	0.00%
Drama	41,048	-	1,789	-	-	-	-	-	6115	42,837	37,801	5,036	13.32%
Fine Arts Gallery	500	-	-	-	-	-	-	-	6117	500	-	500	0.00%
History	297,118	-	7,512	-	-	-	-	-	6303	304,630	308,826	(4,196)	-1.36%
Government	234,430	-	5,723	-	-	-	-	-	6305	240,153	244,428	(4,275)	-1.75%
Geography	20,275	-	-	-	-	-	-	-	6307	20,275	19,588	687	0.00%
Sociology	11,016	-	1,789	-	-	-	-	-	6309	12,805	15,286	(2,481)	-16.23%
Economics	67,634	-	1,789	-	-	-	-	-	6311	69,423	68,027	1,396	2.05%
Psychology	176,049	-	3,936	-	-	-	-	-	6313	179,985	178,032	1,953	1.10%
Interdisciplinary Education	1,836	-	-	-	-	-	-	-	6315	1,836	1,836	-	0.00%
	<u>1,897,570</u>	<u>99,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,774</u>	<u>-</u>	<u>-</u>		<u>2,032,767</u>	<u>2,026,910</u>	<u>5,857</u>	<u>0.29%</u>

Victoria College  
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Salaries by Function, Division and Discipline  
Victoria Campus  
FY 2022 - 2023

	August 31		Stipends / Market Adjustments / Expense Allowances	Supplemental Wages	Student Workers / Assistants	Non-Exempt	Administrative / Professional	Faculty	Organization	Change		
	2023	2022								Dollar	Percent	
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>												
Developmental Mathematics	6077	102,399	-	-	-	-	-	102,399	6077	102,399	(38,899)	-27.53%
Mathematics	6203	402,394	-	-	-	-	-	402,394	6203	402,394	(36,494)	-8.32%
Physics	6205	66,420	-	-	-	-	-	66,420	6205	66,420	4,317	6.95%
Engineering	6206	3,797	-	-	-	-	-	3,797	6206	3,797	-	0.00%
Biology	6207	533,088	-	-	13,000	-	-	546,088	6207	546,088	(20,513)	-3.62%
Chemistry	6209	72,414	-	-	-	-	-	72,414	6209	72,414	(201)	-0.28%
Geology	6211	98,937	-	-	-	-	-	98,937	6211	98,937	12,342	14.25%
Physical Education	6213	62,577	-	-	-	-	-	62,577	6213	62,577	(9,288)	-12.92%
		<u>1,342,026</u>	-	-	<u>13,000</u>	-	-	<u>1,355,026</u>		<u>1,443,762</u>	<u>(88,736)</u>	<u>-6.15%</u>
<b>ALLIED HEALTH DIVISION</b>												
Associate Degree Nursing	6403	1,225,016	58,171	-	39,841	-	-	1,323,028	6403	1,279,561	43,467	3.40%
Licensed Vocational Nursing - Victoria	6416	423,552	29,957	500	25,034	-	-	479,043	6416	467,552	11,491	2.46%
Licensed Vocational Nursing - Cuero	6425	-	-	-	-	-	-	-	6425	-	-	0.00%
Licensed Vocational Nursing - Hallettsville	6429	298,615	4,030	-	20,970	-	-	323,615	6429	315,975	7,640	2.42%
Respiratory Therapy Technology	6433	259,557	20,530	-	22,375	-	-	302,462	6433	308,170	(5,708)	-1.85%
Physical Therapy Assistant	6439	242,441	-	-	25,037	-	-	267,478	6439	260,111	7,367	2.83%
		<u>2,449,181</u>	<u>112,688</u>	<u>500</u>	<u>133,257</u>	-	-	<u>2,695,626</u>		<u>2,631,369</u>	<u>64,257</u>	<u>2.44%</u>
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>												
Business Management	6505	170,178	-	-	-	-	-	170,178	6505	180,547	(10,369)	-5.74%
Computer Information Systems	6509	292,681	-	-	-	-	-	292,681	6509	283,893	8,788	3.10%
Emergency Medical Technology	6511	207,024	10,200	-	12,415	-	-	229,639	6511	227,591	2,048	0.90%
Police Academy	6513	113,345	-	-	12,418	-	-	126,183	6513	125,402	781	0.62%
Process Technology	6515	150,314	-	-	-	-	-	150,314	6515	154,253	(3,939)	-2.55%
Electronics and Instrumentation	6517	299,673	-	-	-	-	-	299,673	6517	305,879	(6,206)	-2.03%
Welding	6519	94,893	-	-	-	-	-	94,893	6519	94,591	302	0.32%

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Victoria Campus  
FY 2022 - 2023

	August 31		Stipends / Market Adjustments / Expense Allowances	Supplemental Wages	Student Workers / Assistants	Non-Exempt	Administrative / Professional	Faculty	Total Salaries	Prior Year Total	Dollar	Percent
	2023	2022										
6521	64,141	63,200	420	-	-	-	10,200	1,392,249	1,435,356	1,361	2.15%	
	1,392,249	1,435,356	840	-	-	24,833	-	1,428,122	1,435,356	(7,234)	-0.50%	
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>	<b>7,275,356</b>	<b>7,743,832</b>	<b>840</b>	<b>1,700</b>	<b>206,864</b>	<b>222,311</b>	<b>61,264</b>	<b>7,707,071</b>	<b>7,743,832</b>	<b>(36,761)</b>	<b>-0.47%</b>	
<b>INSTRUCTION: NON-CREDIT</b>												
<b>OPEN ENROLLMENT</b>												
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>												
4116	1,230	1,710	-	-	-	-	-	1,230	1,710	(480)	-28.07%	
4117	900	900	-	-	-	-	-	900	900	-	0.00%	
4120	7,440	7,440	-	-	-	-	-	7,440	7,440	-	0.00%	
4130	68,240	26,080	-	-	-	-	-	68,240	26,080	42,160	161.66%	
4135	9,400	68,591	-	-	-	61,264	-	70,664	68,591	2,073	3.02%	
4139	28,500	27,600	-	-	-	-	-	28,500	27,600	900	3.26%	
4140	16,080	15,000	-	-	-	-	-	16,080	15,000	1,080	7.20%	
4141	-	43,680	-	-	-	-	-	-	43,680	(43,680)	-100.00%	
4142	21,860	21,860	-	-	-	-	-	21,860	21,860	-	0.00%	
4143	10,680	14,280	-	-	-	-	-	10,680	14,280	(3,600)	-25.21%	
4144	4,500	4,500	-	-	-	-	-	4,500	4,500	-	0.00%	
4145	1,875	1,875	-	-	-	-	-	1,875	1,875	-	0.00%	
4146	3,990	3,990	-	-	-	-	-	3,990	3,990	-	0.00%	
4147	8,400	8,400	-	-	-	-	-	8,400	8,400	-	0.00%	
4148	4,400	4,400	-	-	-	-	-	4,400	4,400	-	0.00%	
4149	2,625	2,625	-	-	-	-	-	2,625	2,625	-	0.00%	
4150	2,000	2,000	-	-	-	-	-	2,000	2,000	-	0.00%	
4151	13,800	11,160	-	-	-	-	-	13,800	11,160	2,640	23.66%	
4152	1,960	1,960	-	-	-	-	-	1,960	1,960	-	0.00%	
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>	<b>207,880</b>	<b>268,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,264</b>	<b>61,264</b>	<b>269,144</b>	<b>268,051</b>	<b>1,093</b>	<b>0.41%</b>	

