

# Operating Budget 2024-2025



Victoria College  
Operating Budget  
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FY 2024 - 2025

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Victoria College  
Operating Budget  
Organizational Data  
FY 2024 - 2025

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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
Mr. Ronald B. Walker	Member

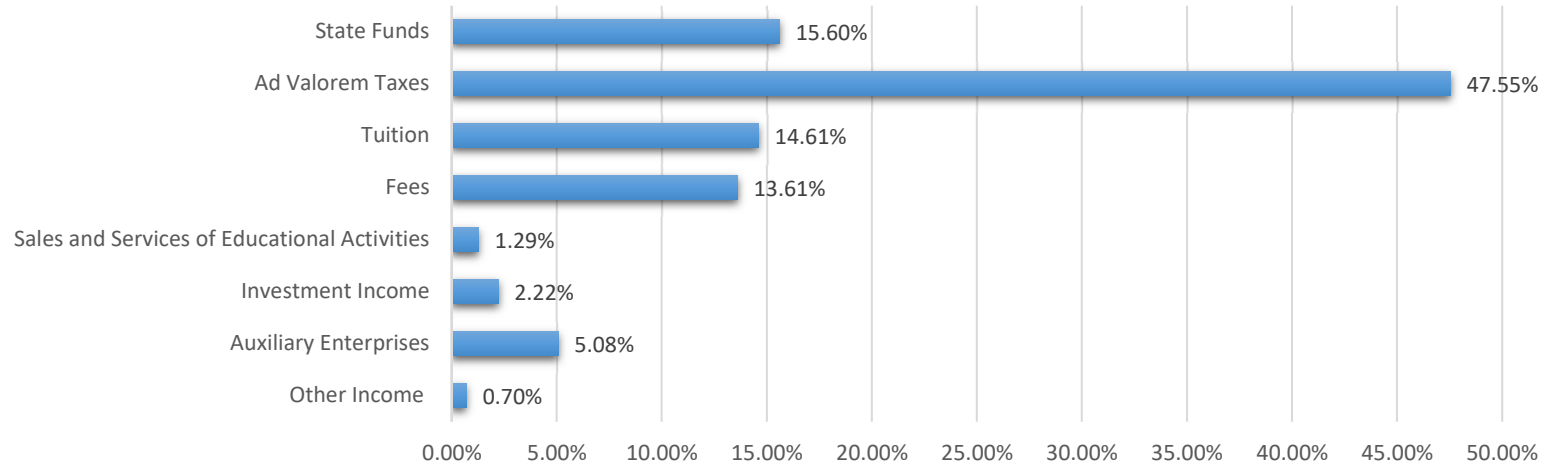
**PRINCIPAL ADMINISTRATIVE OFFICERS**

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

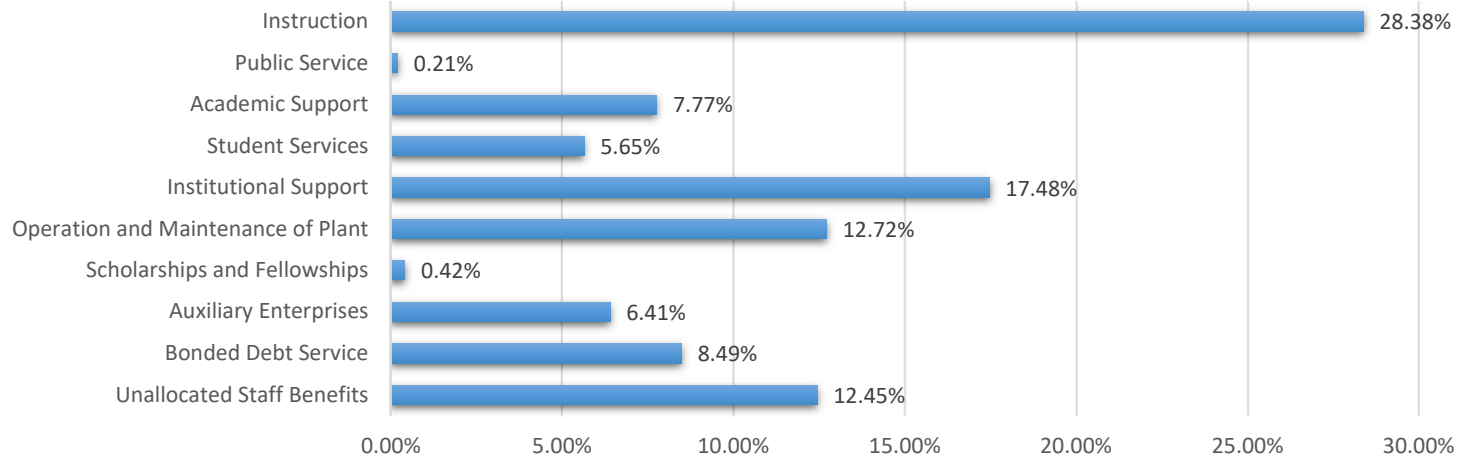
**Victoria College**  
**Operating Budget Summary**  
**District Wide**  
**FY 2024 - 2025**

	Budget for the Year Ending			
	August 31, 2025	%	August 31, 2024	%
<b>REVENUES</b>				
State Funds	\$ 5,626,407	15.60%	\$ 5,334,446	14.85%
Ad Valorem Taxes	17,150,121	47.55%	16,591,354	46.21%
Tuition	5,267,133	14.61%	5,347,932	14.89%
Fees	4,907,120	13.61%	4,985,352	13.88%
Sales and Services of Educational Activities	465,262	1.29%	433,162	1.21%
Investment Income	800,000	2.22%	800,000	2.23%
Auxiliary Enterprises	1,830,900	5.08%	2,447,900	6.82%
Other Income	253,345	0.70%	213,513	0.59%
Transfers	<u>(242,000)</u>	-0.67%	<u>(242,000)</u>	-0.67%
<b>TOTAL REVENUES</b>	<b><u>\$ 36,058,288</u></b>	<b>100.00%</b>	<b><u>\$ 35,911,659</u></b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
Instruction	\$ 10,235,258	28.38%	\$ 9,611,900	26.77%
Public Service	75,069	0.21%	513,009	1.43%
Academic Support	2,800,142	7.77%	2,883,205	8.03%
Student Services	2,036,131	5.65%	2,162,465	6.02%
Institutional Support	6,303,862	17.48%	5,986,423	16.67%
Operation and Maintenance of Plant	4,587,912	12.72%	4,186,776	11.66%
Scholarships and Fellowships	150,000	0.42%	158,000	0.44%
Auxiliary Enterprises	2,311,962	6.41%	2,829,397	7.88%
Bonded Debt Service	3,059,944	8.49%	3,049,760	8.49%
Unallocated Staff Benefits	4,490,672	12.45%	4,521,673	12.59%
Reserve for Contingency	<u>7,336</u>	0.02%	<u>9,051</u>	0.03%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 36,058,288</u></b>	<b>100.00%</b>	<b><u>\$ 35,911,659</u></b>	<b>100.00%</b>

### FY 2024-2025 Budgeted Operating Revenues



### FY 2024-2025 Budgeted Operating Expenditures



**FY 2024-2025 Budgeted Operating Expenditures by Expenditure Type**

	<b>Salaries: Appropriations Eligible</b>	<b>Salaries: Non- Appropriations Eligible</b>	<b>Unallocated Staff Benefits</b>	<b>Total Salaries and Benefits</b>	<b>Other Operating Expenditures</b>	<b>Total Operating Expenditures</b>	<b>Salaries and Benefits to Total Operating Expenditures</b>	<b>Other Operating Expenditures to Total Operating Expenditures</b>
Instruction	\$ 8,917,576	\$ -	\$ -	\$ 8,917,576	\$ 1,325,018	\$ 10,242,594	87.06%	12.94%
Public Service	40,599	-	-	40,599	34,470	75,069	54.08%	45.92%
Academic Support	2,173,058	-	-	2,173,058	627,084	2,800,142	77.61%	22.39%
Student Services	1,756,451	-	-	1,756,451	279,680	2,036,131	86.26%	13.74%
Institutional Support	3,672,072	-	-	3,672,072	2,631,790	6,303,862	58.25%	41.75%
Operation and Maintenance of Plant	-	1,599,432	-	1,599,432	2,988,480	4,587,912	34.86%	65.14%
Scholarships and Fellowships	-	150,000	-	150,000	-	150,000	100.00%	0.00%
Auxiliary Enterprises	-	562,390	-	562,390	1,749,572	2,311,962	24.33%	75.67%
Bonded Debt Service	-	-	-	-	3,059,944	3,059,944	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,490,672	4,490,672	-	4,490,672	100.00%	0.00%
	<u>\$ 16,559,756</u>	<u>\$ 2,311,822</u>	<u>\$ 4,490,672</u>	<u>\$ 23,362,250</u>	<u>\$ 12,696,038</u>	<u>\$ 36,058,288</u>	64.79%	35.21%

**FY 2023-2024 Budgeted Operating Expenditures by Expenditure Type**

	<b>Salaries: Appropriations Eligible</b>	<b>Salaries: Non- Appropriations Eligible</b>	<b>Unallocated Staff Benefits</b>	<b>Total Salaries and Benefits</b>	<b>Other Operating Expenditures</b>	<b>Total Operating Expenditures</b>	<b>Salaries and Benefits to Total Operating Expenditures</b>	<b>Other Operating Expenditures to Total Operating Expenditures</b>
Instruction	\$ 8,504,231	\$ -	\$ -	\$ 8,504,231	\$ 1,116,720	\$ 9,620,951	90.17%	9.83%
Public Service	41,137	-	-	41,137	471,872	513,009	16.59%	83.41%
Academic Support	2,230,026	-	-	2,230,026	653,179	2,883,205	78.69%	21.31%
Student Services	1,740,660	-	-	1,740,660	421,805	2,162,465	84.26%	15.74%
Institutional Support	3,454,020	-	-	3,454,020	2,532,403	5,986,423	59.10%	40.90%
Operation and Maintenance of Plant	-	1,580,871	-	1,580,871	2,605,905	4,186,776	41.87%	58.13%
Scholarships and Fellowships	-	158,000	-	158,000	-	158,000	100.00%	0.00%
Auxiliary Enterprises	-	564,554	-	567,554	2,261,843	2,829,397	18.48%	81.52%
Bonded Debt Service	-	-	-	-	3,049,760	3,049,760	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,521,673	4,521,673	-	4,521,673	100.00%	N/A
	<u>\$ 15,970,074</u>	<u>\$ 2,303,425</u>	<u>\$ 4,521,673</u>	<u>\$ 22,798,172</u>	<u>\$ 13,113,487</u>	<u>\$ 35,911,659</u>	63.48%	36.52%

Victoria College  
Operating Budget  
Revenue Detail  
District Wide  
FY 2024 - 2025

	August 31		Change	
	2025	2024	Dollar	Percent
<b>REVENUES</b>				
<b>STATE FUNDS</b>				
State Appropriations	\$ 5,481,536	\$ 5,334,446	\$ 147,090	2.76%
State Fast Funding	\$ 144,871	\$ -	\$ 144,871	N/A
	5,626,407	5,334,446	291,961	5.47%
<b>AD VALOREM TAXES</b>				
Maintenance and Operations	14,290,177	13,741,594	548,583	3.99%
Debt Service	2,859,944	2,849,760	10,184	0.36%
	17,150,121	16,591,354	558,767	3.37%
<b>TUITION</b>				
State Funded				
Credit Courses				
In District	1,625,652	1,599,976	25,676	1.60%
In District - Dual Enrollment	117,480	126,720	(9,240)	-7.29%
Out of County	1,170,666	1,196,059	(25,393)	-2.12%
Out of County - Dual Enrollment	119,920	161,568	(41,648)	-25.78%
Non-Resident	71,669	69,172	2,497	3.61%
Non-Resident - Dual Enrollment	504	-	504	N/A
Differential Tuition	1,095,407	1,122,622	(27,215)	-2.42%
Non-Credit Courses				
Workforce Education	528,905	515,915	12,990	2.52%
Contract/Customized	144,025	196,345	(52,320)	-26.65%
Allied Health	300,000	215,000	85,000	39.53%
Emergency Medical Services	35,000	35,000	-	0.00%

Victoria College  
Operating Budget  
Revenue Detail  
District Wide  
FY 2024 - 2025

	August 31		Change	
	2025	2024	Dollar	Percent
Police Academy	146,000	122,400	23,600	19.28%
Non-State Funded				
Non-State Funded Continuing Education	421,450	496,200	(74,750)	-15.06%
Summer Camps	10,455	10,955	(500)	-4.56%
Reductions				
TPEG Set Aside	(220,000)	(220,000)	-	0.00%
Waivers and Exemptions	(300,000)	(300,000)	-	0.00%
	5,267,133	5,347,932	(80,799)	-1.51%
<b>FEES</b>				
Credit Courses				
General Fee	1,929,415	1,897,167	32,248	1.70%
General Fee - Dual Enrollment	142,656	175,375	(32,719)	-18.66%
Course Fee	200,000	200,000	-	0.00%
Lab Fee	150,000	150,000	-	0.00%
Out of County Fee	1,190,177	1,216,680	(26,503)	-2.18%
Out of County Fee - Dual Enrollment	129,301	175,032	(45,731)	-26.13%
Technology Fee	1,082,355	1,070,197	12,158	1.14%
Technology Fee - Dual Enrollment	83,216	100,901	(17,685)	0.00%
	4,907,120	4,985,352	(78,232)	-1.57%
<b>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</b>				
Installment Plan Fees	80,000	80,000	-	0.00%
Testing Center				
Fees	225,000	200,000	25,000	12.50%
Commissions	25,000	25,000	-	0.00%
Transcript Fees	40,000	40,000	-	0.00%



Victoria College  
Operating Budget  
Revenue Detail  
District Wide  
FY 2024 - 2025

	August 31		Change	
	2025	2024	Dollar	Percent
Lifelong Learning Membership Fees	42,750	35,650	7,100	19.92%
Media Services	8,000	8,000	-	0.00%
Sports Center Membership Fee	250	250	-	0.00%
Student ID Replacement	200	200	-	0.00%
Student Printing	3,000	3,000	-	0.00%
VC - VISD MOU	41,062	41,062	-	0.00%
	465,262	433,162	32,100	7.41%
<b>INVESTMENT INCOME</b>				
Interest	800,000	800,000	-	0.00%
	800,000	800,000	-	
<b>AUXILIARY ENTERPRISES</b>				
Welder Center for the Performing Arts	525,300	471,300	54,000	11.46%
Bookstore	921,000	1,592,000	(671,000)	-42.15%
Conference Center Rental	383,600	383,600	-	0.00%
Copier Charges	1,000	1,000	-	0.00%
	1,830,900	2,447,900	(617,000)	-25.21%
<b>OTHER INCOME</b>				
Facilities Rental				
Museum of the Coastal Bend	1,250	350	900	257.14%
Sports Center Rental	60,000	45,000	15,000	33.33%
Fines and Fees				
Returned Check Fees	1,000	1,000	-	0.00%
<b>OTHER INCOME - Continued</b>				
Parking Fines	5,000	5,000	-	0.00%