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2023	2022		
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>											
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>											
Business Management	4201	255	-	-	-	-	-	255	255	-	0.00%
Language Communications	4202	360	-	-	-	-	-	360	360	-	0.00%
Computer Information Systems	4205	600	-	-	-	-	-	600	600	-	0.00%
Truck Driving	4214	100	-	-	-	-	-	100	100	-	0.00%
Industrial Technology	4215	14,800	-	-	-	-	-	14,800	2,800	12,000	428.57%
Emergency Medical Services	4220	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		<b>26,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,115</b>	<b>14,115</b>	<b>12,000</b>	<b>85.02%</b>
<b>TOTAL INSTRUCTION</b>		<b>7,509,351</b>	<b>283,575</b>	<b>206,864</b>	<b>-</b>	<b>1,700</b>	<b>840</b>	<b>8,002,330</b>	<b>8,025,998</b>	<b>(23,668)</b>	<b>-0.29%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>											
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>											
Personal Enrichment	4301	7,920	-	-	-	-	-	7,920	7,920	-	0.00%
Lifelong Learning Institute	4303	-	-	16,535	-	-	-	16,535	40,552	(24,017)	-59.23%
Motorcycle Safety	4308	13,000	-	-	-	-	-	13,000	13,000	-	0.00%
<b>TOTAL PUBLIC SERVICE</b>		<b>20,920</b>	<b>-</b>	<b>16,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,455</b>	<b>61,472</b>	<b>(24,017)</b>	<b>-39.07%</b>
<b>ACADEMIC SUPPORT</b>											
Museum of the Coastal Bend	1005	-	50,938	96,164	12,000	-	1,781	160,883	130,292	30,591	23.48%
Academic Support - Tech Plan	4010	-	-	-	-	-	-	-	-	-	0.00%
Division, Office, Continuing Education	4111	-	106,030	80,745	-	-	840	187,615	189,519	(1,904)	-1.00%
Office, Industrial Programs	4114	-	129,427	-	-	-	-	129,427	123,855	5,572	4.50%
Office, Allied Health - Non-Credit	4134	-	86,938	82,813	-	-	5,840	175,591	169,851	5,740	3.38%
The Tutoring Center	5011	-	85,488	49,995	40,000	-	-	175,483	144,794	30,689	21.19%

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	August 31		Stipends / Market Adjustments / Expense Allowances	Supplemental Wages	Student Workers / Assistants	Non-Exempt	Administrative / Professional	Faculty	2023			2022			Change
	Organization	Administrative / Professional							Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	
Office, Executive Vice President, Chief	6001	137,972	22,606	-	-	22,606	-	-	840	-	161,418	155,987	5,431	3.48%	
Academic Officer	6038	114,881	14,297	-	-	14,297	-	2,000	2,520	-	240,032	235,424	4,608	1.96%	
Distance Education Division Office, Academic Support and Student Success	6071	-	111,997	35,768	-	35,768	-	1,750	-	-	149,515	144,518	4,997	3.46%	
Academic Coaching Division Office, Arts, Humanities and Social Sciences	6080	-	50,483	84,000	-	84,000	-	2,250	-	-	136,733	129,026	7,707	0.00%	
6101	800	-	-	-	-	-	-	-	-	800	1,700	(900)		-52.94%	
6201	-	128,094	35,768	750	-	35,768	750	-	-	-	164,612	160,141	4,471	2.79%	
6501	-	115,382	33,204	-	-	33,204	-	-	-	-	148,586	144,889	3,697	2.55%	
6701	68,512	-	59,623	-	-	59,623	-	-	-	-	128,135	159,377	(31,242)	-19.60%	
<b>TOTAL ACADEMIC SUPPORT</b>	<b>184,193</b>	<b>1,109,083</b>	<b>594,983</b>	<b>52,750</b>	<b>6,000</b>	<b>11,821</b>	<b>1,958,830</b>	<b>1,889,373</b>	<b>69,457</b>	<b>3.68%</b>					
<b>STUDENT SERVICES</b>															
Office, Vice President of Student Services	5001	124,317	22,606	-	-	22,606	-	-	840	-	147,763	142,794	4,969	3.48%	
Registrar	5003	68,512	145,293	-	-	145,293	-	2,000	-	-	215,805	209,917	5,888	2.80%	
Advising and Counseling	5004	-	344,660	21,810	-	21,810	-	-	840	-	367,310	358,655	8,655	2.41%	
Financial Aid	5005	-	68,512	159,564	-	159,564	-	3,000	-	-	231,076	250,117	(19,041)	-7.61%	
Student Life Office	5006	-	63,755	29,019	-	29,019	-	500	480	-	93,754	92,831	923	0.99%	
Student Testing & Assessment	5008	-	95,546	98,166	-	98,166	-	1,500	-	-	195,212	190,390	4,822	2.53%	
Orientation	5010	-	-	-	-	-	-	1,000	-	-	1,000	1,800	(800)	-44.44%	
The Tutoring Center	5011	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Pre-College Programs	5012	-	62,656	215,637	-	215,637	-	-	-	-	278,293	265,903	12,390	4.66%	
Jaguar/Pirate Food Pantry	5014	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Athletics	5015	-	98,511	-	-	-	-	-	-	-	98,511	99,822	(1,311)	-1.31%	
Cross Country	5016	-	-	-	-	-	-	20,000	-	-	20,000	17,000	3,000	0.00%	
Basketball	5017	-	-	-	-	-	-	20,000	-	-	20,000	17,000	3,000	0.00%	
Volleyball	5018	-	-	-	-	-	-	20,000	-	-	20,000	17,000	3,000	0.00%	
Sports Center	5019	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Percent	
								2023	2022		Dollar
Student Services - Tech Plan	5090	-	-	-	-	-	-	-	-	0.00%	
Sports Center	6215	-	-	-	-	-	-	-	-	0.00%	
<b>TOTAL STUDENT SERVICES</b>		-	<b>926,469</b>	<b>692,095</b>	-	<b>68,000</b>	<b>2,160</b>	<b>1,688,724</b>	<b>1,663,229</b>	<b>25,495</b>	<b>1.53%</b>
<b>INSTITUTIONAL SUPPORT</b>											
President	1001	-	223,871	66,767	-	-	840	291,478	284,497	6,981	2.45%
Office, Vice President of Administrative Services	2001	-	155,425	-	-	-	840	156,265	151,009	5,256	3.48%
Business Office	2002	-	139,059	72,160	-	100	-	211,319	222,366	(11,047)	-4.97%
Business Office: A/R - Payments	2003	-	-	93,265	-	300	-	93,565	94,011	(446)	-0.47%
Purchasing	2006	-	55,807	16,775	-	-	-	72,582	85,599	(13,017)	-15.21%
Central Stores	2007	-	-	17,436	-	-	-	17,436	35,054	(17,618)	-50.26%
Human Resources	2010	-	107,106	108,947	-	3,000	840	219,893	212,836	7,057	3.32%
Faculty/Staff Development	2012	-	-	13,297	-	3,000	-	16,297	14,848	1,449	9.76%
Technology Services	2015	-	224,580	381,372	-	2,400	9,240	617,592	598,546	19,046	3.18%
Campus Security	2040	-	86,665	290,193	-	3,500	8,452	388,810	386,830	1,980	0.51%
College Advancement	4002	-	-	-	-	-	-	-	-	-	0.00%
Foundation Advancement	4003	-	141,954	88,742	-	-	1,680	232,376	197,118	35,258	17.89%
Foundation - Capital Campaign	4004	-	-	-	-	-	-	-	3,408	(3,408)	0.00%
Marketing & Communications	4005	-	246,360	124,750	-	-	840	371,950	337,968	33,982	10.05%
Printing & Mail Service	4006	-	-	37,402	-	-	-	37,402	62,126	(24,724)	-39.80%
Grants Administration	4009	-	118,859	-	-	-	-	118,859	68,195	50,664	74.29%
Effectiveness, Research & Assessment	6015	72,614	93,674	-	-	-	-	166,288	160,662	5,626	3.50%
College Information System	6050	-	210,313	-	-	-	840	211,153	206,749	4,404	2.13%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>72,614</b>	<b>1,803,673</b>	<b>1,311,106</b>	-	<b>12,300</b>	<b>23,572</b>	<b>3,223,265</b>	<b>3,121,822</b>	<b>101,443</b>	<b>3.25%</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>											
General Services	2026	-	97,952	35,620	-	-	840	134,412	171,563	(37,151)	-21.65%
Building Maintenance	2029	-	124,852	282,609	-	-	24,760	432,221	411,220	21,001	5.11%

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								2023	2022		
Custodial Services	2032	-	44,042	677,571	-	-	10,004	731,617	692,971	38,646	5.58%
Grounds Maintenance	2035	-	51,112	162,212	-	-	480	213,804	204,099	9,705	4.76%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		-	<b>317,958</b>	<b>1,158,012</b>	-	-	<b>36,084</b>	<b>1,512,054</b>	<b>1,479,853</b>	<b>32,201</b>	<b>2.18%</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>2050</b>	-	-	-	<b>120,500</b>	-	-	<b>120,500</b>	<b>130,500</b>	<b>(10,000)</b>	<b>-7.66%</b>
<b>AUXILIARY SERVICES</b>											
Welder Center for the Performing Arts	1011	-	44,397	107,164	6,000	-	10,171	167,732	161,693	6,039	3.73%
Bookstore	2061	-	66,988	79,835	6,000	2,000	-	154,823	152,473	2,350	1.54%
Conference Center	4090	-	103,706	80,324	10,000	-	15,719	209,749	229,429	(19,680)	-8.58%
Student Center Operations	5051	-	-	-	8,816	-	-	8,816	6,612	2,204	33.33%
<b>TOTAL AUXILIARY ENTERPRISES</b>		-	<b>215,091</b>	<b>267,323</b>	<b>30,816</b>	<b>2,000</b>	<b>25,890</b>	<b>541,120</b>	<b>550,207</b>	<b>(9,087)</b>	<b>-1.65%</b>
<b>TOTAL SALARIES</b>		<b>\$ 7,787,078</b>	<b>\$ 4,655,849</b>	<b>\$ 4,246,918</b>	<b>\$ 204,066</b>	<b>\$ 90,000</b>	<b>\$ 100,367</b>	<b>\$ 17,084,278</b>	<b>\$ 16,922,454</b>	<b>\$ 161,824</b>	<b>0.96%</b>

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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	
															2023	2022		
															Total	Prior Year		
<b>INSTRUCTION: CREDIT COURSES</b>																		
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>																		
6079	Learning Frameworks	\$ 2,124	\$ -	\$ -	\$ 400	\$ -	\$ 600	\$ 1,500	\$ 2,500	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 7,574	\$ 6,737	\$ 837	12.42%
6080	Academic Coaching	-	-	-	-	-	600	1,500	2,500	-	450	-	-	-	7,574	6,737	837	0.00%
		2,124	-	-	400	-	600	1,500	2,500	-	450	-	-	-	7,574	6,737	837	12.42%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>																		
6073	Developmental English	1,254	-	-	-	-	-	950	500	-	1,000	-	-	-	3,704	3,752	(48)	-1.28%
6103	English	6,634	-	-	-	-	200	-	500	-	150	-	-	-	7,484	8,432	(948)	-11.24%
6105	Speech	1,984	-	-	-	-	100	-	-	-	-	-	-	2,084	1,376	708	51.45%	
6107	Foreign Language	884	-	-	-	-	100	-	-	-	-	-	-	984	210	774	368.57%	
6109	Art	3,074	-	-	-	-	12,000	-	-	-	800	-	-	15,874	15,586	288	1.85%	
6111	Music	4,424	6,500	-	-	500	2,600	-	3,000	-	10,800	-	-	27,824	28,612	(788)	-2.75%	
6113	Philosophy	774	-	-	-	-	-	-	-	-	-	-	-	774	-	774	0.00%	
6115	Drama	1,374	-	-	-	-	-	-	-	-	-	-	-	1,374	1,142	232	20.32%	
6117	Fine Arts Gallery	600	-	-	600	-	-	-	-	-	-	-	-	1,200	1,200	-	0.00%	
6303	History	3,644	-	-	-	-	50	-	-	-	-	-	-	3,694	3,426	268	7.82%	
6305	Government	2,794	-	-	-	-	100	-	-	-	-	-	-	2,894	2,606	288	11.05%	
6307	Geography	974	-	-	-	-	-	-	-	-	-	-	-	974	1,022	(48)	-4.70%	
6309	Sociology	1,404	-	-	-	-	50	-	-	-	-	-	-	1,454	1,122	332	29.59%	
6311	Economics	1,774	-	-	-	-	50	-	-	-	-	-	-	1,824	1,492	332	22.25%	
6313	Psychology	2,604	-	-	-	-	50	-	-	-	200	-	-	2,854	2,546	308	12.10%	
		34,196	6,500	-	600	500	15,300	950	4,000	-	12,950	-	-	74,956	72,524	2,472	3.41%	
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>																		
6077	Developmental Mathematics	1,699	-	-	200	-	600	850	400	-	1,000	-	-	-	4,749	4,847	(98)	-2.02%
6203	Mathematics	3,584	-	-	-	-	100	1,000	-	-	15	-	-	4,699	4,747	(48)	-1.01%	
6205	Physics	1,224	250	-	-	-	3,300	-	-	-	-	-	-	4,774	4,822	(48)	-1.00%	
6206	Engineering	774	-	-	-	-	-	-	-	-	-	-	-	774	-	774	0.00%	
6207	Biology	4,674	12,000	-	350	-	17,000	-	1,500	-	115	-	-	35,639	35,687	(48)	-0.13%	
6209	Chemistry	1,274	250	-	-	300	9,000	-	-	-	60	-	-	10,884	10,932	(48)	-0.44%	
6211	Geology	1,224	-	-	-	-	1,000	-	800	-	10	-	-	3,034	3,062	(48)	-1.56%	
6213	Physical Education	1,474	-	-	-	-	2,300	-	-	-	50	-	-	3,824	4,272	(448)	-10.49%	
		15,927	12,500	-	550	300	33,300	1,850	2,700	-	1,250	-	-	68,377	68,389	(12)	-0.02%	
<b>ALLIED HEALTH DIVISION</b>																		
6403	Associate Degree Nursing	11,773	1,250	-	900	-	23,500	6,750	2,200	-	134,445	-	-	-	180,818	180,945	(127)	-0.07%
6416	Licensed Vocational Nursing - Victoria	5,627	6,500	-	1,000	-	4,300	-	1,500	-	101,875	-	-	-	120,832	121,108	(276)	-0.23%
6425	Licensed Vocational Nursing - Hallettsville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
6429	Respiratory Therapy Technology	4,253	-	-	1,000	5,200	1,400	-	7,300	-	43,140	-	-	-	62,293	63,293	(1,000)	-1.58%
6433	Physical Therapy Assistant	3,705	5,000	-	1,000	2,000	4,000	-	5,000	-	6,720	-	-	500	27,925	20,053	7,872	39.26%
6439	Physical Therapy Assistant	3,017	1,140	-	175	-	1,700	-	2,500	-	6,025	-	-	-	14,557	17,105	(2,548)	-14.90%
		28,375	13,920	-	4,075	7,200	34,900	6,750	18,500	-	292,205	-	-	500	406,425	402,504	3,921	0.97%