Victoria College  
Operating Budget  
Revenue Detail  
District Wide  
FY 2024 - 2025

	August 31		Change	
	2025	2024	Dollar	Percent
Recovery of Indirect Costs	35,000	35,000	-	0.00%
Pell Grant Administrative Allowance	6,775	7,500	(725)	-9.67%
Gifts and Grants	124,320	99,663	24,657	24.74%
Other Income	15,000	15,000	-	0.00%
Athletic Ticket Sales	-	-	-	0.00%
Recycling Income	<u>5,000</u>	<u>5,000</u>	<u>-</u>	0.00%
	253,345	213,513	39,832	18.66%
<b>TRANSFERS</b>				
Transfers Out				
Pledged Revenue	<u>(242,000)</u>	<u>(242,000)</u>	<u>-</u>	0.00%
	<u>(242,000)</u>	<u>(242,000)</u>	<u>-</u>	0.00%
<b>TOTAL REVENUE</b>	<u>\$ 36,058,288</u>	<u>\$ 35,911,659</u>	<u>\$ 146,629</u>	0.41%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		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	6079	\$ 197,153	\$ 4,683	\$ 201,836	\$ 183,716	\$ 10,884	\$ 194,600	\$ 7,236	3.72%
		<u>197,153</u>	<u>4,683</u>	<u>201,836</u>	<u>183,716</u>	<u>10,884</u>	<u>194,600</u>	<u>7,236</u>	3.72%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>									
Developmental English	6073	72,911	1,658	74,569	46,407	2,999	49,406	25,163	50.93%
English	6103	721,854	4,563	726,417	714,885	4,954	719,839	6,578	0.91%
Speech	6105	113,266	1,442	114,708	107,028	1,433	108,461	6,247	5.76%
Foreign Language	6107	19,645	798	20,443	18,480	789	19,269	1,174	6.09%
Art	6109	142,996	11,887	154,883	144,256	13,478	157,734	(2,851)	-1.81%
Music	6111	163,879	22,825	186,704	161,420	27,029	188,449	(1,745)	-0.93%
Philosophy	6113	40,912	798	41,710	11,016	789	11,805	29,905	253.32%
Humanties	6114	11,799	-	11,799	11,016	-	11,016	783	7.11%
Drama	6115	41,375	1,038	42,413	39,928	1,009	40,937	1,476	3.61%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,050	1,550	-	0.00%
History	6303	338,203	2,382	340,585	317,855	2,373	320,228	20,357	6.36%
Government	6305	262,112	2,062	264,174	244,153	2,053	246,206	17,968	7.30%
Geography	6307	21,731	898	22,629	20,990	789	21,779	850	3.90%
Sociology	6309	11,750	818	12,568	12,868	809	13,677	(1,109)	-8.11%
Economics	6311	70,472	1,218	71,690	71,613	1,209	72,822	(1,132)	-1.55%
Psychology	6313	214,531	2,142	216,673	189,233	2,133	191,366	25,307	13.22%
Interdisciplinary Education	6315	<u>1,967</u>	<u>-</u>	<u>1,967</u>	<u>1,836</u>	<u>-</u>	<u>1,836</u>	<u>131</u>	7.14%
		<u>2,249,903</u>	<u>55,579</u>	<u>2,305,482</u>	<u>2,113,484</u>	<u>62,896</u>	<u>2,176,380</u>	<u>129,102</u>	5.93%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2024 - 2025

		Budget for the Year Ending						Change	
		August 31, 2025			August 31, 2024				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	128,861	2,773	131,634	116,081	4,664	120,745	10,889	9.02%
Mathematics	6203	471,672	3,923	475,595	415,618	4,814	420,432	55,163	13.12%
Physics	6205	73,802	3,548	77,350	69,594	4,789	74,383	2,967	3.99%
Engineering	6206	22,757	998	23,755	3,797	789	4,586	19,169	417.99%
Biology	6207	592,463	33,113	625,576	573,721	41,354	615,075	10,501	1.71%
Chemistry	6209	74,460	10,808	85,268	75,956	11,099	87,055	(1,787)	-2.05%
Geology	6211	41,426	2,458	43,884	103,138	3,049	106,187	(62,303)	-58.67%
Physical Education	6213	75,707	3,698	79,405	71,567	3,839	75,406	3,999	5.30%
		1,481,148	61,319	1,542,467	1,429,472	74,397	1,503,869	38,598	2.57%
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,550,255	194,349	1,744,604	1,307,637	172,432	1,480,069	264,535	17.87%
Licensed Vocational Nursing - Victoria	6416	479,782	113,633	593,415	536,184	113,516	649,700	(56,285)	-8.66%
Licensed Vocational Nursing - Gonzales	6421	167,080	57,238	224,318	250,252	60,913	311,165	(86,847)	-27.91%
Licensed Vocational Nursing - Hallettsville	6429	185,680	61,893	247,573	324,766	61,893	386,659	(139,086)	-35.97%
Respiratory Therapy Technology	6433	307,129	33,128	340,257	309,473	28,439	337,912	2,345	0.69%
Physical Therapy Assistant	6439	234,970	27,178	262,148	240,270	14,571	254,841	7,307	2.87%
		2,924,896	487,419	3,412,315	2,968,582	451,764	3,420,346	(8,031)	-0.23%
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	158,463	2,183	160,646	167,894	1,924	169,818	(9,172)	-5.40%
Computer Information Systems	6509	212,000	7,048	219,048	256,483	14,189	270,672	(51,624)	-19.07%
Emergency Medical Technology	6511	305,405	51,810	357,215	231,656	56,247	287,903	69,312	24.07%
Police Academy	6513	144,741	38,780	183,521	138,375	35,271	173,646	9,875	5.69%
Process Technology	6515	164,307	15,148	179,455	157,878	15,739	173,617	5,838	3.36%
Electronics and Instrumentation	6517	300,980	12,548	313,528	303,953	13,839	317,792	(4,264)	-1.34%
Welding	6519	128,369	47,061	175,430	127,205	37,839	165,044	10,386	6.29%
Criminal Justice	6521	67,856	1,273	69,129	65,981	1,264	67,245	1,884	2.80%
		1,482,121	175,851	1,657,972	1,449,425	176,312	1,625,737	32,235	1.98%
TOTAL INSTRUCTION: CREDIT COURSES		8,335,221	784,851	9,120,072	8,144,679	776,253	8,920,932	199,140	2.23%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2024 - 2025

		Budget for the Year Ending						Change	
		August 31, 2025			August 31, 2024				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	990	825	1,815	1,365	1,085	2,450	(635)	-25.92%
Language Communications	4117	1,800	600	2,400	1,800	600	2,400	-	0.00%
Computer Information Systems	4120	6,960	3,235	10,195	6,960	3,235	10,195	-	0.00%
Truck Driving	4129	235,909	200,280	436,189	-	-	-	436,189	N/A
Industrial Technology	4130	78,000	108,380	186,380	78,600	116,790	195,390	(9,010)	-4.61%
Emergency Medical Services	4135	82,066	7,848	89,914	82,827	13,589	96,416	(6,502)	-6.74%
Electrical	4139	46,620	29,098	75,718	51,380	27,254	78,634	(2,916)	-3.71%
HVAC	4140	32,160	21,472	53,632	26,400	20,670	47,070	6,562	13.94%
Welding	4141	15,240	19,300	34,540	10,920	19,820	30,740	3,800	12.36%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	9,000	9,490	18,490	9,000	12,630	21,630	(3,140)	-14.52%
Medical Coding	4145	1,875	14,600	16,475	1,875	19,600	21,475	(5,000)	-23.28%
Medication Aide	4146	3,990	1,150	5,140	7,980	5,100	13,080	(7,940)	-60.70%
Nurse Aide	4147	15,000	12,300	27,300	15,000	6,500	21,500	5,800	26.98%
Phlebotomy	4148	4,400	9,900	14,300	4,400	7,900	12,300	2,000	16.26%
Pharmacy Tech	4149	2,625	5,000	7,625	4,925	5,000	9,925	(2,300)	-23.17%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
EKG Technician	4151	10,080	4,210	14,290	10,080	2,710	12,790	1,500	11.73%
Mental Health Technician	4152	3,600	1,760	5,360	-	-	-	5,360	N/A
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		569,415	458,348	1,027,763	332,612	271,383	603,995	423,768	70.16%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	510	275	785	510	275	785	-	0.00%
Language Communications	4202	450	180	630	450	180	630	-	0.00%
Computer Information Systems	4205	840	600	1,440	840	600	1,440	-	0.00%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
District Wide  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Truck Driving	4214	100	50	150	100	50	150	-	0.00%
Industrial Technology	4215	1,040	30,778	31,818	15,040	41,278	56,318	(24,500)	-43.50%
Emergency Medical Services	4220	<u>10,000</u>	<u>12,650</u>	<u>22,650</u>	<u>10,000</u>	<u>12,650</u>	<u>22,650</u>	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		<u>12,940</u>	<u>44,533</u>	<u>57,473</u>	<u>26,940</u>	<u>55,033</u>	<u>81,973</u>	<u>(24,500)</u>	<u>-29.89%</u>
<b>INSTRUCTIONAL TECHNOLOGY INITIATIVE</b>	<b>6047</b>	<u>-</u>	<u>29,950</u>	<u>29,950</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>24,950</u>	<u>499.00%</u>
<b>TOTAL INSTRUCTION</b>		<u>8,917,576</u>	<u>1,317,682</u>	<u>10,235,258</u>	<u>8,504,231</u>	<u>1,107,669</u>	<u>9,611,900</u>	<u>623,358</u>	<u>6.49%</u>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	9,480	3,000	12,480	9,900	2,500	12,400	80	0.65%
Lifelong Learning Institute	4303	17,119	17,050	34,169	16,537	16,600	33,137	1,032	3.11%
Summer Camps	4305	-	6,030	6,030	1,200	6,080	7,280	(1,250)	-17.17%
Motorcycle Safety	4308	14,000	8,390	22,390	13,500	9,540	23,040	(650)	-2.82%
Truck Driving	4311	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>437,152</u>	<u>437,152</u>	<u>(437,152)</u>	<u>-100.00%</u>
<b>TOTAL PUBLIC SERVICE</b>		<u>40,599</u>	<u>34,470</u>	<u>75,069</u>	<u>41,137</u>	<u>471,872</u>	<u>513,009</u>	<u>(437,940)</u>	<u>-85.37%</u>
<b>ACADEMIC SUPPORT</b>									
Museum of the Coastal Bend	1005	142,715	5,596	148,311	144,697	12,627	157,324	(9,013)	-5.73%
Division, Office, Continuing Education	4111	201,033	10,623	211,656	194,212	12,609	206,821	4,835	2.34%
Office, Industrial Programs	4114	137,399	20,468	157,867	132,714	15,459	148,173	9,694	6.54%
Office, Allied Health - Non-Credit	4134	185,287	10,248	195,535	181,586	11,264	192,850	2,685	1.39%
The Tutoring Center	5011	178,309	10,303	188,612	175,735	11,044	186,779	1,833	0.98%
Office, Executive Vice President, Chief Academic Officer	6001	172,956	9,498	182,454	167,086	11,489	178,575	3,879	2.17%
Gonzales Center Office	6010	312,552	127,675	440,227	274,001	140,025	414,026	26,201	6.33%
Lyceum	6035	-	35,000	35,000	-	35,000	35,000	-	0.00%
Distance Education	6038	86,556	53,138	139,694	193,451	66,789	260,240	(120,546)	-46.32%
Prison Education	6040	20,826	-	20,826	-	-	-	20,826	N/A
Faculty Staff Development	6041	-	22,000	22,000	-	29,000	29,000	(7,000)	-24.14%

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District Wide  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Division Office, Academic Support and Student Success	6071	159,783	8,803	168,586	153,784	10,094	163,878	4,708	2.87%
Academic Coaching	6080	142,656	6,688	149,344	155,163	7,279	162,442	(13,098)	-8.06%
Division Office, Arts, Humanities and Social Sciences	6101	400	5,827	6,227	400	4,718	5,118	1,109	21.67%
Division Office, Science, Mathematics and Physical Education	6201	135,989	13,258	149,247	170,711	20,249	190,960	(41,713)	-21.84%
Division Office, Allied Health	6401	-	6,998	6,998	-	10,326	10,326	(3,328)	-32.23%
Division Office, Career & Technical Education	6501	159,259	8,407	167,666	153,828	9,735	163,563	4,103	2.51%
Library	6701	<u>137,338</u>	<u>247,254</u>	<u>384,592</u>	<u>132,658</u>	<u>244,372</u>	<u>377,030</u>	<u>7,562</u>	2.01%
<b>TOTAL ACADEMIC SUPPORT</b>		<b><u>2,173,058</u></b>	<b><u>627,084</u></b>	<b><u>2,800,142</u></b>	<b><u>2,230,026</u></b>	<b><u>653,179</u></b>	<b><u>2,883,205</u></b>	<b><u>(83,063)</u></b>	<b>-2.88%</b>
<b>STUDENT SERVICES</b>									
Office, Vice President of Student Services	5001	164,355	11,165	175,520	152,949	17,989	170,938	4,582	2.68%
Registrar	5003	235,658	21,648	257,306	223,000	27,489	250,489	6,817	2.72%
Advising and Counseling	5004	404,746	31,818	436,564	389,235	50,101	439,336	(2,772)	-0.63%
Financial Aid	5005	234,590	21,098	255,688	228,606	34,889	263,495	(7,807)	-2.96%
Student Life Office	5006	99,062	28,420	127,482	97,387	29,413	126,800	682	0.54%
Student Testing & Assessment	5008	201,030	27,748	228,778	187,463	31,089	218,552	10,226	4.68%
Orientation	5010	-	7,198	7,198	-	14,644	14,644	(7,446)	-50.85%
Pre-College Programs	5012	321,190	36,448	357,638	284,194	45,339	329,533	28,105	8.53%
Athletics	5015	45,820	36,748	82,568	102,826	71,896	174,722	(92,154)	-52.74%
Cross Country	5016	30,000	12,798	42,798	15,000	22,989	37,989	4,809	12.66%
Basketball	5017	-	-	-	30,000	28,989	58,989	(58,989)	-100.00%
Volleyball	5018	20,000	11,693	31,693	30,000	28,989	58,989	(27,296)	-46.27%
Sports Center	5019	-	6,248	6,248	-	7,989	7,989	(1,741)	-21.79%
Student Services - Tech Plan	5090	<u>-</u>	<u>26,650</u>	<u>26,650</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>16,650</u>	166.50%
<b>TOTAL STUDENT SERVICES</b>		<b><u>1,756,451</u></b>	<b><u>279,680</u></b>	<b><u>2,036,131</u></b>	<b><u>1,740,660</u></b>	<b><u>421,805</u></b>	<b><u>2,162,465</u></b>	<b><u>(126,334)</u></b>	<b>-5.84%</b>