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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	
															2023	2022		
															Total	Prior Year		Dollar
<b>CAREER AND TECHNICAL EDUCATION</b>																		
DIVISION																		
6505	Business Management	1,634	-	-	225	-	50	-	-	-	-	-	-	-	1,909	2,507	(598)	-23.85%
6509	Computer Information Systems	2,074	2,000	-	300	-	11,800	-	-	-	-	-	-	3,000	19,174	23,722	(4,548)	-19.17%
6511	Emergency Medical Technology	2,307	8,000	-	1,000	-	20,000	7,238	800	-	-	-	-	15,000	54,345	55,395	(1,050)	-1.90%
6513	Police Academy	2,357	-	-	1,000	1,100	29,000	200	1,000	-	600	-	-	-	35,257	34,189	1,068	3.12%
6515	Process Technology	2,324	10,000	-	400	-	4,000	-	-	-	750	-	-	5,000	22,474	22,522	(48)	-0.21%
6517	Electronics and Instrumentation	2,449	2,000	-	225	-	6,000	-	150	-	85	-	-	5,000	15,909	17,907	(1,998)	-11.16%
6519	Welding	1,299	1,000	-	225	-	22,000	-	200	-	100	-	-	10,000	34,824	35,172	(348)	-0.99%
6521	Criminal Justice	1,074	-	-	-	-	125	-	-	-	50	-	-	-	1,249	1,297	(48)	-3.70%
		15,518	23,000	-	3,375	1,100	92,975	200	2,150	-	8,823	-	-	38,000	185,141	192,711	(7,570)	-3.93%
<b>TOTAL INSTRUCTION: CREDIT</b>																		
		96,140	55,920	-	9,000	9,100	177,075	11,250	29,850	-	315,678	-	-	38,500	742,513	742,865	(352)	-0.05%
<b>INSTRUCTION: NON-CREDIT</b>																		
<b>OPEN ENROLLMENT</b>																		
<b>WORKFORCE CONTINUING EDUCATION</b>																		
DIVISION																		
4116	Business Management	-	-	-	50	-	200	-	-	-	950	-	-	-	1,200	1,240	(40)	-3.23%
4117	Language Communications	-	-	-	-	-	-	-	-	-	220	-	-	-	220	220	-	0.00%
4120	Computer Information Systems	-	-	-	-	-	-	-	-	-	4,580	-	-	-	4,580	4,580	-	0.00%
4130	Industrial Technology	-	2,000	-	-	-	40,000	-	-	-	23,365	-	-	-	65,365	24,500	40,865	166.80%
4135	Emergency Medical Services	1,274	-	-	-	-	3,000	1,000	1,500	-	2,000	-	-	-	8,774	8,817	(43)	-0.49%
4139	Electrical	-	250	-	-	-	4,000	-	-	-	15,422	-	-	-	19,672	19,275	397	2.06%
4140	HVAC	-	-	-	-	-	10,000	-	-	-	5,180	-	-	-	15,180	15,380	(200)	-1.30%
4141	Welding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,755	(61,755)	-100.00%
4142	Millwright	-	100	-	-	-	3,000	-	-	-	6,710	-	-	-	9,810	9,960	(150)	-1.51%
4143	Pipefitting	-	-	-	-	-	1,500	-	-	-	2,208	-	-	-	3,708	4,860	(1,152)	-23.70%
4144	Medical Assistant	-	-	-	-	-	750	-	-	-	5,440	-	-	-	6,190	5,690	500	8.79%
4145	Medical Coding	-	-	-	-	-	250	-	-	-	19,350	-	-	-	19,600	5,600	14,000	250.00%
4146	Medication Aide	-	400	-	-	-	350	-	-	-	1,800	-	-	-	2,550	2,550	-	0.00%
4147	Nurse Aide	-	-	-	-	-	750	-	-	-	3,000	-	-	-	3,750	3,500	250	7.14%
4148	Phlebotomy	-	-	-	-	-	300	-	-	-	7,600	-	-	-	7,900	7,000	900	12.86%
4149	Pharmacy Tech	200	-	-	-	-	-	-	-	-	2,500	-	-	-	2,700	2,200	500	22.73%
4150	Veterinary Assistant	-	-	-	-	-	500	-	-	-	1,500	-	-	-	2,000	2,000	-	0.00%
4151	Power Line Worker	-	-	-	-	-	2,000	-	-	-	2,562	-	-	-	4,562	4,695	(133)	-2.83%
4152	Mental Health Technician	-	-	-	-	-	150	-	-	-	1,100	-	-	-	1,250	1,430	(180)	-100.00%
		1,474	2,750	-	50	-	66,750	1,000	1,500	-	105,487	-	-	-	179,011	185,252	(6,241)	-3.37%
<b>TOTAL INSTRUCTION: NON-CREDIT</b>																		
<b>OPEN ENROLLMENT</b>																		
<b>INSTRUCTION: NON-CREDIT</b>																		
<b>CONTRACT/CUSTOMIZED COURSES</b>																		
<b>WORKFORCE CONTINUING EDUCATION</b>																		
DIVISION																		
4201	Business Management	-	-	-	-	-	-	-	-	-	250	-	-	-	250	250	-	0.00%
4202	Language Communications	-	-	-	-	-	-	-	-	-	180	-	-	-	180	180	-	0.00%
4205	Computer Information Systems	-	-	-	-	-	-	-	-	-	400	-	-	-	400	400	-	0.00%
4214	Truck Driving	-	-	-	-	-	50	-	-	-	-	-	-	-	50	50	-	0.00%

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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	
															2023	2022		
															Total	Prior Year		
Industrial Technology	4215	25	29,600	-	-	1,700	11,863	-	-	-	110	-	-	-	43,098	28,323	14,775	52.17%
Emergency Medical Services	4220	50	100	-	-	-	9,000	250	500	-	2,750	-	-	-	12,650	12,150	500	4.12%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		75	29,700	-	-	1,700	20,713	250	500	-	3,690	-	-	-	56,628	41,353	15,275	36.94%
<b>INSTRUCTIONAL TECHNOLOGY INITIATIVE</b>	6047	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	0.00%
<b>TOTAL INSTRUCTION</b>		97,689	93,270	-	9,050	10,800	264,538	12,500	31,850	-	424,855	-	-	38,500	983,152	974,470	8,682	0.89%
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>																		
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>																		
Personal Enrichment	4301	-	-	-	-	-	500	-	-	-	-	-	-	-	500	500	-	0.00%
Lifelong Learning Institute	4303	1,150	5,000	-	200	500	2,000	-	5,000	-	-	-	-	-	13,850	14,772	(922)	-6.24%
Summer Camps	4305	130	4,500	-	100	200	800	-	-	-	-	-	-	-	5,730	2,130	3,600	169.01%
Motorcycle Safety	4308	90	2,500	-	-	-	4,750	200	2,000	-	-	-	-	-	9,540	8,540	1,000	11.71%
Truck Driving	4311	300	154,000	-	200	12,735	16,300	-	1,000	-	-	-	-	-	184,735	138,570	46,165	33.32%
<b>TOTAL PUBLIC SERVICE</b>		1,670	166,000	-	500	13,435	24,550	200	8,000	-	-	-	-	-	214,355	164,512	49,843	30.30%
<b>ACADEMIC SUPPORT</b>																		
Museum of the Coastal Bend	1005	3,309	197	-	-	-	1,783	-	-	-	-	-	-	-	5,289	5,615	(326)	-5.81%
Division, Office, Continuing Education	4111	6,414	50	-	700	-	1,050	1,700	3,000	-	880	-	-	-	13,794	13,017	777	5.97%
Office, Industrial Programs	4114	2,244	10,750	-	-	-	250	1,000	7,000	6,500	400	-	-	-	28,144	7,592	20,552	270.71%
Office, Allied Health - Non-Credit	4134	5,074	1,000	-	500	-	1,000	1,000	2,500	-	50	-	-	-	11,124	10,942	182	1.66%
The Tutoring Center	5011	1,899	650	-	5,200	-	1,000	600	1,500	-	640	-	-	-	11,489	9,157	2,332	25.47%
Office, Executive Vice President, Chief Academic Officer	6001	2,124	4,000	-	-	-	250	2,000	2,000	-	10,100	-	-	-	20,474	20,522	(48)	-0.23%
Lyceum	6035	-	-	-	-	-	-	-	-	-	35,000	-	-	-	35,000	-	35,000	0.00%
Distance Education	6038	3,724	46,000	-	-	-	1,000	4,300	8,300	-	3,850	-	-	-	67,174	67,222	(48)	-0.07%
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	2,474	-	-	3,800	-	600	1,200	1,500	-	400	-	-	-	9,974	9,422	552	5.86%
Academic Coaching	6080	2,174	-	-	1,000	-	1,000	500	1,500	-	705	-	-	-	6,879	6,227	652	100.00%
Division Office, Arts, Humanities and Social Sciences	6101	1,049	144	-	-	-	100	-	-	-	-	-	-	-	1,293	1,674	(381)	-22.76%
Division Office, Science, Mathematics and Physical Education	6201	4,599	-	-	4,800	-	3,000	6,150	150	-	35	-	-	-	18,734	16,282	2,452	15.06%
Division Office, Allied Health	6401	2,374	-	-	1,737	2,500	800	750	1,900	-	250	-	-	-	10,311	10,384	(73)	-0.70%
Division Office, Career & Technical Education	6501	5,924	159	-	2,237	2,500	100	750	1,500	-	50	-	-	-	13,220	10,318	2,902	28.13%
Library	6701	6,099	213,533	-	500	-	5,000	600	1,000	-	50	-	-	15,000	241,782	214,913	26,869	12.50%
<b>TOTAL ACADEMIC SUPPORT</b>		49,481	276,483	-	20,599	5,000	16,893	49,550	32,825	6,500	52,410	-	-	15,000	524,781	433,387	91,394	21.09%
<b>STUDENT SERVICES</b>																		
Office, Vice President of Student Services	5001	1,574	4,700	-	2,900	-	1,000	2,500	2,000	-	800	-	-	-	15,474	15,022	452	3.01%
Veteran Services	5002	774	-	-	-	-	-	-	-	-	-	-	-	-	774	1,696	(922)	0.00%
Registrar	5003	7,274	300	-	-	-	1,300	4,200	5,500	-	7,800	-	-	-	26,374	24,422	1,952	7.99%

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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	
														2023		2022		
														Total	Prior Year	Dollar		Percent
Advising and Counseling	5,086	4,800	-	12,000	-	1,200	6,000	4,500	-	8,300	-	-	-	41,886	44,334	(2,448)	-5.52%	
Financial Aid	4,974	20,000	-	500	-	600	3,000	6,000	-	2,000	-	-	-	37,074	36,722	352	0.96%	
Student Life Office	6,333	-	-	16,650	-	700	1,800	5,050	-	500	-	-	-	31,033	27,906	3,127	11.21%	
Student Testing & Assessment	4,224	30,000	-	300	-	800	1,050	2,000	-	100	-	-	-	38,474	38,122	352	0.92%	
Orientation	1,959	-	-	7,600	-	4,340	3,375	5,200	-	1,800	-	-	-	22,114	12,670	9,444	74.54%	
Pre-College Programs	11,274	-	-	19,000	-	2,000	5,250	7,000	-	1,800	-	-	-	46,324	46,372	(48)	-0.10%	
Jaguar/Pirate Food Pantry	774	-	-	-	-	-	-	-	-	-	-	-	-	774	-	774	0.00%	
Athletics	1,974	33,000	-	-	-	8,000	4,500	1,000	-	5,200	-	-	-	53,674	12,522	41,152	328.64%	
Cross Country	5016	774	8,400	-	-	7,200	1,000	6,000	-	1,000	-	-	-	24,374	15,200	9,174	0.00%	
Basketball	774	8,400	-	-	7,200	-	-	6,000	-	1,000	-	-	-	23,374	19,400	3,974	0.00%	
Volleyball	774	8,400	-	-	-	7,200	-	6,000	-	1,000	-	-	-	23,374	16,920	6,454	0.00%	
Sports Center	974	5,500	-	-	-	1,500	-	-	-	-	-	-	-	7,974	-	7,974	0.00%	
Student Services - Tech Plan	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	0.00%	
Sports Center	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700	-	(2,700)	-100.00%	
<b>TOTAL STUDENT SERVICES</b>	<b>49,156</b>	<b>133,500</b>	<b>-</b>	<b>58,950</b>	<b>7,200</b>	<b>35,840</b>	<b>32,675</b>	<b>56,250</b>	<b>-</b>	<b>29,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>403,071</b>	<b>324,008</b>	<b>79,063</b>	<b>24.40%</b>	
<b>INSTITUTIONAL SUPPORT</b>																		
President	2,725	-	-	2,200	-	500	2,500	3,500	-	600	-	-	-	12,025	12,021	4	0.03%	
Governing Board	775	-	-	-	-	-	5,000	5,000	-	-	-	-	-	10,775	44,321	(33,546)	-75.69%	
Governmental Affairs Office, Vice President of Administrative Services	1,225	-	-	25	-	50	600	2,750	-	987	-	-	-	5,637	5,683	(46)	-0.81%	
Business Office	5,625	6,400	-	3,500	-	825	600	2,500	-	4,204	-	-	-	23,654	23,250	404	1.74%	
Business Office: A/R - Payments	6,275	-	-	-	-	1,000	-	-	-	-	-	-	-	7,275	7,521	(246)	-3.27%	
Purchasing	2,375	-	-	2,600	-	300	400	1,400	-	200	-	-	-	7,275	7,321	(46)	-0.63%	
Central Stores	1,175	-	-	-	-	-	-	-	-	-	-	-	-	1,175	1,221	(46)	-3.77%	
Human Resources	4,575	11,000	-	47,000	-	300	500	1,000	-	400	-	-	-	64,775	66,821	(2,046)	-3.06%	
Faculty/Staff Development	975	-	-	-	-	1,500	10,000	-	-	-	-	-	-	12,475	11,521	954	8.28%	
Technology Services	(96,436)	20,750	-	-	-	8,275	1,600	2,250	-	1,125	-	-	23,900	(38,536)	(27,487)	(11,049)	40.20%	
Campus Security	4,799	6,744	-	-	-	4,800	1,250	1,250	-	1,490	-	-	-	20,333	20,685	(352)	-1.70%	
Institutional Support - Tech Plan	-	1,127,920	-	-	-	-	-	-	-	83,000	-	-	30,000	1,240,920	1,122,982	117,938	10.50%	
Foundation Advancement	9,274	-	-	9,900	-	500	4,000	3,000	-	6,300	-	-	-	32,974	27,122	5,852	21.58%	
Foundation - Capital Campaign	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000	25,000	-	0.00%	
Marketing & Communications	15,974	4,000	-	85,300	-	37,000	1,500	2,000	-	6,755	-	-	-	152,529	152,177	352	0.23%	
Printing & Mail Service	16,174	3,650	-	-	45,000	7,000	-	2,000	-	16,650	-	-	-	90,474	84,322	6,152	7.30%	
Central Telephone Service	-	2,100	-	-	-	1,500	-	-	-	75,900	-	-	-	79,500	75,720	3,780	4.99%	
Grants Administration	1,799	-	-	-	-	80	2,000	4,000	-	1,085	-	-	-	6,622	6,622	-	0.00%	
Reaffirmation - SACS	-	4,500	-	-	-	200	2,750	7,000	-	505	-	-	-	14,450	14,450	-	0.00%	
Effectiveness, Research & Assessment	3,154	12,460	-	2,498	-	2,101	3,128	3,128	-	505	-	1,059	-	24,905	24,953	(48)	-0.19%	
Strategic Initiatives	-	5,000	-	-	-	1,000	5,600	15,000	-	25,112	-	-	-	26,600	26,600	-	0.00%	
Institutional Memberships	6025	-	-	750	-	-	-	-	-	2,000	-	-	-	25,862	25,862	-	0.00%	
Commencement	670	-	-	8,000	2,750	10,500	-	-	-	2,000	-	-	-	23,920	23,920	-	0.00%	
College Information System	1,974	-	-	-	-	-	1,500	2,300	-	-	-	-	-	5,774	5,822	(48)	-0.82%	
General Institutional	-	324,000	-	-	-	-	-	-	-	25,000	-	-	-	329,000	329,000	-	0.00%	
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>(16,893)</b>	<b>1,528,524</b>	<b>30,000</b>	<b>184,275</b>	<b>47,750</b>	<b>77,828</b>	<b>41,901</b>	<b>58,078</b>	<b>-</b>	<b>261,211</b>	<b>-</b>	<b>-</b>	<b>54,959</b>	<b>2,267,633</b>	<b>2,177,318</b>	<b>90,315</b>	<b>4.15%</b>	