Victoria College  
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Expenditure Summary - Salaries and Operating Expense  
District Wide  
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		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>INSTITUTIONAL SUPPORT</b>									
President	1001	320,300	12,048	332,348	303,827	13,839	317,666	14,682	4.62%
Governing Board	1003	-	798	798	-	40,789	40,789	(39,991)	-98.04%
Governmental Affairs	1004	-	15,000	15,000	-	13,000	13,000	2,000	15.38%
Office, Vice President of Administrative Services	2001	167,430	5,560	172,990	161,751	5,601	167,352	5,638	3.37%
Business Office	2002	232,054	22,398	254,452	224,147	22,532	246,679	7,773	3.15%
Business Office: A/R - Payments	2003	100,183	6,498	106,681	97,642	6,939	104,581	2,100	2.01%
Purchasing	2006	86,355	7,348	93,703	83,411	7,239	90,650	3,053	3.37%
Central Stores	2007	38,885	1,198	40,083	37,561	1,189	38,750	1,333	3.44%
Human Resources	2010	256,299	70,598	326,897	248,015	69,889	317,904	8,993	2.83%
Faculty/Staff Development	2012	3,060	10,000	13,060	2,789	11,500	14,289	(1,229)	-8.60%
Technology Services	2015	675,081	(53,915)	621,166	654,090	(32,305)	621,785	(619)	-0.10%
Campus Security	2040	417,814	21,043	438,857	404,198	21,074	425,272	13,585	3.19%
Institutional Support - Tech Plan	2090	-	1,629,370	1,629,370	-	1,513,741	1,513,741	115,629	7.64%
Foundation Advancement	4003	263,696	33,098	296,794	254,734	33,589	288,323	8,471	2.94%
Foundation - Capital Campaign	4004	-	25,000	25,000	-	10,000	10,000	15,000	150.00%
Marketing & Communications	4005	386,729	142,798	529,527	357,307	159,779	517,086	12,441	2.41%
Printing & Mail Service	4006	66,062	83,939	150,001	63,807	85,630	149,437	564	0.38%
Central Telephone Service	4007	-	56,400	56,400	-	57,900	57,900	(1,500)	-2.59%
Grants Administration	4009	178,379	8,698	187,077	171,440	12,389	183,829	3,248	1.77%
Reaffirmation - SACS	6014	-	14,450	14,450	-	36,450	36,450	(22,000)	-60.36%
Effectiveness, Research & Assessment	6015	256,428	24,811	281,239	172,156	10,180	182,336	98,903	54.24%
Strategic Initiatives	6024	-	4,000	4,000	-	-	-	4,000	N/A
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%
Commencement	6031	-	14,170	14,170	-	15,920	15,920	(1,750)	-10.99%
College Information System	6050	223,317	5,798	229,115	217,145	5,789	222,934	6,181	2.77%
General Institutional	7001	-	444,934	444,934	-	381,000	381,000	63,934	16.78%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>3,672,072</b>	<b>2,631,790</b>	<b>6,303,862</b>	<b>3,454,020</b>	<b>2,532,403</b>	<b>5,986,423</b>	<b>317,439</b>	<b>5.30%</b>



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		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>OPERATION AND MAINTENANCE OF PLANT</b>									
General Services	2026	128,134	1,181,650	1,309,784	123,918	891,449	1,015,367	294,417	29.00%
Building Maintenance	2029	466,485	176,258	642,743	454,581	184,129	638,710	4,033	0.63%
Custodial Services	2032	781,399	(49,784)	731,615	783,915	(55,870)	728,045	3,570	0.49%
Grounds Maintenance	2035	223,414	49,677	273,091	218,457	51,518	269,975	3,116	1.15%
Utilities	2036	-	806,274	806,274	-	810,274	810,274	(4,000)	-0.49%
Major Repairs & Renovations	2037	-	824,405	824,405	-	724,405	724,405	100,000	13.80%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<b>1,599,432</b>	<b>2,988,480</b>	<b>4,587,912</b>	<b>1,580,871</b>	<b>2,605,905</b>	<b>4,186,776</b>	<b>401,136</b>	<b>9.58%</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>2050</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>158,000</b>	<b>-</b>	<b>158,000</b>	<b>(8,000)</b>	<b>-5.06%</b>
<b>AUXILIARY SERVICES</b>									
Welder Center for the Performing Arts	1011	194,473	440,847	635,320	175,580	472,749	648,329	(13,009)	-2.01%
Bookstore	2061	139,462	779,353	918,815	166,000	1,250,878	1,416,878	(498,063)	-35.15%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Official Functions	4051	-	40,000	40,000	-	25,000	25,000	15,000	60.00%
Faculty and Dependent Scholarships	4053	-	26,000	26,000	-	23,000	23,000	3,000	13.04%
Music Scholarships	4055	-	13,000	13,000	-	16,000	16,000	(3,000)	-18.75%
VC/UH-V Tuition Exchange Scholarships	4060	-	1,000	1,000	-	3,000	3,000	(2,000)	-66.67%
Conference Center	4090	220,247	303,739	523,986	217,158	334,655	551,813	(27,827)	-5.04%
Student Center Operations	5051	8,208	47,303	55,511	8,816	48,266	57,082	(1,571)	-2.75%
Student Life Office - Student Organizations	5052	-	31,130	31,130	-	30,130	30,130	1,000	3.32%
Coin Operated Copiers	6706	-	-	-	-	8,165	8,165	(8,165)	-100.00%
<b>TOTAL AUXILIARY ENTERPRISES</b>		<b>562,390</b>	<b>1,749,572</b>	<b>2,311,962</b>	<b>567,554</b>	<b>2,261,843</b>	<b>2,829,397</b>	<b>(517,435)</b>	<b>-18.29%</b>
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>		<b>\$ 18,871,578</b>	<b>\$ 9,628,758</b>	<b>\$ 28,500,336</b>	<b>\$ 18,276,499</b>	<b>\$ 10,054,676</b>	<b>\$ 28,331,175</b>	<b>\$ 169,161</b>	<b>0.60%</b>

595,079

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Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
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		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		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	6079	\$ 195,187	\$ 4,683	\$ 199,870	\$ 181,880	\$ 10,884	\$ 192,764	\$ 7,106	3.69%
		195,187	4,683	199,870	181,880	10,884	192,764	7,106	3.69%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>									
Developmental English	6073	64,392	1,658	66,050	37,839	2,999	40,838	25,212	61.74%
English	6103	721,854	4,563	726,417	714,885	4,954	719,839	6,578	0.91%
Speech	6105	113,266	1,442	114,708	107,028	1,433	108,461	6,247	5.76%
Foreign Language	6107	19,645	798	20,443	18,480	789	19,269	1,174	6.09%
Art	6109	142,996	11,887	154,883	144,256	13,478	157,734	(2,851)	-1.81%
Music	6111	163,879	22,825	186,704	161,420	27,029	188,449	(1,745)	-0.93%
Philosophy	6113	40,912	798	41,710	11,016	789	11,805	29,905	253.32%
Humanties	6114	11,799	-	11,799	11,016	-	11,016	783	7.11%
Drama	6115	41,375	1,038	42,413	39,928	1,009	40,937	1,476	3.61%
Fine Arts Gallery	6117	500	1,050	1,550	500	1,050	1,550	-	0.00%
History	6303	338,203	2,382	340,585	312,347	2,373	314,720	25,865	8.22%
Government	6305	262,112	2,062	264,174	244,153	2,053	246,206	17,968	7.30%
Geography	6307	21,731	898	22,629	20,990	789	21,779	850	3.90%
Sociology	6309	11,750	818	12,568	12,868	809	13,677	(1,109)	-8.11%
Economics	6311	70,472	1,218	71,690	71,613	1,209	72,822	(1,132)	-1.55%
Psychology	6313	204,698	2,142	206,840	183,725	2,133	185,858	20,982	11.29%
Interdisciplinary Education	6315	1,967	-	1,967	1,836	-	1,836	131	7.14%
		2,231,551	55,579	2,287,130	2,093,900	62,896	2,156,796	130,334	6.04%
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>									
Developmental Mathematics	6077	124,801	2,773	127,574	112,284	4,664	116,948	10,626	9.09%
Mathematics	6203	469,579	3,923	473,502	413,657	4,814	418,471	55,031	13.15%
Physics	6205	73,802	3,548	77,350	69,594	4,789	74,383	2,967	3.99%
Engineering	6206	22,757	998	23,755	3,797	789	4,586	19,169	417.99%
Biology	6207	565,818	26,613	592,431	546,056	34,854	580,910	11,521	1.98%

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		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Chemistry	6209	74,460	10,808	85,268	75,956	11,099	87,055	(1,787)	-2.05%
Geology	6211	41,426	2,458	43,884	103,138	3,049	106,187	(62,303)	-58.67%
Physical Education	6213	75,707	3,698	79,405	71,567	3,839	75,406	3,999	5.30%
		<u>1,448,350</u>	<u>54,819</u>	<u>1,503,169</u>	<u>1,396,049</u>	<u>67,897</u>	<u>1,463,946</u>	<u>39,223</u>	<u>2.68%</u>
<b>ALLIED HEALTH DIVISION</b>									
Associate Degree Nursing	6403	1,550,255	194,349	1,744,604	1,307,637	172,432	1,480,069	264,535	17.87%
Licensed Vocational Nursing - Victoria	6416	479,782	113,633	593,415	536,184	113,516	649,700	(56,285)	-8.66%
Licensed Vocational Nursing - Hallettsville	6429	185,680	61,893	247,573	324,766	61,893	386,659	(139,086)	-35.97%
Respiratory Therapy Technology	6433	307,129	33,128	340,257	309,473	28,439	337,912	2,345	0.69%
Physical Therapy Assistant	6439	234,970	27,178	262,148	240,270	14,571	254,841	7,307	2.87%
		<u>2,757,816</u>	<u>430,181</u>	<u>3,187,997</u>	<u>2,718,330</u>	<u>390,851</u>	<u>3,109,181</u>	<u>78,816</u>	<u>2.53%</u>
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>									
Business Management	6505	158,463	2,183	160,646	167,894	1,924	169,818	(9,172)	-5.40%
Computer Information Systems	6509	212,000	7,048	219,048	256,483	14,189	270,672	(51,624)	-19.07%
Emergency Medical Technology	6511	305,405	51,810	357,215	231,656	56,247	287,903	69,312	24.07%
Police Academy	6513	144,741	38,780	183,521	138,375	35,271	173,646	9,875	5.69%
Process Technology	6515	164,307	15,148	179,455	157,878	15,739	173,617	5,838	3.36%
Electronics and Instrumentation	6517	300,980	12,548	313,528	303,953	13,839	317,792	(4,264)	-1.34%
Welding	6519	128,369	47,061	175,430	127,205	37,839	165,044	10,386	6.29%
Criminal Justice	6521	67,856	1,273	69,129	65,981	1,264	67,245	1,884	2.80%
		<u>1,482,121</u>	<u>175,851</u>	<u>1,657,972</u>	<u>1,449,425</u>	<u>176,312</u>	<u>1,625,737</u>	<u>32,235</u>	<u>1.98%</u>
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>		<u>8,115,025</u>	<u>721,113</u>	<u>8,836,138</u>	<u>7,839,584</u>	<u>708,840</u>	<u>8,548,424</u>	<u>287,714</u>	<u>3.37%</u>