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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	
														2023	2022		
														Total	Prior Year		
<b>OPERATION AND MAINTENANCE OF PLANT</b>																	
General Services	2,685	112,500	720,000	-	-	20,000	550	700	-	-	-	-	-	856,435	474,181	382,254	80.61%
Building Maintenance	1,575	56,500	-	-	1,300	119,000	-	500	-	500	-	-	-	179,375	174,321	5,054	2.90%
Custodial Services	(120,149)	-	-	-	-	79,500	-	500	-	40	-	-	-	(40,109)	(48,399)	8,290	-17.13%
Grounds Maintenance	1,574	19,500	-	-	300	28,000	390	100	-	125	-	340	-	50,329	46,556	3,773	8.10%
Utilities	(51,780)	-	-	-	-	-	-	-	898,828	-	-	-	-	898,828	867,050	(20,002)	-2.31%
Major Repairs & Renovations	-	445,000	-	-	-	-	-	-	-	-	-	-	10,000	455,000	437,000	18,000	4.12%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>(166,095)</b>	<b>633,500</b>	<b>720,000</b>	<b>-</b>	<b>1,600</b>	<b>246,500</b>	<b>940</b>	<b>1,800</b>	<b>898,828</b>	<b>665</b>	<b>-</b>	<b>340</b>	<b>10,000</b>	<b>2,348,078</b>	<b>1,950,709</b>	<b>397,369</b>	<b>20.37%</b>
<b>AUXILIARY SERVICES</b>																	
Welder Center for the Performing Arts	23,769	14,398	6,905	700	-	4,775	3,000	500	37,300	4,875	-	334,000	2,000	432,222	432,449	(227)	-0.05%
Bookstore	47,568	27,000	-	-	-	2,000	500	2,000	-	90,650	-	1,245,450	1,500	1,416,668	1,472,657	(55,989)	-3.80%
Food Services Contract	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	0.00%
Official Functions	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000	25,822	(822)	-3.18%
Faculty and Dependent Scholarships	-	-	-	-	-	-	-	-	-	-	26,000	-	-	26,000	26,000	-	0.00%
Music Scholarships	-	-	-	-	-	-	-	-	-	-	16,000	-	-	16,000	16,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	-	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000	2,000	1,000	50.00%
Conference Center	73,526	9,150	-	4,250	-	6,500	500	-	162,000	460	-	86,332	3,103	345,821	346,774	(953)	-0.27%
Student Center Operations	43,368	-	-	-	-	4,200	-	-	-	388	-	-	-	47,956	46,635	1,321	2.83%
Student Life Office -	-	-	-	-	-	-	-	-	-	-	-	-	-	30,380	31,630	(1,250)	-3.95%
Student Organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	8,165	8,165	-	0.00%
Coin Operated Copiers	-	-	-	-	8,165	-	-	-	-	-	-	-	-	8,165	8,165	-	0.00%
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>188,231</b>	<b>100,548</b>	<b>6,905</b>	<b>29,950</b>	<b>8,165</b>	<b>17,475</b>	<b>4,000</b>	<b>2,500</b>	<b>199,300</b>	<b>96,373</b>	<b>45,000</b>	<b>1,696,162</b>	<b>6,603</b>	<b>2,401,212</b>	<b>2,458,132</b>	<b>(56,920)</b>	<b>-2.32%</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 203,239</b>	<b>\$ 2,931,925</b>	<b>\$ 756,905</b>	<b>\$ 303,324</b>	<b>\$ 93,950</b>	<b>\$ 683,664</b>	<b>\$ 141,766</b>	<b>\$ 191,303</b>	<b>\$ 1,104,628</b>	<b>\$ 865,014</b>	<b>\$ 45,000</b>	<b>\$ 1,696,502</b>	<b>\$ 125,062</b>	<b>\$ 9,142,282</b>	<b>\$ 8,482,536</b>	<b>\$ 659,746</b>	<b>7.78%</b>

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Gonzales Center  
FY 2022 - 2023

	Budget for the Year Ending								Change
	August 31, 2023				August 31, 2022				
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	
<b>INSTRUCTION: CREDIT COURSES</b>									
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>									
Learning Frameworks	6079	\$ 3,672	\$ -	\$ 3,672	\$ 5,508	\$ -	\$ 5,508	\$ (1,836)	-33.33%
		3,672	-	3,672	5,508	-	5,508	(1,836)	-33.33%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>									
Developmental English	6073	9,180	-	9,180	3,672	-	3,672	5,508	150.00%
History	6303	5,508	-	5,508	3,672	-	3,672	1,836	50.00%
Psychology	6313	3,672	-	3,672	3,672	-	3,672	-	0.00%
		18,360	-	18,360	11,016	-	11,016	7,344	66.67%
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>									
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	42,353	6,500	48,853	43,263	6,500	49,763	(910)	-1.83%
		48,111	6,500	54,611	49,021	6,500	55,521	(910)	-1.64%
<b>ALLIED HEALTH DIVISION</b>									
Associate Degree Nursing	6403	-	-	-	2,400	-	2,400	(2,400)	-100.00%
Licensed Vocational Nursing - Gonzales	6421	238,187	62,913	301,100	261,771	63,413	325,184	(24,084)	-7.41%
			62,913	301,100	264,171	63,413	327,584	(26,484)	-8.08%
		70,143	69,413	377,743	329,716	69,913	399,629	(21,886)	-5.48%
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>									
<b>INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>									
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>									
Business Management	4116	750	665	1,415	750	665	1,415	-	0.00%
Language Communications	4117	900	245	1,145	900	245	1,145	-	0.00%
Computer Information Systems	4120	3,060	1,360	4,420	3,060	1,360	4,420	-	0.00%
Industrial Technology	4130	12,960	6,450	19,410	10,800	7,950	18,750	660	3.52%

Victoria College  
 Operating Budget  
 Expenditure Summary - Salaries and Operating Expense  
 Gonzales Center  
 FY 2022 - 2023

	Budget for the Year Ending						Change	
	August 31, 2023		August 31, 2022					
	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		Dollar
Emergency Medical Services	10,000	11,000	21,000	10,000	11,050	21,050	(50)	-0.24%
Electrical	14,760	8,492	23,252	14,400	9,635	24,035	(783)	-3.26%
HVAC	12,840	7,972	20,812	12,120	8,255	20,375	437	2.14%
Welding	21,840	27,136	48,976	21,840	30,880	52,720	(3,744)	-7.10%
Medical Assistant	4,500	6,440	10,940	4,500	5,690	10,190	750	7.36%
Medication Aide	3,990	2,550	6,540	3,990	2,550	6,540	-	0.00%
Nurse Aide	6,600	2,750	9,350	6,600	2,500	9,100	250	2.75%
Pharmacy Tech	2,300	2,300	4,600	2,300	2,300	4,600	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>	<b>94,500</b>	<b>77,360</b>	<b>171,860</b>	<b>91,260</b>	<b>83,080</b>	<b>174,340</b>	<b>(2,480)</b>	<b>-1.42%</b>
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>								
WORKFORCE CONTINUING EDUCATION DIVISION								
Business Management	135	100	235	135	100	235	-	0.00%
Computer Information Systems	240	200	440	240	200	440	-	0.00%
Industrial Technology	240	1,500	1,740	240	1,500	1,740	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>	<b>615</b>	<b>1,800</b>	<b>2,415</b>	<b>615</b>	<b>1,800</b>	<b>2,415</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL INSTRUCTION</b>	<b>165,258</b>	<b>148,573</b>	<b>552,018</b>	<b>421,591</b>	<b>154,793</b>	<b>576,384</b>	<b>(24,366)</b>	<b>-4.23%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>								
WORKFORCE CONTINUING EDUCATION DIVISION								
Personal Enrichment	720	500	1,220	720	500	1,220	-	0.00%
Lifelong Learning Institute	-	1,900	1,900	-	6,560	6,560	(4,660)	0.00%
Summer Camps	-	750	750	-	750	750	-	0.00%
Truck Driving	-	81,425	81,425	-	62,125	62,125	19,300	31.07%
<b>TOTAL PUBLIC SERVICE</b>	<b>720</b>	<b>84,575</b>	<b>85,295</b>	<b>720</b>	<b>69,935</b>	<b>70,655</b>	<b>14,640</b>	<b>20.72%</b>

Victoria College  
 Operating Budget  
 Expenditure Summary - Salaries and Operating Expense  
 Gonzales Center  
 FY 2022 - 2023

	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022					
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense		Total	Dollar
<b>ACADEMIC SUPPORT</b>									
Gonzales Center Office	6010	279,250	136,825	416,075	272,699	136,741	409,440	6,635	1.62%
<b>TOTAL ACADEMIC SUPPORT</b>		<b>279,250</b>	<b>136,825</b>	<b>416,075</b>	<b>272,699</b>	<b>136,741</b>	<b>409,440</b>	<b>6,635</b>	<b>1.62%</b>
<b>INSTITUTIONAL SUPPORT</b>									
Campus Security	2040	15,233	-	15,233	15,233	-	15,233	-	0.00%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>15,233</b>	<b>-</b>	<b>15,233</b>	<b>15,233</b>	<b>-</b>	<b>15,233</b>	<b>-</b>	<b>0.00%</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>									
Building Maintenance	2029	15,071	-	15,071	14,568	-	14,568	503	3.45%
Custodial Services	2032	28,412	-	28,412	28,411	-	28,411	1	0.00%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<b>43,483</b>	<b>-</b>	<b>43,483</b>	<b>42,979</b>	<b>-</b>	<b>42,979</b>	<b>504</b>	<b>1.17%</b>
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>		<b>\$ 503,944</b>	<b>\$ 369,973</b>	<b>\$ 1,112,104</b>	<b>\$ 753,222</b>	<b>\$ 361,469</b>	<b>\$ 1,114,691</b>	<b>\$ (2,587)</b>	<b>-0.23%</b>

Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Gonzales Center  
FY 2022 - 2023

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2023	2022		
<b>INSTRUCTION: CREDIT COURSES</b>											
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>											
Learning Frameworks	6079	\$ 3,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,672	\$ 5,508	(1,836)	-33.33%
		3,672	-	-	-	-	-	3,672	5,508	(1,836)	-33.33%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>											
Developmental English	6073	9,180	-	-	-	-	-	9,180	3,672	5,508	150.00%
History	6303	5,508	-	-	-	-	-	5,508	3,672	1,836	50.00%
Psychology	6313	3,672	-	-	-	-	-	3,672	3,672	-	0.00%
		18,360	-	-	-	-	-	18,360	11,016	7,344	66.67%
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>											
Developmental Mathematics	6077	3,797	-	-	-	-	-	3,797	3,797	-	0.00%
Mathematics	6203	1,961	-	-	-	-	-	1,961	1,961	-	0.00%
Biology	6207	42,353	-	-	-	-	-	42,353	43,263	(910)	-2.10%
		48,111	-	-	-	-	-	48,111	49,021	(910)	-1.86%
<b>ALLIED HEALTH DIVISION</b>											
Associate Degree Nursing	6403	-	-	-	-	-	-	-	2,400	(2,400)	-100.00%
Licensed Vocational Nursing - Gonzales	6421	215,455	4,030	18,702	-	-	-	238,187	261,771	(23,584)	-9.01%
		4,030	4,030	18,702	-	-	-	238,187	264,171	(25,984)	-9.84%
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>		70,143	4,030	18,702	-	-	-	308,330	329,716	(21,386)	-6.49%



Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Gonzales Center  
FY 2022 - 2023

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change	
								2023	2022		
<b>INSTRUCTION: NON-CREDIT</b>											
<b>OPEN ENROLLMENT</b>											
<b>WORKFORCE CONTINUING EDUCATION</b>											
<b>DIVISION</b>											
Business Management	4116	750	-	-	-	-	-	750	750	-	0.00%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	3,060	-	-	-	-	-	3,060	3,060	-	0.00%
Industrial Technology	4130	12,960	-	-	-	-	-	12,960	10,800	2,160	20.00%
Emergency Medical Services	4135	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
Electrical	4139	14,760	-	-	-	-	-	14,760	14,400	360	2.50%
HVAC	4140	12,840	-	-	-	-	-	12,840	12,120	720	5.94%
Welding	4141	21,840	-	-	-	-	-	21,840	21,840	-	0.00%
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%
<b>TOTAL INSTRUCTION: NON-CREDIT</b>		<b>94,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,500</b>	<b>91,260</b>	<b>3,240</b>	<b>3.55%</b>
<b>INSTRUCTION: NON-CREDIT</b>											
<b>CONTRACT/CUSTOMIZED COURSES</b>											
<b>WORKFORCE CONTINUING EDUCATION</b>											
<b>DIVISION</b>											
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%
<b>TOTAL INSTRUCTION: NON-CREDIT</b>		<b>615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>615</b>	<b>615</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL INSTRUCTION</b>		<b>165,258</b>	<b>4,030</b>	<b>18,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>403,445</b>	<b>421,591</b>	<b>(18,146)</b>	<b>-4.30%</b>

Victoria College  
 Operating Budget  
 Salaries by Function, Division and Discipline  
 Gonzales Center  
 FY 2022 - 2023

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31		Change
								2023	2022	
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>										
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>										
Personal Enrichment	4301	720	-	-	-	-	-	720	720	-
Summer Camps	4305	-	-	-	-	-	-	-	-	-
<b>TOTAL PUBLIC SERVICE</b>		<b>720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>720</b>	<b>720</b>	<b>-</b>
<b>ACADEMIC SUPPORT</b>										
Gonzales Center Office	6010	-	201,499	60,321	5,000	10,750	1,680	279,250	272,699	6,551
<b>TOTAL ACADEMIC SUPPORT</b>		<b>-</b>	<b>201,499</b>	<b>60,321</b>	<b>5,000</b>	<b>10,750</b>	<b>1,680</b>	<b>279,250</b>	<b>272,699</b>	<b>6,551</b>
<b>INSTITUTIONAL SUPPORT</b>										
Campus Security	2040	-	-	15,233	-	-	-	15,233	15,233	-
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>-</b>	<b>-</b>	<b>15,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,233</b>	<b>15,233</b>	<b>-</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>										
Building Maintenance	2029	-	-	15,071	-	-	-	15,071	14,568	503
Custodial Services	2032	-	-	28,412	-	-	-	28,412	28,411	1
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<b>-</b>	<b>-</b>	<b>43,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,483</b>	<b>42,979</b>	<b>504</b>
<b>TOTAL SALARIES</b>		<b>\$ 165,978</b>	<b>\$ 205,529</b>	<b>\$ 137,739</b>	<b>\$ 5,000</b>	<b>\$ 10,750</b>	<b>\$ 1,680</b>	<b>\$ 742,131</b>	<b>\$ 753,222</b>	<b>\$ (11,091)</b>
										<b>3.45%</b>
										<b>0.00%</b>
										<b>0.00%</b>
										<b>2.40%</b>
										<b>0.00%</b>
										<b>0.00%</b>
										<b>1.17%</b>
										<b>-1.47%</b>

Victoria College  
Operating Budget  
Operating Expense by Function, Division and Discipline  
Gonzales Center  
FY 2022 - 2023

	Organization	August 31														Change		
		2023													2022			
		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
<b>INSTRUCTION: CREDIT COURSES</b>																		
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>																		
	6207	-	-	-	-	6,500	-	-	-	-	-	-	-	-	6,500	6,500	-	0.00%
		-	-	-	-	6,500	-	-	-	-	-	-	-	-	6,500	6,500	-	0.00%
<b>ALLIED HEALTH DIVISION</b>																		
	6421	1,628	-	-	-	3,400	5,700	-	52,185	-	-	-	-	-	62,913	63,413	(500)	-0.79%
		-	-	-	-	3,400	5,700	-	52,185	-	-	-	-	-	62,913	63,413	(500)	-0.79%
		-	-	-	-	9,900	5,700	-	52,185	-	-	-	-	-	69,413	69,913	(500)	-0.72%
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>																		
<b>INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>																		
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>																		
	4116	-	-	-	-	240	-	-	425	-	-	-	-	-	665	665	-	0.00%
	4117	-	-	-	-	-	-	-	245	-	-	-	-	-	245	245	-	0.00%
	4120	-	-	-	-	-	-	-	1,360	-	-	-	-	-	1,360	1,360	-	0.00%
	4130	-	-	-	300	1,550	-	-	4,600	-	-	-	-	-	6,450	7,950	(1,500)	-18.87%
	4135	-	-	-	-	8,500	250	500	1,750	-	-	-	-	-	11,000	11,050	(50)	-0.45%
	4139	-	-	-	-	3,000	-	-	5,492	-	-	-	-	-	8,492	9,635	(1,143)	-11.86%
	4140	-	-	-	-	4,500	-	-	3,472	-	-	-	-	-	7,972	8,255	(283)	-3.43%
	4141	-	-	-	-	20,000	-	-	4,636	-	-	-	-	-	27,136	30,880	(3,744)	-12.12%
	4144	-	-	-	-	500	-	-	5,940	-	-	-	-	-	6,440	5,690	750	13.18%
	4146	-	-	-	-	350	-	-	1,800	-	-	-	-	-	2,550	2,550	-	0.00%
	4147	-	-	-	-	750	-	-	2,000	-	-	-	-	-	2,750	2,500	250	10.00%
	4149	-	-	-	-	300	-	-	2,000	-	-	-	-	-	2,300	2,300	-	0.00%
		-	-	-	-	-	-	-	-	-	-	-	-	-	77,360	83,080	(5,720)	-6.88%
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>																		
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>																		
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>																		
	4201	-	-	-	-	100	-	-	-	-	-	-	-	-	100	100	-	0.00%
	4205	-	-	-	-	-	-	-	200	-	-	-	-	-	200	200	-	0.00%
	4215	-	-	-	-	500	-	-	1,000	-	-	-	-	-	1,500	1,500	-	0.00%
		-	-	-	-	600	-	-	1,200	-	-	-	-	-	1,800	1,800	-	0.00%
		-	-	-	-	10,500	5,700	-	53,385	-	-	-	-	-	148,573	154,793	(6,220)	-4.02%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>																		
<b>TOTAL INSTRUCTION</b>																		
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>																		
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>																		
	4301	-	-	-	-	500	-	-	-	-	-	-	-	-	500	500	-	0.00%
	4303	400	250	-	-	500	750	-	-	-	-	-	-	-	1,900	6,560	(4,660)	0.00%
	4305	-	-	-	-	750	-	-	-	-	-	-	-	-	750	750	-	0.00%