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	510	475	985	885	735	1,620	(635)	-39.20%
Language Communications	4117	900	300	1,200	900	300	1,200	-	0.00%
Computer Information Systems	4120	4,800	2,385	7,185	4,800	2,385	7,185	-	0.00%
Industrial Technology	4130	45,760	86,046	131,806	51,400	105,620	157,020	(25,214)	-16.06%
Emergency Medical Services	4135	72,066	6,298	78,364	72,827	8,789	81,616	(3,252)	-3.98%
Electrical	4139	26,740	18,588	45,328	35,000	18,500	53,500	(8,172)	-15.27%
HVAC	4140	19,320	13,500	32,820	19,320	14,160	33,480	(660)	-1.97%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	4,500	6,190	10,690	4,500	6,190	10,690	-	0.00%
Medical Coding	4145	1,875	14,600	16,475	1,875	19,600	21,475	(5,000)	-23.28%
Medication Aide	4146	3,990	1,150	5,140	3,990	2,550	6,540	(1,400)	-21.41%
Nurse Aide	4147	8,400	6,750	15,150	8,400	3,750	12,150	3,000	24.69%
Phlebotomy	4148	4,400	9,900	14,300	4,400	7,900	12,300	2,000	16.26%
Pharmacy Tech	4149	2,625	2,700	5,325	2,625	2,700	5,325	-	0.00%
Veterinary Assistant	4150	2,000	2,000	4,000	2,000	2,000	4,000	-	0.00%
EKG Technician	4151	10,080	4,210	14,290	10,080	2,710	12,790	1,500	11.73%
Mental Health Technician	4152	1,800	880	2,680	-	-	-	2,680	N/A
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>		<b>435,415</b>	<b>337,102</b>	<b>772,517</b>	<b>240,102</b>	<b>204,789</b>	<b>444,891</b>	<b>327,626</b>	<b>73.64%</b>
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	375	225	600	375	225	600	-	0.00%
Language Communications	4202	450	180	630	450	180	630	-	0.00%
Computer Information Systems	4205	600	400	1,000	600	400	1,000	-	0.00%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Truck Driving	4214	100	50	150	100	50	150	-	0.00%
Industrial Technology	4215	800	29,278	30,078	14,800	39,778	54,578	(24,500)	-44.89%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,650	22,650	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		<b>12,325</b>	<b>42,783</b>	<b>55,108</b>	<b>26,325</b>	<b>53,283</b>	<b>79,608</b>	<b>(24,500)</b>	<b>-30.78%</b>
<b>INSTRUCTIONAL TECHNOLOGY INITIATIVE</b>	6047	-	29,950	29,950	-	5,000	5,000	24,950	499.00%
<b>TOTAL INSTRUCTION</b>		<b>8,562,765</b>	<b>1,130,948</b>	<b>9,693,713</b>	<b>8,106,011</b>	<b>971,912</b>	<b>9,077,923</b>	<b>615,790</b>	<b>6.78%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>									
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>									
Personal Enrichment	4301	8,220	500	8,720	8,640	1,500	10,140	(1,420)	-14.00%
Lifelong Learning Institute	4303	17,119	16,200	33,319	16,537	15,750	32,287	1,032	3.20%
Summer Camps	4305	-	6,030	6,030	1,200	5,730	6,930	(900)	-12.99%
Motorcycle Safety	4308	14,000	8,390	22,390	13,500	9,540	23,040	(650)	-2.82%
Truck Driving	4311	-	-	-	-	331,836	331,836	(331,836)	-100.00%
<b>TOTAL PUBLIC SERVICE</b>		<b>39,339</b>	<b>31,120</b>	<b>70,459</b>	<b>39,877</b>	<b>364,356</b>	<b>404,233</b>	<b>(333,774)</b>	<b>-82.57%</b>
<b>ACADEMIC SUPPORT</b>									
Museum of the Coastal Bend	1005	142,715	5,596	148,311	144,697	12,627	157,324	(9,013)	-5.73%
Division, Office, Continuing Education	4111	201,033	10,623	211,656	194,212	12,609	206,821	4,835	2.34%
Office, Industrial Programs	4114	137,399	20,468	157,867	132,714	15,459	148,173	9,694	6.54%
Office, Allied Heath - Non-Credit	4134	185,287	10,248	195,535	181,586	11,264	192,850	2,685	1.39%
The Tutoring Center	5011	178,309	10,303	188,612	175,735	11,044	186,779	1,833	0.98%
Office, Executive Vice President, Chief Academic Officer	6001	172,956	9,498	182,454	167,086	11,489	178,575	3,879	2.17%
Lyceum	6035	-	35,000	35,000	-	35,000	35,000	-	0.00%
Distance Education	6038	86,556	53,138	139,694	193,451	66,789	260,240	(120,546)	-46.32%
Prison Education	6040	20,826	-	20,826	-	-	-	20,826	N/A
Faculty Staff Development	6041	-	22,000	22,000	-	29,000	29,000	(7,000)	-24.14%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Division Office, Academic Support and Student Success	6071	159,783	8,803	168,586	153,784	10,094	163,878	4,708	2.87%
Academic Coaching	6080	142,656	6,688	149,344	155,163	7,279	162,442	(13,098)	-8.06%
Division Office, Arts, Humanities and Social Sciences	6101	400	5,827	6,227	400	4,718	5,118	1,109	21.67%
Division Office, Science, Mathematics and Physical Education	6201	135,989	13,258	149,247	170,711	20,249	190,960	(41,713)	-21.84%
Division Office, Allied Health	6401	-	6,998	6,998	-	10,326	10,326	(3,328)	-32.23%
Division Office, Career & Technical Education	6501	159,259	8,407	167,666	153,828	9,735	163,563	4,103	2.51%
Library	6701	137,338	247,254	384,592	132,658	244,372	377,030	7,562	2.01%
<b>TOTAL ACADEMIC SUPPORT</b>		<u>1,860,506</u>	<u>499,409</u>	<u>2,359,915</u>	<u>1,956,025</u>	<u>513,154</u>	<u>2,469,179</u>	<u>(109,264)</u>	-4.43%
<b>STUDENT SERVICES</b>									
Office, Vice President of Student Services	5001	164,355	11,165	175,520	152,949	17,989	170,938	4,582	2.68%
Registrar	5003	235,658	21,648	257,306	223,000	27,489	250,489	6,817	2.72%
Advising and Counseling	5004	404,746	31,818	436,564	389,235	50,101	439,336	(2,772)	-0.63%
Financial Aid	5005	234,590	21,098	255,688	228,606	34,889	263,495	(7,807)	-2.96%
Student Life Office	5006	99,062	28,420	127,482	97,387	29,413	126,800	682	0.54%
Student Testing & Assessment	5008	201,030	27,748	228,778	187,463	31,089	218,552	10,226	4.68%
Orientation	5010	-	7,198	7,198	-	14,644	14,644	(7,446)	-50.85%
Pre-College Programs	5012	321,190	36,448	357,638	284,194	45,339	329,533	28,105	8.53%
Athletics	5015	45,820	36,748	82,568	102,826	71,896	174,722	(92,154)	-52.74%
Cross Country	5016	30,000	12,798	42,798	15,000	22,989	37,989	4,809	12.66%
Basketball	5017	-	-	-	30,000	28,989	58,989	(58,989)	-100.00%
Volleyball	5018	20,000	11,693	31,693	30,000	28,989	58,989	(27,296)	-46.27%
Sports Center	5019	-	6,248	6,248	-	7,989	7,989	(1,741)	-21.79%
Student Services - Tech Plan	5090	-	26,650	26,650	-	10,000	10,000	16,650	166.50%
<b>TOTAL STUDENT SERVICES</b>		<u>1,756,451</u>	<u>279,680</u>	<u>2,036,131</u>	<u>1,740,660</u>	<u>421,805</u>	<u>2,162,465</u>	<u>(126,334)</u>	-5.84%

Victoria College  
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Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>INSTITUTIONAL SUPPORT</b>									
President	1001	320,300	12,048	332,348	303,827	13,839	317,666	14,682	4.62%
Governing Board	1003	-	798	798	-	40,789	40,789	(39,991)	-98.04%
Governmental Affairs	1004	-	15,000	15,000	-	13,000	13,000	2,000	15.38%
Office, Vice President of Administrative Services	2001	167,430	5,560	172,990	161,751	5,601	167,352	5,638	3.37%
Business Office	2002	232,054	22,398	254,452	224,147	22,532	246,679	7,773	3.15%
Business Office: A/R - Payments	2003	100,183	6,498	106,681	97,642	6,939	104,581	2,100	2.01%
Purchasing	2006	86,355	7,348	93,703	83,411	7,239	90,650	3,053	3.37%
Central Stores	2007	38,885	1,198	40,083	37,561	1,189	38,750	1,333	3.44%
Human Resources	2010	256,299	70,598	326,897	248,015	69,889	317,904	8,993	2.83%
Faculty/Staff Development	2012	3,060	10,000	13,060	2,789	11,500	14,289	(1,229)	-8.60%
Technology Services	2015	675,081	(53,915)	621,166	654,090	(32,305)	621,785	(619)	-0.10%
Campus Security	2040	401,409	20,643	422,052	388,583	21,074	409,657	12,395	3.03%
Institutional Support - Tech Plan	2090	-	1,629,370	1,629,370	-	1,513,741	1,513,741	115,629	7.64%
Foundation Advancement	4003	263,696	33,098	296,794	254,734	33,589	288,323	8,471	2.94%
Foundation - Capital Campaign	4004	-	25,000	25,000	-	10,000	10,000	15,000	150.00%
Marketing & Communications	4005	386,729	142,798	529,527	357,307	159,779	517,086	12,441	2.41%
Printing & Mail Service	4006	66,062	83,939	150,001	63,807	85,630	149,437	564	0.38%
Central Telephone Service	4007	-	56,400	56,400	-	57,900	57,900	(1,500)	-2.59%
Grants Administration	4009	178,379	8,698	187,077	171,440	12,389	183,829	3,248	1.77%
Reaffirmation - SACS	6014	-	14,450	14,450	-	36,450	36,450	(22,000)	-60.36%
Effectiveness, Research & Assessment	6015	256,428	24,811	281,239	172,156	10,180	182,336	98,903	54.24%
Strategic Initiatives	6024	-	4,000	4,000	-	-	-	4,000	N/A
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%
Commencement	6031	-	14,170	14,170	-	15,920	15,920	(1,750)	-10.99%
College Information System	6050	223,317	5,798	229,115	217,145	5,789	222,934	6,181	2.77%
General Institutional	7001	-	444,934	444,934	-	381,000	381,000	63,934	16.78%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<u>3,655,667</u>	<u>2,631,390</u>	<u>6,287,057</u>	<u>3,438,405</u>	<u>2,532,403</u>	<u>5,970,808</u>	<u>316,249</u>	<u>5.30%</u>

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Victoria Campus  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
Organization		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>OPERATION AND MAINTENANCE OF PLANT</b>									
General Services	2026	128,134	1,181,650	1,309,784	123,918	891,449	1,015,367	294,417	29.00%
Building Maintenance	2029	450,329	175,858	626,187	438,984	184,129	623,113	3,074	0.49%
Custodial Services	2032	749,882	(50,184)	699,698	753,473	(55,870)	697,603	2,095	0.30%
Grounds Maintenance	2035	223,414	49,677	273,091	218,457	51,518	269,975	3,116	1.15%
Utilities	2036	-	806,274	806,274	-	810,274	810,274	(4,000)	-0.49%
Major Repairs & Renovations	2037	-	824,405	824,405	-	724,405	724,405	100,000	13.80%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<u>1,551,759</u>	<u>2,987,680</u>	<u>4,539,439</u>	<u>1,534,832</u>	<u>2,605,905</u>	<u>4,140,737</u>	<u>398,702</u>	9.63%
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>	2050	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>158,000</u>	<u>-</u>	<u>158,000</u>	<u>(8,000)</u>	-5.06%
<b>AUXILIARY SERVICES</b>									
Welder Center for the Performing Arts	1011	194,473	440,847	635,320	175,580	472,749	648,329	(13,009)	-2.01%
Bookstore	2061	139,462	779,353	918,815	166,000	1,250,878	1,416,878	(498,063)	-35.15%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Official Functions	4051	-	40,000	40,000	-	25,000	25,000	15,000	60.00%
Faculty and Dependent Scholarships	4053	-	26,000	26,000	-	23,000	23,000	3,000	13.04%
Music Scholarships	4055	-	13,000	13,000	-	16,000	16,000	(3,000)	-18.75%
VC/UH-V Tuition Exchange Scholarships	4060	-	1,000	1,000	-	3,000	3,000	(2,000)	-66.67%
Conference Center	4090	220,247	303,739	523,986	217,158	334,655	551,813	(27,827)	-5.04%
Student Center Operations	5051	8,208	47,303	55,511	8,816	48,266	57,082	(1,571)	-2.75%
Student Life Office - Student Organizations	5052	-	31,130	31,130	-	30,130	30,130	1,000	3.32%
Coin Operated Copiers	6706	-	-	-	-	8,165	8,165	(8,165)	-100.00%
<b>TOTAL AUXILIARY ENTERPRISES</b>		<u>562,390</u>	<u>1,749,572</u>	<u>2,311,962</u>	<u>567,554</u>	<u>2,261,843</u>	<u>2,829,397</u>	<u>(517,435)</u>	-18.29%
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>		<u>\$ 18,138,877</u>	<u>\$ 9,309,799</u>	<u>\$ 27,448,676</u>	<u>\$ 17,541,364</u>	<u>\$ 9,671,378</u>	<u>\$ 27,212,742</u>	<u>\$ 235,934</u>	0.87%



Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Victoria Campus  
FY 2024 - 2025

								August 31			
								2025	2024	Change	
Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances		Total Salaries	Prior Year Total	Dollar	Percent
<b>INSTRUCTION: CREDIT COURSES</b>											
<b>ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>											
Learning Frameworks	6079	\$ 193,387	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ 195,187	\$ 181,880	\$ 13,307	7.32%
		193,387	-	-	-	1,800	-	195,187	181,880	13,307	7.32%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>											
Developmental English	6073	64,392	-	-	-	-	-	64,392	37,839	26,553	70.17%
English	6103	615,289	106,565	-	-	-	-	721,854	714,885	6,969	0.97%
Speech	6105	109,048	-	4,218	-	-	-	113,266	107,028	6,238	5.83%
Foreign Language	6107	19,645	-	-	-	-	-	19,645	18,480	1,165	6.30%
Art	6109	136,861	-	6,135	-	-	-	142,996	144,256	(1,260)	-0.87%
Music	6111	160,045	-	3,834	-	-	-	163,879	161,420	2,459	1.52%
Philosophy	6113	40,912	-	-	-	-	-	40,912	11,016	29,896	271.39%
Humanties	6114	11,799	-	-	-	-	-	11,799	11,016	783	7.11%
Drama	6115	39,458	-	1,917	-	-	-	41,375	39,928	1,447	3.62%
Fine Arts Gallery	6117	500	-	-	-	-	-	500	500	-	0.00%
History	6303	330,151	-	8,052	-	-	-	338,203	312,347	25,856	8.28%
Government	6305	255,977	-	6,135	-	-	-	262,112	244,153	17,959	7.36%
Geography	6307	21,731	-	-	-	-	-	21,731	20,990	741	3.53%
Sociology	6309	9,833	-	1,917	-	-	-	11,750	12,868	(1,118)	-8.69%
Economics	6311	68,555	-	1,917	-	-	-	70,472	71,613	(1,141)	-1.59%
Psychology	6313	200,480	-	4,218	-	-	-	204,698	183,725	20,973	11.42%
Interdisciplinary Education	6315	1,967	-	-	-	-	-	1,967	1,836	131	7.14%
		2,086,643	106,565	38,343	-	-	-	2,231,551	2,093,900	137,651	6.57%

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Salaries by Function, Division and Discipline  
Victoria Campus  
FY 2024 - 2025

								August 31			
								2025	2024	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>											
Developmental Mathematics	6077	124,801	-	-	-	-	-	124,801	112,284	12,517	11.15%
Mathematics	6203	469,579	-	-	-	-	-	469,579	413,657	55,922	13.52%
Physics	6205	73,802	-	-	-	-	-	73,802	69,594	4,208	6.05%
Engineering	6206	22,757	-	-	-	-	-	22,757	3,797	18,960	499.34%
Biology	6207	552,818	-	13,000	-	-	-	565,818	546,056	19,762	3.62%
Chemistry	6209	74,460	-	-	-	-	-	74,460	75,956	(1,496)	-1.97%
Geology	6211	41,426	-	-	-	-	-	41,426	103,138	(61,712)	-59.83%
Physical Education	6213	75,707	-	-	-	-	-	75,707	71,567	4,140	5.78%
		<u>1,435,350</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,448,350</u>	<u>1,396,049</u>	<u>52,301</u>	<u>3.75%</u>
<b>ALLIED HEALTH DIVISION</b>											
Associate Degree Nursing	6403	1,417,235	95,247	37,773	-	-	-	1,550,255	1,307,637	242,618	18.55%
Licensed Vocational Nursing - Victoria	6416	428,641	32,111	18,530	-	500	-	479,782	536,184	(56,402)	-10.52%
Licensed Vocational Nursing - Hallettsville	6429	158,884	4,320	22,476	-	-	-	185,680	324,766	(139,086)	-42.83%
Respiratory Therapy Technology	6433	274,140	20,820	12,169	-	-	-	307,129	309,473	(2,344)	-0.76%
Physical Therapy Assistant	6439	216,440	-	18,530	-	-	-	234,970	240,270	(5,300)	-2.21%
		<u>2,495,340</u>	<u>152,498</u>	<u>109,478</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>2,757,816</u>	<u>2,718,330</u>	<u>39,486</u>	<u>1.45%</u>
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>											
Business Management	6505	158,463	-	-	-	-	-	158,463	167,894	(9,431)	-5.62%
Computer Information Systems	6509	212,000	-	-	-	-	-	212,000	256,483	(44,483)	-17.34%
Emergency Medical Technology	6511	283,036	10,200	12,169	-	-	-	305,405	231,656	73,749	31.84%
Police Academy	6513	132,149	-	12,172	-	-	420	144,741	138,375	6,366	4.60%
Process Technology	6515	164,307	-	-	-	-	-	164,307	157,878	6,429	4.07%
Electronics and Instrumentation	6517	300,980	-	-	-	-	-	300,980	303,953	(2,973)	-0.98%
Welding	6519	128,369	-	-	-	-	-	128,369	127,205	1,164	0.92%

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								2025	2024	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
Criminal Justice	6521	67,436	-	-	-	-	420	67,856	65,981	1,875	2.84%
		1,446,740	10,200	24,341	-	-	840	1,482,121	1,449,425	32,696	2.26%
<b>TOTAL INSTRUCTION: CREDIT COURSES</b>		7,657,460	269,263	185,162	-	2,300	840	8,115,025	7,839,584	275,441	3.51%
<b>INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>											
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>											
Business Management	4116	510	-	-	-	-	-	510	885	(375)	-42.37%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	4,800	-	-	-	-	-	4,800	4,800	-	0.00%
Truck Driving	4129	207,549	-	-	-	-	1,000	208,549	-	208,549	N/A
Industrial Technology	4130	45,760	-	-	-	-	-	45,760	51,400	(5,640)	-10.97%
Emergency Medical Services	4135	6,400	65,666	-	-	-	-	72,066	72,827	(761)	-1.04%
Electrical	4139	26,740	-	-	-	-	-	26,740	35,000	(8,260)	-23.60%
HVAC	4140	19,320	-	-	-	-	-	19,320	19,320	-	0.00%
Millwright	4142	17,100	-	-	-	-	-	17,100	17,100	-	0.00%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Medical Coding	4145	1,875	-	-	-	-	-	1,875	1,875	-	0.00%
Medication Aide	4146	3,990	-	-	-	-	-	3,990	3,990	-	0.00%
Nurse Aide	4147	8,400	-	-	-	-	-	8,400	8,400	-	0.00%
Phlebotomy	4148	4,400	-	-	-	-	-	4,400	4,400	-	0.00%
Pharmacy Tech	4149	2,625	-	-	-	-	-	2,625	2,625	-	0.00%
Veterinary Assistant	4150	2,000	-	-	-	-	-	2,000	2,000	-	0.00%
EKG Technician	4151	10,080	-	-	-	-	-	10,080	10,080	-	0.00%
Mental Health Technician	4152	1,800	-	-	-	-	-	1,800	-	1,800	N/A
Nurse Aide 60 Hours	4153	1,800	-	-	-	-	-	1,800	-	1,800	N/A
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>		370,549	65,666	-	-	-	1,000	437,215	240,102	197,113	82.10%

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							2025	2024	Change		
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4201	375	-	-	-	-	-	375	375	-	0.00%
Language Communications	4202	450	-	-	-	-	-	450	450	-	0.00%
Computer Information Systems	4205	600	-	-	-	-	-	600	600	-	0.00%
Truck Driving	4214	100	-	-	-	-	-	100	100	-	0.00%
Industrial Technology	4215	800	-	-	-	-	-	800	14,800	(14,000)	-94.59%
Emergency Medical Services	4220	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		12,325	-	-	-	-	-	12,325	26,325	(14,000)	-53.18%
TOTAL INSTRUCTION		8,040,334	334,929	185,162	-	2,300	1,840	8,564,565	8,106,011	458,554	5.66%
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	8,220	-	-	-	-	-	8,220	8,640	(420)	-4.86%
Lifelong Learning Institute	4303	-	-	17,119	-	-	-	17,119	16,537	582	3.52%
Summer Camps	4305	-	-	-	-	-	-	-	1,200	(1,200)	-100.00%
Motorcycle Safety	4308	14,000	-	-	-	-	-	14,000	13,500	500	3.70%
TOTAL PUBLIC SERVICE		22,220	-	17,119	-	-	-	39,339	39,877	(538)	-1.35%
ACADEMIC SUPPORT											
Museum of the Coastal Bend	1005	-	53,677	77,698	10,500	-	840	142,715	144,697	(1,982)	-1.37%
Division, Office, Continuing Education	4111	-	113,649	86,544	-	-	840	201,033	194,212	6,821	3.51%
Office, Industrial Programs	4114	-	137,399	-	-	-	-	137,399	132,714	4,685	3.53%
Office, Allied Heath - Non-Credit	4134	-	93,186	88,761	-	-	3,340	185,287	181,586	3,701	2.04%
The Tutoring Center	5011	-	113,309	-	65,000	-	-	178,309	175,735	2,574	1.46%
Office, Executive Vice President, Chief Academic Officer	6001	-	147,886	24,230	-	-	840	172,956	167,086	5,870	3.51%
Distance Education	6038	-	84,036	-	-	-	2,520	86,556	193,451	(106,895)	-55.26%
Prison Education	6040	20,826	-	-	-	-	-	20,826	-	20,826	N/A

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								2025	2024	Change	
						Stipends / Market Adjustments / Expense Allowances					
Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages			Total Salaries	Prior Year Total	Dollar	Percent
Division Office, Academic Support and Student Success	6071	120,044	38,339	-	400	1,000		159,783	153,784	5,999	3.90%
Academic Coaching	6080	-	54,110	-	1,400	-		142,656	155,163	(12,507)	-8.06%
Division Office, Arts, Humanities and Social Sciences	6101	400	-	-	-	-		400	400	-	0.00%
Division Office, Science, Mathematics and Physical Education	6201	-	97,457	750	-	-		135,989	170,711	(34,722)	-20.34%
Division Office, Career & Technical Education	6501		123,673	-	-	-		159,259	153,828	5,431	3.53%
Library	6701	73,433	-	63,905	-	-		137,338	132,658	4,680	3.53%
TOTAL ACADEMIC SUPPORT	94,659	1,138,426	539,991	76,250	1,800	9,380		1,860,506	1,956,025	(95,519)	-4.88%
STUDENT SERVICES											
Office, Vice President of Student Services	5001	-	135,246	28,269	-	-	840	164,355	152,949	11,406	7.46%
Registrar	5003	-	122,795	110,663	-	2,200	-	235,658	223,000	12,658	5.68%
Advising and Counseling	5004	-	356,718	47,188	-	-	840	404,746	389,235	15,511	3.98%
Financial Aid	5005	-	120,638	113,952	-	-	-	234,590	228,606	5,984	2.62%
Student Life Office	5006	-	68,337	29,745	-	500	480	99,062	97,387	1,675	1.72%
Student Testing & Assessment	5008	-	65,351	132,679	-	3,000	-	201,030	187,463	13,567	7.24%
Pre-College Programs	5012	-	67,156	254,034	-	-	-	321,190	284,194	36,996	13.02%
Athletics	5015	-	45,820	-	-	-	-	45,820	102,826	(57,006)	-55.44%
Cross Country	5016	-	-	-	-	30,000	-	30,000	15,000	15,000	100.00%
Basketball	5017	-	-	-	-	-	-	-	30,000	(30,000)	-100.00%
Volleyball	5018	-	-	-	-	20,000	-	20,000	30,000	(10,000)	-33.33%
TOTAL STUDENT SERVICES	-	982,061	716,530	-	55,700	2,160		1,756,451	1,740,660	15,791	0.91%
INSTITUTIONAL SUPPORT											
President	1001	-	247,896	71,564	-	-	840	320,300	303,827	16,473	5.42%
Office, Vice President of Administrative Services	2001	-	166,590	-	-	-	840	167,430	161,751	5,679	3.51%
Business Office	2002	-	149,019	82,935	-	100	-	232,054	224,147	7,907	3.53%
Business Office: A/R - Payments	2003	-	-	99,683	-	500	-	100,183	97,642	2,541	2.60%
Purchasing	2006	-	59,766	26,589	-	-	-	86,355	83,411	2,944	3.53%
Central Stores	2007	-	-	38,885	-	-	-	38,885	37,561	1,324	3.52%

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	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
Human Resources	2010	-	114,799	138,660	-	2,000	840	256,299	248,015	8,284	3.34%
Faculty/Staff Development	2012	3,060	-	-	-	-	-	3,060	2,789	271	9.72%
Technology Services	2015	-	299,077	366,764	-	-	9,240	675,081	654,090	20,991	3.21%
Campus Security	2040	-	92,892	301,665	-	1,000	5,852	401,409	388,583	12,826	3.30%
Foundation Advancement	4003	-	152,149	110,707	-	-	840	263,696	254,734	8,962	3.52%
Marketing & Communications	4005	-	277,837	104,192	-	-	4,700	386,729	357,307	29,422	8.23%
Printing & Mail Service	4006	-	-	66,062	-	-	-	66,062	63,807	2,255	3.53%
Grants Administration	4009	-	178,379	-	-	-	-	178,379	171,440	6,939	4.05%
Effectiveness, Research & Assessment	6015	77,832	177,756	-	-	-	840	256,428	172,156	84,272	48.95%
College Information System	6050	-	222,477	-	-	-	840	223,317	217,145	6,172	2.84%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>80,892</b>	<b>2,138,637</b>	<b>1,407,706</b>	<b>-</b>	<b>3,600</b>	<b>24,832</b>	<b>3,655,667</b>	<b>3,438,405</b>	<b>217,262</b>	<b>6.32%</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>											
General Services	2026	-	89,240	38,180	-	-	714	128,134	123,918	4,216	3.40%
Building Maintenance	2029	-	156,269	273,686	-	500	19,874	450,329	438,984	11,345	2.58%
Custodial Services	2032	-	47,205	686,361	-	5,500	10,816	749,882	753,473	(3,591)	-0.48%
Grounds Maintenance	2035	-	54,784	167,790	-	-	840	223,414	218,457	4,957	2.27%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<b>-</b>	<b>347,498</b>	<b>1,166,017</b>	<b>-</b>	<b>6,000</b>	<b>32,244</b>	<b>1,551,759</b>	<b>1,534,832</b>	<b>16,927</b>	<b>1.10%</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>2050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>158,000</b>	<b>(8,000)</b>	<b>-5.06%</b>
<b>AUXILIARY SERVICES</b>											
Welder Center for the Performing Arts	1011	-	46,882	126,572	6,100	-	14,919	194,473	175,580	18,893	10.76%
Bookstore	2061	-	71,801	54,461	12,000	1,200	-	139,462	166,000	(26,538)	-15.99%
Conference Center	4090	-	109,850	81,450	10,800	-	18,147	220,247	217,158	3,089	1.42%
Student Center Operations	5051	-	-	-	8,208	-	-	8,208	8,816	(608)	-6.90%
<b>TOTAL AUXILIARY ENTERPRISES</b>		<b>-</b>	<b>228,533</b>	<b>262,483</b>	<b>37,108</b>	<b>1,200</b>	<b>33,066</b>	<b>562,390</b>	<b>567,554</b>	<b>(5,164)</b>	<b>-0.91%</b>
<b>TOTAL SALARIES</b>		<b>\$ 8,238,105</b>	<b>\$ 5,170,084</b>	<b>\$ 4,295,008</b>	<b>\$ 263,358</b>	<b>\$ 70,600</b>	<b>\$ 103,522</b>	<b>\$ 18,140,677</b>	<b>\$ 17,541,364</b>	<b>\$ 599,313</b>	<b>3.42%</b>

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														2025	2024	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
<b>INSTRUCTION: CREDIT COURSES ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION</b>																	
Learning Frameworks	6079	\$ 1,898	\$ -	\$ -	\$ 400	\$ -	\$ 300	\$ 500	\$ 1,500	\$ -	\$ 85	\$ -	\$ -	\$ 4,683	\$ 10,884	\$ (6,201)	-56.97%
		1,898	-	-	400	-	300	500	1,500	-	85	-	-	4,683	10,884	(6,201)	-56.97%
<b>ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION</b>																	
Developmental English	6073	958	-	-	-	-	-	-	-	700	-	-	-	1,658	2,999	(1,341)	-44.71%
English	6103	4,238	-	-	-	-	-	250	-	75	-	-	-	4,563	4,954	(391)	-7.89%
Speech	6105	1,442	-	-	-	-	-	-	-	-	-	-	-	1,442	1,433	9	0.63%
Foreign Language	6107	798	-	-	-	-	-	-	-	-	-	-	-	798	789	9	1.14%
Art	6109	2,662	-	-	-	8,500	-	-	-	725	-	-	-	11,887	13,478	(1,591)	-11.80%
Music	6111	3,588	6,050	-	500	2,000	-	2,500	-	8,187	-	-	-	22,825	27,029	(4,204)	-15.55%
Philosophy	6113	798	-	-	-	-	-	-	-	-	-	-	-	798	789	9	1.14%
Drama	6115	1,038	-	-	-	-	-	-	-	-	-	-	-	1,038	1,009	29	2.87%
Fine Arts Gallery	6117	450	-	-	600	-	-	-	-	-	-	-	-	1,050	1,050	-	0.00%
History	6303	2,382	-	-	-	-	-	-	-	-	-	-	-	2,382	2,373	9	0.38%
Government	6305	2,062	-	-	-	-	-	-	-	-	-	-	-	2,062	2,053	9	0.44%
Geography	6307	898	-	-	-	-	-	-	-	-	-	-	-	898	789	109	13.81%
Sociology	6309	818	-	-	-	-	-	-	-	-	-	-	-	818	809	9	1.11%
Economics	6311	1,218	-	-	-	-	-	-	-	-	-	-	-	1,218	1,209	9	0.74%
Psychology	6313	2,042	-	-	-	-	-	-	-	100	-	-	-	2,142	2,133	9	0.42%
		25,392	6,050	-	600	500	10,500	-	2,750	9,787	-	-	-	55,579	62,896	(7,317)	-11.63%
<b>SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION</b>																	
Developmental Mathematics	6077	1,523	-	-	100	-	400	200	200	350	-	-	-	2,773	4,664	(1,891)	-40.54%
Mathematics	6203	3,258	-	-	-	-	150	500	-	15	-	-	-	3,923	4,814	(891)	-18.51%
Physics	6205	1,248	-	-	-	2,300	-	-	-	-	-	-	-	3,548	4,789	(1,241)	-25.91%
Engineering	6206	798	-	-	-	200	-	-	-	-	-	-	-	998	789	209	26.49%
Biology	6207	3,898	5,000	-	100	17,000	-	500	-	115	-	-	-	26,613	34,854	(8,241)	-23.64%
Chemistry	6209	1,248	-	-	500	9,000	-	-	-	60	-	-	-	10,808	11,099	(291)	-2.62%
Geology	6211	1,248	-	-	-	800	-	400	-	10	-	-	-	2,458	3,049	(591)	-19.38%
Physical Education	6213	1,348	-	-	-	2,300	-	-	-	50	-	-	-	3,698	3,839	(141)	-3.67%
		14,569	5,000	-	200	500	32,150	700	1,100	600	-	-	-	54,819	67,897	(13,078)	-19.26%
<b>ALLIED HEALTH DIVISION</b>																	
Associate Degree Nursing	6403	12,704	950	-	900	-	26,500	5,000	2,200	146,095	-	-	-	194,349	172,432	21,917	12.71%
Licensed Vocational Nursing - Victoria	6416	5,758	-	-	1,200	-	3,300	-	1,500	101,875	-	-	-	113,633	113,516	117	0.10%
Licensed Vocational Nursing - Hallettsville	6429	3,353	-	-	1,500	5,200	1,400	-	7,300	43,140	-	-	-	61,893	61,893	-	0.00%
Respiratory Therapy Technology	6433	4,008	-	-	1,000	4,100	5,000	-	5,000	13,520	-	-	500	33,128	28,439	4,689	16.49%
Physical Therapy Assistant	6439	4,098	2,280	-	350	-	3,400	-	5,000	12,050	-	-	-	27,178	14,571	12,607	86.52%
		29,921	3,230	-	4,950	9,300	39,600	5,000	21,000	316,680	-	-	500	430,181	390,851	39,330	10.06%
<b>CAREER AND TECHNICAL EDUCATION DIVISION</b>																	
Business Management	6505	1,658	-	-	225	-	100	-	-	200	-	-	-	2,183	1,924	259	13.46%
Computer Information Systems	6509	2,098	650	-	300	-	1,000	-	-	-	-	-	3,000	7,048	14,189	(7,141)	-50.33%