Victoria College  
 Operating Budget  
 Bonded Debt Service  
 District Wide  
 FY 2022 - 2023

	Budget for the Year Ending						Change		
	August 31, 2023			August 31, 2022			Dollar	Percent	
	Organization	Principal	Interest	Total	Principal	Interest	Total		
<b>BONDED DEBT SERVICE</b>									
2012 Limited Tax Refunding Bonds (7806)	7806	1,010,000	148,925	1,158,925	970,000	182,875	1,152,875	6,050	0.52%
2013 Limited Tax Bonds (7807)	7807	1,050,000	420,663	1,470,663	1,010,000	461,063	1,471,063	(400)	-0.03%
<b>TOTAL BONDED DEBT</b>		<u>2,060,000</u>	<u>569,588</u>	<u>2,629,588</u>	<u>1,980,000</u>	<u>643,938</u>	<u>2,623,938</u>	<u>5,650</u>	<u>0.22%</u>

Victoria College  
 Operating Budget  
 Unallocated Staff Benefits  
 District Wide  
 FY 2022 - 2023

	Budget for the Year Ending				Change
	August 31, 2023	Total	August 31, 2022	Total	
Organization	Total	Total	Total	Dollar	Percent
<b>UNALLOCATED STAFF BENEFITS</b>					
Social Security Match	\$ 1,096,045	\$ 1,084,515	\$ 11,530		1.06%
Medicare Match	256,334	253,637	2,697		1.06%
Health Insurance: Active Staff	1,459,720	1,779,575	(319,855)		-17.97%
Health Insurance: Appropriated Retirees	587,520	578,800	8,720		1.51%
Health Insurance: Institutional Retirees	144,625	120,714	23,911		19.81%
Teacher Retirement System	538,365	559,816	(21,451)		-3.83%
TRS New Employee State Match	11,490	13,166	(1,676)		-12.73%
Optional Retirement Plan	69,211	82,173	(12,962)		-15.77%
Optional Retirement Plan - Additional Percentage	34,603	28,633	5,970		20.85%
Workman's Compensation	43,591	46,312	(2,721)		-5.88%
Unemployment Compensation	29,285	33,413	(4,128)		-12.35%
VC Pays	89,502	89,502	-		0.00%
<b>TOTAL UNALLOCATED STAFF BENEFITS</b>	<b>4,360,291</b>	<b>4,670,256</b>	<b>(309,965)</b>		<b>-6.64%</b>

Victoria College  
 Operating Budget  
 Reserve for Contingency  
 College Wide  
 FY 2022 - 2023

	Organization	Budget for the Year Ending			Change
		August 31, 2023	August 31, 2022	Total	
<b>RESERVE FOR CONTINGENCY</b>					
Reserve for Contingency	N/A	\$ 9,056	\$ -	\$ 9,056	100.00%
<b>TOTAL RESERVE FOR CONTINGENCY</b>		<u>9,056</u>	<u>-</u>	<u>9,056</u>	<u>100.00%</u>

## Notice about 2022 Tax Rates

Property tax rates in VICTORIA COUNTY JUNIOR COLLEGE DISTRICT.

This notice concerns the 2022 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.

<b>This year's no-new-revenue tax rate</b>	\$0.1959/\$100
<b>This year's voter-approval tax rate</b>	\$0.2072/\$100

To see the full calculations, please visit [www.vctx.org](http://www.vctx.org) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances

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	14,679,267
AUXILIARY FUND	5,757,524
DEBT SERVICE FUND	429,008

### 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	940,000	119,378	0	1,059,378
REFUNDING BOND				
2013 LIMITED TAX	970,000	448,650	0	1,418,650
BOND				

Total required for 2022 debt service	\$2,478,028
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$87,317
= Total to be paid from taxes in 2022	\$2,390,711
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2022	\$-23,671
= Total debt levy	\$2,367,040

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Victoria County Tax Office on 07/28/2022 .

Visit [Texas.gov/PropertyTaxes](http://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**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$7,001,940,081
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.1728/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$140,632
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.	\$12,239,984
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$7,718,587,891
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.1636/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$12,627,610
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$387,626
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.1959/\$100
11. This year's proposed total tax rate.	\$0.1959/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.0000
13. Percentage change in total tax rate. Divide Line 12 by line 10.	0.00%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.1636/\$100
15. This year's proposed M&O tax rate.	\$0.1636/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.0000
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	0.00%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.1728/\$100
20. This year's proposed M&O tax rate.	\$0.1636/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-9.20

# 2022 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.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 8,197,451,043
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,195,510,962
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 7,001,940,081
4.	<b>2021 total adopted tax rate.</b>	\$ 0.2076 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. <b>Original 2021 ARB values:</b> ..... \$ 0	
	B. <b>2021 values resulting from final court decisions:</b> ..... - \$ 0	
	C. <b>2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2021 ARB certified value:</b> ..... \$ 0	
	B. <b>2021 disputed value:</b> ..... - \$ 0	
	C. <b>2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 7,001,940,081
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 12,461,730  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 13,312,169  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 25,773,899
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 25,773,899
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 6,976,166,182
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,482,520
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 169,994
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 14,652,514
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 8,707,812,523  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 8,707,812,523

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 295,528,315
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 295,528,315
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 1,284,752,947
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 7,718,587,891
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 241,321,722
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 241,321,722
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 7,477,266,169
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.1959 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ /\$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.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.1728 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,001,940,081

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 12,099,352
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 140,632</p> <p><b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 140,632</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 12,239,984
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,477,266,169
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1636 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> 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</p> <p><b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
A.	<b>2022 indigent defense compensation expenditures.</b> 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 . . . . .	\$ _____ 0
B.	<b>2021 indigent defense compensation expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0.0000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ _____ 0.0000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
<b>37.</b>	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
A.	<b>2022 eligible county hospital expenditures.</b> 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. . . . .	\$ _____ 0
B.	<b>2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0.0000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ _____ 0.0000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
<b>38.</b>	<b>Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.	
A.	<b>Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . .	\$ _____ 0
B.	<b>Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100 . . . . .	\$ _____ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0.0000 /\$100
<b>39.</b>	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.1636 /\$100
<b>40.</b>	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . .	\$ _____ 0
B.	Divide Line 40A by Line 32 and multiply by \$100 . . . . .	\$ _____ 0.0000 /\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.1636 /\$100
<b>41.</b>	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.1766 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ 2,478,028</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 2,478,028
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 87,317
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 2,390,711
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 101.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 103.00 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 102.00 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 101.00 %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	101.00%
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,367,040
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,718,587,891
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0306 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.2072 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,718,587,891
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1959 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.1959 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.2072 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.2072 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,718,587,891
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.2072 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> 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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0000 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0000 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.0000 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.2072 /\$100

**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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.1636 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,718,587,891
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0064 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0306 /\$100
72.	<b>De minimis rate.</b> 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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.2076 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.2076 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,976,166,182
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 14,482,520
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,477,266,169
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.0000 / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.2072 / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate</b> .....	\$ 0.1959 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate</b> .....	\$ 0.2072 / \$100
As applicable, enter the 2022 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: <u>67</u>	
<b>De minimis rate</b> .....	\$ 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 Tax Code.<sup>50</sup>

**print here** Keith Blundell  
Printed Name of Taxing Unit Representative

**sign here** Keith Blundell  
Taxing Unit Representative

7/28/22  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)