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															2025	2024	Change	
	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
Emergency Medical Technology	6511	2,730	6,000	-	1,000	-	18,000	930	2,200	-	13,950	-	-	7,000	51,810	56,247	(4,437)	-7.89%
Police Academy	6513	2,380	-	-	1,000	1,600	31,000	300	2,000	-	500	-	-	-	38,780	35,271	3,509	9.95%
Process Technology	6515	1,748	3,000	-	400	-	4,000	-	-	-	1,000	-	-	5,000	15,148	15,739	(591)	-3.76%
Electronics and Instrumentation	6517	2,473	-	-	225	-	4,500	-	150	-	200	-	-	5,000	12,548	13,839	(1,291)	-9.33%
Welding	6519	1,273	1,000	-	225	-	38,000	-	200	-	1,363	-	-	5,000	47,061	37,839	9,222	24.37%
Criminal Justice	6521	1,098	-	-	-	-	175	-	-	-	-	-	-	-	1,273	1,264	9	0.71%
		15,458	10,650	-	3,375	1,600	96,775	1,230	4,550	-	17,213	-	-	25,000	175,851	176,312	(461)	-0.26%
TOTAL INSTRUCTION: CREDIT COURSES		87,238	24,930	-	9,525	11,900	179,325	7,430	30,900	-	344,365	-	-	25,500	721,113	708,840	12,273	1.73%
INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION																		
DIVISION																		
Business Management	4116	-	-	-	25	-	250	-	-	-	200	-	-	-	475	735	(260)	-35.37%
Language Communications	4117	-	-	-	-	-	-	-	-	-	300	-	-	-	300	300	-	0.00%
Computer Information Systems	4120	-	-	-	-	-	-	-	-	-	2,385	-	-	-	2,385	2,385	-	0.00%
Truck Driving	4129	1,200	23,800	-	50	17,520	4,310	5,000	500	-	101,850	-	-	-	154,230	-	154,230	N/A
Industrial Technology	4130	-	24,300	-	-	-	50,200	-	-	-	11,546	-	-	-	86,046	105,620	(19,574)	-18.53%
Emergency Medical Services	4135	1,298	-	-	-	-	3,000	500	500	-	1,000	-	-	-	6,298	8,789	(2,491)	-28.34%
Electrical	4139	-	-	-	-	-	7,000	-	-	-	11,588	-	-	-	18,588	18,500	88	0.48%
HVAC	4140	-	-	-	-	-	9,000	-	-	-	4,500	-	-	-	13,500	14,160	(660)	-4.66%
Millwright	4142	-	-	-	-	-	2,500	-	-	-	4,400	-	-	-	6,900	6,900	-	0.00%
Medical Assistant	4144	-	-	-	-	-	750	-	-	-	5,440	-	-	-	6,190	6,190	-	0.00%
Medical Coding	4145	-	-	-	-	-	250	-	-	-	14,350	-	-	-	14,600	19,600	(5,000)	-25.51%
Medication Aide	4146	-	200	-	-	-	150	-	-	-	800	-	-	-	1,150	2,550	(1,400)	-54.90%
Nurse Aide	4147	-	-	-	-	-	750	-	-	-	6,000	-	-	-	6,750	3,750	3,000	80.00%
Phlebotomy	4148	-	-	-	-	-	300	-	-	-	9,600	-	-	-	9,900	7,900	2,000	25.32%
Pharmacy Tech	4149	200	-	-	-	-	-	-	-	-	2,500	-	-	-	2,700	2,700	-	0.00%
Veterinary Assistant	4150	-	-	-	-	-	500	-	-	-	1,500	-	-	-	2,000	2,000	-	0.00%
EKG Technician	4151	-	-	-	-	-	1,000	-	-	-	3,210	-	-	-	4,210	2,710	1,500	55.35%
Mental Health Technician	4152	-	-	-	-	-	150	-	-	-	750	-	-	-	900	-	900	N/A
Nurse Aide 60 Hours	4153	-	-	-	-	-	150	-	-	-	730	-	-	-	880	-	880	N/A
TOTAL INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT		2,698	48,300	-	75	17,520	80,260	5,500	1,000	-	182,649	-	-	-	338,002	204,789	133,213	65.05%
INSTRUCTION: NON-CREDIT																		
CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION																		
DIVISION																		
Business Management	4201	-	-	-	-	-	50	-	-	-	175	-	-	-	225	225	-	0.00%
Language Communications	4202	-	-	-	-	-	-	-	-	-	180	-	-	-	180	180	-	0.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	-	-	400	-	-	-	400	400	-	0.00%
Truck Driving	4214	-	-	-	-	-	50	-	-	-	-	-	-	-	50	50	-	0.00%
Industrial Technology	4215	55	26,600	-	-	1,013	1,500	-	-	-	110	-	-	-	29,278	39,778	(10,500)	-26.40%
Emergency Medical Services	4220	50	100	-	-	-	9,000	250	500	-	2,750	-	-	-	12,650	12,650	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT																		
CONTRACT/CUSTOMIZED COURSES		105	26,700	-	-	1,013	10,600	250	500	-	3,615	-	-	-	42,783	53,283	(10,500)	-19.71%
INSTRUCTIONAL TECHNOLOGY INITIATIVE																		
	6047	-	-	-	-	-	-	-	-	-	5,000	-	-	24,950	29,950	5,000	24,950	499.00%



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														2025	2024	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
<b>TOTAL INSTRUCTION</b>	<b>90,041</b>	<b>99,930</b>	<b>-</b>	<b>9,600</b>	<b>30,433</b>	<b>270,185</b>	<b>13,180</b>	<b>32,400</b>	<b>-</b>	<b>535,629</b>	<b>-</b>	<b>-</b>	<b>50,450</b>	<b>1,131,848</b>	<b>971,912</b>	<b>159,936</b>	<b>16.46%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>																	
<b>WORKFORCE CONTINUING EDUCATION DIVISION</b>																	
Personal Enrichment	4301	-	-	-	-	500	-	-	-	-	-	-	-	500	1,500	(1,000)	-66.67%
Lifelong Learning Institute	4303	2,400	5,000	-	200	5,500	-	2,500	-	50	-	-	-	16,200	15,750	450	2.86%
Summer Camps	4305	130	5,000	-	100	800	-	-	-	-	-	-	-	6,030	5,730	300	5.24%
Motorcycle Safety	4308	90	2,800	-	-	5,500	-	-	-	-	-	-	-	8,390	9,540	(1,150)	-12.05%
Truck Driving	4311	-	-	-	-	-	-	-	-	-	-	-	-	-	331,836	(331,836)	-100.00%
<b>TOTAL PUBLIC SERVICE</b>	<b>2,620</b>	<b>12,800</b>	<b>-</b>	<b>300</b>	<b>550</b>	<b>12,300</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,120</b>	<b>364,356</b>	<b>(333,236)</b>	<b>-91.46%</b>
<b>ACADEMIC SUPPORT</b>																	
Museum of the Coastal Bend	1005	3,616	-	-	-	1,783	-	-	-	197	-	-	-	5,596	12,627	(7,031)	-55.68%
Academic Support - Tech Plan	4010	-	-	-	-	3,600	-	-	-	-	-	-	20,600	24,200	-	24,200	N/A
Division, Office, Continuing Education	4111	5,938	50	-	700	500	1,400	1,000	-	1,035	-	-	-	10,623	12,609	(1,986)	-15.75%
Office, Industrial Programs	4114	2,468	2,500	-	-	100	1,000	10,000	4,000	400	-	-	-	20,468	15,459	5,009	32.40%
Office, Allied Heath - Non-Credit	4134	4,698	1,000	-	-	1,000	1,000	2,500	-	50	-	-	-	10,248	11,264	(1,016)	-9.02%
The Tutoring Center	5011	2,223	450	-	4,000	600	600	1,500	-	930	-	-	-	10,303	11,044	(741)	-6.71%
Office, Executive Vice President, Chief Academic Officer	6001	2,148	-	-	524	250	1,476	1,660	-	3,440	-	-	-	9,498	11,489	(1,991)	-17.33%
Lyceum	6035	-	-	-	2,000	-	-	-	-	33,000	-	-	-	35,000	35,000	-	0.00%
Distance Education	6038	2,588	38,950	-	-	1,000	3,500	4,000	-	3,100	-	-	-	53,138	66,789	(13,651)	-20.44%
Faculty Staff Development	6041	-	-	-	-	-	22,000	-	-	-	-	-	-	22,000	29,000	(7,000)	-24.14%
Faculty Senate	6044	-	-	-	125	-	-	975	-	-	-	-	-	1,100	1,100	-	0.00%
Division Office, Academic Support and Student Success	6071	2,598	-	-	3,000	400	1,200	1,500	-	105	-	-	-	8,803	10,094	(1,291)	-12.79%
Academic Coaching	6080	2,298	-	-	1,000	500	700	2,000	-	190	-	-	-	6,688	7,279	(591)	-8.12%
Division Office, Arts, Humanities and Social Sciences	6101	3,583	144	-	1,500	600	-	-	-	-	-	-	-	5,827	4,718	1,109	23.51%
Division Office, Science, Mathematics and Physical Education	6201	4,123	-	-	3,300	1,500	4,150	150	-	35	-	-	-	13,258	20,249	(6,991)	-34.53%
Division Office, Allied Health	6401	2,398	-	-	700	1,000	750	1,900	-	250	-	-	-	6,998	10,326	(3,328)	-32.23%
Division Office, Career & Technical Education	6501	3,273	159	-	1,400	1,250	750	1,500	-	75	-	-	-	8,407	9,735	(1,328)	-13.64%
Library	6701	6,148	235,131	-	500	3,000	1,175	1,250	-	50	-	-	-	247,254	244,372	2,882	1.18%
<b>TOTAL ACADEMIC SUPPORT</b>	<b>48,100</b>	<b>278,384</b>	<b>-</b>	<b>18,749</b>	<b>-</b>	<b>17,083</b>	<b>39,701</b>	<b>29,935</b>	<b>4,000</b>	<b>42,857</b>	<b>-</b>	<b>-</b>	<b>20,600</b>	<b>499,409</b>	<b>513,154</b>	<b>(13,745)</b>	<b>-2.68%</b>
<b>STUDENT SERVICES</b>																	
Office, Vice President of Student Services	5001	1,598	-	-	-	3,067	1,000	2,500	2,500	500	-	-	-	11,165	17,989	(6,824)	-37.93%
Registrar	5003	5,448	3,000	-	400	600	2,200	2,500	-	7,500	-	-	-	21,648	27,489	(5,841)	-21.25%

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															2025	2024	Change	
	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
Advising and Counseling	5004	6,010	2,000	-	10,500	-	975	5,000	3,458	-	3,875	-	-	-	31,818	50,101	(18,283)	-36.49%
Financial Aid	5005	4,198	7,000	-	1,300	-	400	2,200	4,000	-	2,000	-	-	-	21,098	34,889	(13,791)	-39.53%
Student Life Office	5006	4,357	-	-	18,000	-	700	1,800	3,068	-	495	-	-	-	28,420	29,413	(993)	-3.38%
Student Testing & Assessment	5008	4,448	20,000	-	300	-	800	800	1,000	-	400	-	-	-	27,748	31,089	(3,341)	-10.75%
Orientation	5010	998	-	-	5,000	-	-	900	300	-	-	-	-	-	7,198	14,644	(7,446)	-50.85%
Pre-College Programs	5012	8,498	-	-	13,600	-	2,000	3,750	7,000	-	1,600	-	-	-	36,448	45,339	(8,891)	-19.61%
Athletics	5015	1,298	25,500	-	-	-	2,000	1,450	1,000	-	5,500	-	-	-	36,748	71,896	(35,148)	-48.89%
Cross Country	5016	798	3,000	-	-	-	3,000	-	5,000	-	1,000	-	-	-	12,798	22,989	(10,191)	-44.33%
Basketball	5017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,989	(28,989)	-100.00%
Volleyball	5018	798	3,000	-	-	-	2,895	-	5,000	-	-	-	-	-	11,693	28,989	(17,296)	-59.66%
Sports Center	5019	998	4,500	-	-	-	750	-	-	-	-	-	-	-	6,248	7,989	(1,741)	-21.79%
Student Services - Tech Plan	5090	-	-	-	-	1,300	-	-	-	-	-	-	-	25,350	26,650	10,000	16,650	166.50%
TOTAL STUDENT SERVICES		39,447	68,000	-	49,100	4,367	15,120	20,600	34,826	-	22,870	-	-	25,350	279,680	421,805	(142,125)	-33.69%
INSTITUTIONAL SUPPORT																		
President	1001	2,698	-	-	2,750	-	1,000	2,000	3,000	-	600	-	-	-	12,048	13,839	(1,791)	-12.94%
Governing Board	1003	798	-	-	-	-	-	-	-	-	-	-	-	-	798	40,789	(39,991)	-98.04%
Governmental Affairs Office, Vice President of Administrative Services	1004	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000	13,000	2,000	15.38%
Business Office	2001	1,198	-	-	-	-	50	575	2,750	-	987	-	-	-	5,560	5,601	(41)	-0.73%
Business Office: A/R - Payments	2002	6,673	5,900	-	2,800	-	1,075	250	1,900	-	3,800	-	-	-	22,398	22,532	(134)	-0.59%
Purchasing	2003	5,698	-	-	-	-	800	-	-	-	-	-	-	-	6,498	6,939	(441)	-6.36%
Central Stores	2006	2,148	-	-	2,600	-	300	700	1,400	-	200	-	-	-	7,348	7,239	109	1.51%
Human Resources	2007	1,198	-	-	-	-	-	-	-	-	-	-	-	-	1,198	1,189	9	0.76%
Faculty/Staff Development	2010	5,898	11,800	-	46,000	-	2,500	500	3,500	-	400	-	-	-	70,598	69,889	709	1.01%
Technology Services	2012	-	-	-	-	-	2,000	8,000	-	-	-	-	-	-	10,000	11,500	(1,500)	-13.04%
Campus Security	2015	(110,550)	20,750	-	-	-	8,175	850	2,250	-	710	-	-	23,900	(53,915)	(32,305)	(21,610)	66.89%
Institutional Support - Tech Plan	2040	5,048	6,644	-	-	-	5,200	1,385	500	-	1,866	-	-	-	20,643	21,074	(431)	-2.05%
Foundation Advancement	2090	-	1,447,370	-	-	-	-	-	-	-	76,800	-	-	105,200	1,629,370	1,513,741	115,629	7.64%
Foundation - Capital Campaign	4003	9,798	-	-	11,000	-	500	3,500	3,000	-	5,300	-	-	-	33,098	33,589	(491)	-1.46%
Marketing & Communications	4004	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000	10,000	15,000	150.00%
Printing & Mail Service	4005	15,098	14,860	-	92,750	8,700	500	1,250	2,500	-	7,140	-	-	-	142,798	159,779	(16,981)	-10.63%
Central Telephone Service	4006	16,598	3,660	-	-	43,331	7,900	-	2,000	-	10,450	-	-	-	83,939	85,630	(1,691)	-1.97%
Grants Administration	4007	-	1,100	-	-	-	1,000	-	-	-	54,300	-	-	-	56,400	57,900	(1,500)	-2.59%
Reaffirmation - SACS	4009	2,223	-	-	-	-	60	2,500	3,000	-	915	-	-	-	8,698	12,389	(3,691)	-29.79%
Effectiveness, Research & Assessment	6014	-	4,500	-	-	-	200	2,750	7,000	-	-	-	-	-	14,450	36,450	(22,000)	-60.36%
Quality Enhancement Plan	6015	3,402	14,500	-	-	-	218	2,101	3,000	-	531	-	-	1,059	24,811	10,180	14,631	143.72%
Strategic Initiatives	6020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	-100.00%
Institutional Memberships	6024	-	-	-	-	-	-	2,000	2,000	-	-	-	-	-	4,000	-	4,000	0.00%
Commencement	6025	-	-	-	750	-	-	-	-	-	25,000	-	-	-	25,750	25,750	-	0.00%
College Information System	6031	370	-	-	1,000	3,300	7,500	-	-	-	2,000	-	-	-	14,170	15,920	(1,750)	-10.99%
General Institutional	6050	1,998	-	-	-	-	-	1,500	2,300	-	-	-	-	-	5,798	5,789	9	0.16%
	7001	-	346,000	73,934	-	-	-	-	-	-	25,000	-	-	-	444,934	381,000	63,934	16.78%
TOTAL INSTITUTIONAL SUPPORT		(29,706)	1,877,084	73,934	184,650	55,331	38,978	29,861	40,100	-	230,999	-	-	130,159	2,631,390	2,532,403	98,987	3.91%

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														August 31				
														2025	2024	Change		
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent	
OPERATION AND MAINTENANCE OF PLANT																		
General Services	2026	2,458	112,500	1,042,442	-	-	23,000	550	700	-	-	-	-	1,181,650	891,449	290,201	32.55%	
Building Maintenance	2029	4,118	53,000	-	-	1,500	117,000	120	-	120	-	-	-	175,858	184,129	(8,271)	-4.49%	
Custodial Services	2032	(114,684)	-	-	-	64,500	-	-	-	-	-	-	-	(50,184)	(55,870)	5,686	-10.18%	
Grounds Maintenance	2035	3,198	20,500	-	-	25,000	540	-	-	129	-	310	-	49,677	51,518	(1,841)	-3.57%	
Utilities	2036	(51,054)	-	-	-	-	-	-	857,328	-	-	-	-	806,274	810,274	(4,000)	-0.49%	
Major Repairs & Renovations	2037	-	824,405	-	-	-	-	-	-	-	-	-	-	824,405	724,405	100,000	13.80%	
TOTAL OPERATION AND MAINTENANCE OF PLANT		(155,964)	1,010,405	1,042,442	-	1,500	229,500	1,210	700	857,328	249	310	-	2,987,680	2,605,905	381,775	14.65%	
AUXILIARY SERVICES																		
Welder Center for the Performing Arts	1011	24,489	50,050	8,386	7,200	197	6,500	2,500	500	26,900	7,125	-	307,000	-	440,847	472,749	(31,902)	-6.75%
Bookstore	2061	49,653	26,000	-	-	-	2,000	400	2,400	-	85,650	-	611,750	1,500	779,353	1,250,878	(471,525)	-37.70%
Food Services Contract	2070	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	0.00%	
Auxiliary Enterprises - Tech Plan	2095	-	-	-	-	-	-	-	-	-	-	-	17,200	17,200	-	17,200	N/A	
Official Functions	4051	-	-	-	40,000	-	-	-	-	-	-	-	-	40,000	25,000	15,000	60.00%	
Faculty and Dependent Scholarships	4053	-	-	-	-	-	-	-	-	-	26,000	-	-	26,000	23,000	3,000	13.04%	
Music Scholarships	4055	-	-	-	-	-	-	-	-	-	13,000	-	-	13,000	16,000	(3,000)	-18.75%	
VC/UH-V Tuition Exchange Scholarships	4060	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000	3,000	(2,000)	-66.67%	
Conference Center	4090	75,486	6,000	-	600	3,650	3,000	500	-	151,000	400	-	60,000	3,103	303,739	334,655	(30,916)	-9.24%
Student Center Operations	5051	43,903	-	-	-	-	3,400	-	-	-	-	-	-	47,303	48,266	(963)	-2.00%	
Student Life Office - Organizations	5052	-	-	-	-	-	-	-	-	-	-	31,130	-	31,130	30,130	1,000	3.32%	
Coin Operated Copiers	6706	-	-	-	-	-	-	-	-	-	-	-	-	-	8,165	(8,165)	-100.00%	
TOTAL AUXILIARY ENTERPRISES		193,531	132,050	8,386	47,800	3,847	14,900	3,400	2,900	177,900	93,175	40,000	1,009,880	21,803	1,749,572	2,261,843	(512,271)	-22.65%
TOTAL OPERATING EXPENSE		\$ 188,069	\$ 3,478,653	\$ 1,124,762	\$ 310,199	\$ 96,028	\$ 598,066	\$ 107,952	\$ 143,361	\$ 1,039,228	\$ 925,829	\$ 40,000	\$ 1,010,190	\$ 248,362	\$ 9,310,699	\$ 9,671,378	\$ (360,679)	-3.73%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Gonzales Center  
FY 2024 - 2025

		Budget for the Year Ending						Change	
		August 31, 2025			August 31, 2024				
		Salaries	Operating Expense	Total	Salaries	Operating Expense	Total		
Organization								Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	\$ 1,966	\$ -	\$ 1,966	\$ 1,836	\$ -	\$ 1,836	\$ 130	7.08%
		1,966	-	1,966	1,836	-	1,836	130	7.08%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	8,519	-	8,519	8,568	-	8,568	(49)	-0.57%
History	6303	-	-	-	5,508	-	5,508	(5,508)	-100.00%
Psychology	6313	9,833	-	9,833	5,508	-	5,508	4,325	78.52%
		18,352	-	18,352	19,584	-	19,584	(1,232)	-6.29%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	4,060	-	4,060	3,797	-	3,797	263	6.93%
Mathematics	6203	2,093	-	2,093	1,961	-	1,961	132	6.73%
Biology	6207	26,645	6,500	33,145	27,665	6,500	34,165	(1,020)	-2.99%
		32,798	6,500	39,298	33,423	6,500	39,923	(625)	-1.57%
ALLIED HEALTH DIVISION									
Licensed Vocational Nursing - Gonzales	6421	167,080	57,238	224,318	250,252	60,913	311,165	(86,847)	-27.91%
		167,080	57,238	224,318	250,252	60,913	311,165	(86,847)	-27.91%
TOTAL INSTRUCTION: CREDIT COURSES		220,196	63,738	283,934	305,095	67,413	372,508	(88,574)	-23.78%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	480	350	830	480	350	830	-	0.00%
Language Communications	4117	900	300	1,200	900	300	1,200	-	0.00%
Computer Information Systems	4120	2,160	850	3,010	2,160	850	3,010	-	0.00%
Industrial Technology	4130	32,240	22,334	54,574	27,200	11,170	38,370	16,204	42.23%
Emergency Medical Services	4135	10,000	1,550	11,550	10,000	4,800	14,800	(3,250)	-21.96%

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Gonzales Center  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Electrical	4139	19,880	10,510	30,390	16,380	8,754	25,134	5,256	20.91%
HVAC	4140	12,840	7,972	20,812	7,080	6,510	13,590	7,222	53.14%
Welding	4141	15,240	19,300	34,540	10,920	19,820	30,740	3,800	12.36%
Medical Assistant	4144	4,500	3,300	7,800	4,500	6,440	10,940	(3,140)	-28.70%
Medication Aide	4146	-	-	-	3,990	2,550	6,540	(6,540)	-100.00%
Nurse Aide	4147	6,600	5,550	12,150	6,600	2,750	9,350	2,800	29.95%
Pharmacy Tech	4149	-	2,300	2,300	2,300	2,300	4,600	(2,300)	-50.00%
Mental Health Technician	4152	1,800	880	2,680	-	-	-	2,680	N/A
<b>TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT</b>		134,000	121,246	255,246	92,510	66,594	159,104	96,142	60.43%
<b>INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	135	50	185	135	50	185	-	0.00%
Computer Information Systems	4205	240	200	440	240	200	440	-	0.00%
Industrial Technology	4215	240	1,500	1,740	240	1,500	1,740	-	0.00%
<b>TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES</b>		615	1,750	2,365	615	1,750	2,365	-	0.00%
<b>TOTAL INSTRUCTION</b>		<b>354,811</b>	<b>186,734</b>	<b>541,545</b>	<b>398,220</b>	<b>135,757</b>	<b>533,977</b>	<b>7,568</b>	<b>1.42%</b>
<b>PUBLIC SERVICE: NON-STATE FUNDED COURSES</b>									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	1,260	2,500	3,760	1,260	1,000	2,260	1,500	66.37%
Lifelong Learning Institute	4303	-	850	850	-	850	850	-	0.00%
Summer Camps	4305	-	-	-	-	350	350	(350)	-100.00%
Truck Driving	4311	-	-	-	-	105,316	105,316	(105,316)	-100.00%
<b>TOTAL PUBLIC SERVICE</b>		<b>1,260</b>	<b>3,350</b>	<b>4,610</b>	<b>1,260</b>	<b>107,516</b>	<b>108,776</b>	<b>(104,166)</b>	<b>-95.76%</b>

Victoria College  
Operating Budget  
Expenditure Summary - Salaries and Operating Expense  
Gonzales Center  
FY 2024 - 2025

		Budget for the Year Ending							
		August 31, 2025			August 31, 2024			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
<b>ACADEMIC SUPPORT</b>									
Gonzales Center Office	6010	<u>312,552</u>	<u>127,675</u>	<u>440,227</u>	<u>274,001</u>	<u>140,025</u>	<u>414,026</u>	<u>26,201</u>	6.33%
<b>TOTAL ACADEMIC SUPPORT</b>		<u>312,552</u>	<u>127,675</u>	<u>440,227</u>	<u>274,001</u>	<u>140,025</u>	<u>414,026</u>	<u>26,201</u>	<b>6.33%</b>
<b>INSTITUTIONAL SUPPORT</b>									
Campus Security	2040	<u>16,405</u>	<u>400</u>	<u>16,805</u>	<u>15,615</u>	<u>-</u>	<u>15,615</u>	<u>1,190</u>	7.62%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<u>16,405</u>	<u>400</u>	<u>16,805</u>	<u>15,615</u>	<u>-</u>	<u>15,615</u>	<u>1,190</u>	<b>7.62%</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>									
Building Maintenance	2029	16,156	400	16,556	15,597	-	15,597	959	6.15%
Custodial Services	2032	<u>31,517</u>	<u>400</u>	<u>31,917</u>	<u>30,442</u>	<u>-</u>	<u>30,442</u>	<u>1,475</u>	4.85%
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>		<u>47,673</u>	<u>800</u>	<u>48,473</u>	<u>46,039</u>	<u>-</u>	<u>46,039</u>	<u>2,434</u>	<b>5.29%</b>
<b>TOTAL SALARIES AND OPERATING EXPENSE</b>		<u>\$ 732,701</u>	<u>\$ 318,959</u>	<u>\$ 1,051,660</u>	<u>\$ 735,135</u>	<u>\$ 383,298</u>	<u>\$ 1,118,433</u>	<u>\$ (66,773)</u>	<b>-5.97%</b>

Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Gonzales Center  
FY 2024 - 2025

								August 31			
								2025	2024	Change	
Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent	
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	\$ 1,966	\$ -	\$ -	\$ -	\$ -	\$ 1,966	\$ 1,836	130	7.08%	
		1,966	-	-	-	-	1,966	1,836	130	7.08%	
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	8,519	-	-	-	-	8,519	8,568	(49)	-0.57%	
History	6303	-	-	-	-	-	-	5,508	(5,508)	-100.00%	
Psychology	6313	9,833	-	-	-	-	9,833	5,508	4,325	78.52%	
		18,352	-	-	-	-	18,352	19,584	(1,232)	-6.29%	
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	4,060	-	-	-	-	4,060	3,797	263	6.93%	
Mathematics	6203	2,093	-	-	-	-	2,093	1,961	132	6.73%	
Biology	6207	26,645	-	-	-	-	26,645	27,665	(1,020)	-3.69%	
		32,798	-	-	-	-	32,798	33,423	(625)	-1.87%	
ALLIED HEALTH DIVISION											
Licensed Vocational Nursing - Gonzales	6421	142,714	4,320	20,046	-	-	167,080	250,252	(83,172)	-33.24%	
			4,320	20,046	-	-	167,080	250,252	(83,172)	-33.24%	
TOTAL INSTRUCTION: CREDIT COURSES											
		53,116	4,320	20,046	-	-	220,196	305,095	(84,899)	-27.83%	

Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Gonzales Center  
FY 2024 - 2025

								August 31			
								2025	2024	Change	
	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
<b>INSTRUCTION: NON-CREDIT</b>											
<b>OPEN ENROLLMENT</b>											
<b>WORKFORCE CONTINUING EDUCATION</b>											
<b>DIVISION</b>											
Business Management	4116	480	-	-	-	-	-	480	480	-	0.00%
Language Communications	4117	900	-	-	-	-	-	900	900	-	0.00%
Computer Information Systems	4120	2,160	-	-	-	-	-	2,160	2,160	-	0.00%
Truck Driving	4129	27,360	-	-	-	-	-	27,360	-	27,360	N/A
Industrial Technology	4130	32,240	-	-	-	-	-	32,240	27,200	5,040	18.53%
Emergency Medical Services	4135	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
Electrical	4139	19,880	-	-	-	-	-	19,880	16,380	3,500	21.37%
HVAC	4140	12,840	-	-	-	-	-	12,840	7,080	5,760	81.36%
Welding	4141	15,240	-	-	-	-	-	15,240	10,920	4,320	39.56%
Medical Assistant	4144	4,500	-	-	-	-	-	4,500	4,500	-	0.00%
Medication Aide	4146	-	-	-	-	-	-	-	3,990	(3,990)	-100.00%
Nurse Aide	4147	6,600	-	-	-	-	-	6,600	6,600	-	0.00%
Pharmacy Tech	4149	-	-	-	-	-	-	-	2,300	(2,300)	-100.00%
Mental Health Technician	4152	1,800	-	-	-	-	-	1,800	-	1,800	N/A
Nurse Aide 60 Hours	4153	1,800	-	-	-	-	-	1,800	-	1,800	N/A
<b>TOTAL INSTRUCTION: NON-CREDIT</b>											
<b>OPEN ENROLLMENT</b>		135,800	-	-	-	-	-	135,800	92,510	43,290	46.79%
<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>CONTRACT/CUSTOMIZED COURSES</b>		615	-	-	-	-	-	615	615	-	0.00%
<b>TOTAL INSTRUCTION</b>		189,531	4,320	20,046	-	-	-	356,611	398,220	(41,609)	-10.45%



Victoria College  
Operating Budget  
Salaries by Function, Division and Discipline  
Gonzales Center  
FY 2024 - 2025

								August 31			
								2025	2024	Change	
						Stipends / Market Adjustments / Expense Allowances					
Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages		Total Salaries	Prior Year Total	Dollar	Percent	
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	1,260	-	-	-	-	1,260	1,260	-	0.00%	
TOTAL PUBLIC SERVICE		1,260	-	-	-	-	1,260	1,260	-	0.00%	
ACADEMIC SUPPORT											
Gonzales Center Office	6010	-	215,976	80,449	2,100	12,347	1,680	312,552	274,001	38,551	14.07%
TOTAL ACADEMIC SUPPORT		-	215,976	80,449	2,100	12,347	1,680	312,552	274,001	38,551	14.07%
INSTITUTIONAL SUPPORT											
Campus Security	2040	-	-	16,405	-	-	-	16,405	15,615	790	5.06%
TOTAL INSTITUTIONAL SUPPORT		-	-	16,405	-	-	-	16,405	15,615	790	5.06%
OPERATION AND MAINTENANCE OF PLANT											
Building Maintenance	2029	-	-	16,156	-	-	-	16,156	15,597	559	3.58%
Custodial Services	2032	-	-	31,517	-	-	-	31,517	30,442	1,075	3.53%
TOTAL OPERATION AND MAINTENANCE OF PLANT		-	-	47,673	-	-	-	47,673	46,039	1,634	3.55%
TOTAL SALARIES		\$ 190,791	\$ 220,296	\$ 164,573	\$ 2,100	\$ 12,347	\$ 1,680	\$ 734,501	\$ 735,135	\$ (634)	-0.09%

Victoria College  
Operating Budget  
Operating Expense by Function, Division and Discipline  
Gonzales Center  
FY 2024 - 2025

															August 31			
															2025	2024	Change	
Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent	
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Biology	6207	-	-	-	-	6,500	-	-	-	-	-	-	-	6,500	6,500	-	0.00%	
		-	-	-	-	6,500	-	-	-	-	-	-	-	6,500	6,500	-	0.00%	
ALLIED HEALTH DIVISION																		
Licensed Vocational Nursing - Gonzales	6421	1,628	-	-	-	1,200	-	2,400	-	52,010	-	-	-	57,238	60,913	(3,675)	-6.03%	
			-	-	-	1,200	-	2,400	-	52,010	-	-	-	57,238	60,913	(3,675)	-6.03%	
TOTAL INSTRUCTION: CREDIT COURSES		-	-	-	-	7,700	-	2,400	-	52,010	-	-	-	63,738	67,413	(3,675)	-5.45%	
INSTRUCTION: NON-CREDIT																		
OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	-	-	-	-	-	350	-	-	-	350	350	-	0.00%	
Language Communications	4117	-	-	-	-	-	-	-	-	300	-	-	-	300	300	-	0.00%	
Computer Information Systems	4120	-	-	-	-	-	-	-	-	850	-	-	-	850	850	-	0.00%	
Truck Driving	4129	50	2,000	-	25	1,425	1,700	500	-	40,350	-	-	-	46,050	-	46,050	N/A	
Industrial Technology	4130	-	-	-	300	12,050	-	-	-	9,984	-	-	-	22,334	11,170	11,164	99.95%	
Emergency Medical Services	4135	-	-	-	-	800	250	-	-	500	-	-	-	1,550	4,800	(3,250)	-67.71%	
Electrical	4139	-	-	-	-	4,250	-	-	-	6,260	-	-	-	10,510	8,754	1,756	20.06%	
HVAC	4140	-	-	-	-	4,500	-	-	-	3,472	-	-	-	7,972	6,510	1,462	22.46%	
Welding	4141	-	-	-	-	15,000	-	-	-	4,300	-	-	-	19,300	19,820	(520)	-2.62%	
Medical Assistant	4144	-	-	-	-	300	-	-	-	3,000	-	-	-	3,300	6,440	(3,140)	-48.76%	
Medication Aide	4146	-	-	-	-	-	-	-	-	-	-	-	-	-	2,550	(2,550)	-100.00%	
Nurse Aide	4147	-	-	-	-	750	-	-	-	4,800	-	-	-	5,550	2,750	2,800	101.82%	
Pharmacy Tech	4149	-	-	-	-	300	-	-	-	2,000	-	-	-	2,300	2,300	-	0.00%	
Mental Health Technician	4152	-	-	-	-	150	-	-	-	750	-	-	-	900	-	900	N/A	
Mental Health Technician	4152	-	-	-	-	150	-	-	-	730	-	-	-	880	-	880	N/A	
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		-	-	-	-	-	-	-	-	-	-	-	-	122,146	66,594	55,552	83.42%	
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	50	-	-	-	-	-	-	-	50	50	-	0.00%	
Computer Information Systems	4205	-	-	-	-	-	-	-	-	200	-	-	-	200	200	-	0.00%	
Industrial Technology	4215	-	-	-	-	500	-	-	-	1,000	-	-	-	1,500	1,500	-	0.00%	
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		-	-	-	-	550	-	-	-	1,200	-	-	-	1,750	1,750	-	0.00%	
TOTAL INSTRUCTION		-	-	-	-	8,250	-	2,400	-	53,210	-	-	-	187,634	135,757	51,877	38.21%	
PUBLIC SERVICE: NON-STATE FUNDED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		

Victoria College  
Operating Budget  
Operating Expense by Function, Division and Discipline  
Gonzales Center  
FY 2024 - 2025

															August 31			
															2025	2024	Change	
	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	Total	Prior Year	Dollar	Percent
Personal Enrichment	4301	-	-	-	-	-	2,500	-	-	-	-	-	-	-	2,500	1,000	1,500	150.00%
Lifelong Learning Institute	4303	150	-	-	-	-	500	-	200	-	-	-	-	-	850	850	-	0.00%
Summer Camps	4305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	(350)	-100.00%
Truck Driving	4311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,316	(105,316)	-100.00%
TOTAL PUBLIC SERVICE		150	-	-	-	-	3,000	-	200	-	-	-	-	-	3,350	107,516	(104,166)	-96.88%
ACADEMIC SUPPORT																		
Gonzales Center Office	6010	7,450	19,000	-	2,100	1,000	26,000	500	3,500	42,500	8,625	-	-	17,000	127,675	140,025	(12,350)	-8.82%
TOTAL ACADEMIC SUPPORT		7,450	19,000	-	2,100	1,000	26,000	500	3,500	42,500	8,625	-	-	17,000	127,675	140,025	(12,350)	-8.82%
INSTITUTIONAL SUPPORT																		
Campus Security	2040	400	-	-	-	-	-	-	-	-	-	-	-	-	400	-	400	N/A
TOTAL INSTITUTIONAL SUPPORT		400	-	-	-	-	-	-	-	-	-	-	-	-	400	-	400	N/A
OPERATION AND MAINTENANCE OF PLANT																		
Building Maintenance	2029	400	-	-	-	-	-	-	-	-	-	-	-	-	400	-	400	N/A
Custodial Services	2032	400	-	-	-	-	-	-	-	-	-	-	-	-	400	-	400	N/A
TOTAL OPERATION AND MAINTENANCE OF PLANT		800	-	-	-	-	-	-	-	-	-	-	-	-	800	-	800	N/A
TOTAL OPERATING EXPENSE		\$ 8,800	\$ 19,000	\$ -	\$ 2,100	\$ 1,000	\$ 37,250	\$ 500	\$ 6,100	\$ 42,500	\$ 61,835	\$ -	\$ -	\$ 17,000	\$ 319,859	\$ 383,298	\$ (63,439)	-16.55%

Victoria College  
Operating Budget  
Bonded Debt Service  
District Wide  
FY 2024 - 2025

		Budget for the Year Ending						Change	
		August 31, 2025			August 31, 2024				
		Organization	Principal	Interest	Total	Principal	Interest	Total	Dollar
BONDED DEBT SERVICE									
2012 Limited Tax Refunding Bonds (7806)	7806	1,080,000	77,000	1,157,000	1,045,000	113,575	1,158,575	(1,575)	-0.14%
2013 Limited Tax Bonds (7807)	7807	1,130,000	340,563	1,470,563	1,095,000	373,412	1,468,412	2,151	0.15%
2023 Limited Tax Bonds (7808)	7808	-	432,381	432,381	-	422,773	422,773	9,608	2.27%
TOTAL BONDED DEBT		2,210,000	849,944	3,059,944	2,140,000	909,760	3,049,760	10,184	0.33%

Victoria College  
Operating Budget  
Unallocated Staff Benefits  
District Wide  
FY 2024 - 2025

UNALLOCATED STAFF BENEFITS	Organization	Budget for the Year Ending		Change	
		August 31, 2025	August 31, 2024		
		Total	Total	Dollar	Percent
Social Security Match	7501	\$ 1,100,469	\$ 1,125,431	\$ (24,962)	-2.22%
Medicare Match	7501	257,364	263,518	(6,154)	-2.34%
Health Insurance: Active Staff	7501	1,504,405	1,477,338	27,067	1.83%
Health Insurance: Appropriated Retirees	7501	621,495	704,022	(82,527)	-11.72%
Health Insurance: Institutional Retirees	7501	159,643	118,394	41,249	34.84%
Teacher Retirement System	7501	580,694	550,571	30,123	5.47%
TRS New Employee State Match	7501	11,007	21,547	(10,540)	-48.92%
Optional Retirement Plan	7501	67,640	69,315	(1,675)	-2.42%
Optional Retirement Plan - Additional Percentage	7501	33,824	34,659	(835)	-2.41%
Workman's Compensation	7501	45,085	43,993	1,092	2.48%
Unemployment Compensation	7501	23,223	24,612	(1,389)	-5.64%
VC Pays	7501	<u>85,823</u>	<u>88,273</u>	<u>(2,450)</u>	-2.78%
<b>TOTAL UNALLOCATED STAFF BENEFITS</b>		<b><u>4,490,672</u></b>	<b><u>4,521,673</u></b>	<b><u>(31,001)</u></b>	<b>-0.69%</b>

Victoria College  
Operating Budget  
Reserve for Contingency  
College Wide  
FY 2024 - 2025

		Budget for the Year Ending			
		August 31, 2025	August 31, 2024	Change	
RESERVE FOR CONTINGENCY	Organization	Total	Total	Dollar	Percent
Reserve for Contingency	N/A	\$ 7,336	\$ 9,051	\$ (1,715)	100.00%
TOTAL RESERVE FOR CONTINGENCY		<u>7,336</u>	<u>9,051</u>	<u>(1,715)</u>	100.00%

### Notice About 2024 Tax Rates

Property tax rates in VICTORIA COUNTY JUNIOR COLLEGE DISTRICT.

This notice concerns the 2024 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>	\$0.1648/\$100
<b>This year's voter-approval tax rate</b>	\$0.1769/\$100

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

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#### Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	15,834,283
AUXILLARY FUND	4,175,544
DEBT SERVICE FUND	506,630

#### Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 LIMITED TAX REFUNDING BOND	1,080,000	77,000	0	1,157,000
2013 LIMITED TAX BONDS	1,130,000	340,563	0	1,470,563
2023 LIMITED TAX BONDS	0	432,381	0	432,381

Total required for 2024 debt service	\$3,059,944
- Amount (if any) paid from funds listed in unencumbered funds	\$200,000
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$73,632
= Total to be paid from taxes in 2024	\$2,786,312
+ Amount added in anticipation that the unit will collect only 102.00% of its taxes in 2024	\$-54,634
= Total debt levy	\$2,731,678

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by ASHLEY HERNANDEZ, TAC on 07/31/2024 .

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.	\$8,924,993,612
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.1426/\$100
3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$53,319
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$17,223
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.	\$12,763,136
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$9,410,971,745
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.1419/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$13,354,169
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$591,033
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.1648/\$100
11. This year's proposed total tax rate.	\$0.1709/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.0061
13. Percentage change in total tax rate. Divide Line 12 by line 10.	3.70%
<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.	\$0.1370/\$100
15. This year's proposed M&O tax rate.	\$0.1419/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.0049
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.58%
<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.	\$0.1426/\$100
20. This year's proposed M&O tax rate.	\$0.1419/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-0.70



# 2024 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>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 10,447,405,911
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,522,412,299
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 8,924,993,612
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.1722 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §2 6.02 (4)<sup>2</sup> Tex. Tax Code §2 6.02 (4)<sup>3</sup> Tex. Tax Code §2 6.02 (8)<sup>4</sup> Tex. Tax Code §2 6.02 (3)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 8,924,993,612
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 freepoint, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 11,538,010 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 23,416,099 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 34,954,109
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year 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.	\$ 34,954,109
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 10,001,742
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 8,880,037,761
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,291,425
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 63,887
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 15,355,312
18.	<b>Total current year taxable value on the current year 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> ..... \$ 10,556,945,155 <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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 9,543,266 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 10,547,401,889

<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. Current year 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> ..... \$ 421,144,869	
	<b>B. Current year 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.	\$ 421,144,869
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 1,557,575,013
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 9,410,971,745
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year 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 the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 96,210,132
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 96,210,132
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 9,314,761,613
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.1648 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.1426 /\$100
29.	<b>Prior year 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> .	\$ 8,924,993,612

<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 prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 12,727,040
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 53,319 <b>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ 17,223 <b>C. Prior year 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 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 36,096 <b>E. Add Line 30 to 31D.</b>	\$ 12,763,136
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,314,761,613
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1370 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. Current year 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 <b>B. Prior year 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 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.0000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 <b>B. Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.0000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 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
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0 <b>B. Prior year 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0 <b>B. Prior year 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, 2022 and ending on June 30, 2023. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	<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 Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</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 the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 .... \$ 0.0000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.1370 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .... \$ 0.0000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.1370 /\$100
41.	<b>Current year 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. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.1479 /\$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>	<b>Disaster Line 41 (D41): Current year 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000 /\$100
<b>42.</b>	<b>Total current year 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <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, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 3,059,944 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 3,059,944
<b>43.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 73,632
<b>44.</b>	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 2,986,312
<b>45.</b>	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 102.00 % <b>B.</b> Enter the prior year actual collection rate..... 102.00 % <b>C.</b> Enter the 2022 actual collection rate. .... 102.00 % <b>D.</b> Enter the 2021 actual collection rate. .... 103.00 % <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>	102.00 %
<b>46.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,927,756
<b>47.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,410,971,745
<b>48.</b>	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0311 /\$100
<b>49.</b>	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.1790 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): Current year 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.	\$ 0.0000 /\$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 current year county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <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 of the prior year, 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 of the prior tax year or in May of the current tax year.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,410,971,745
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	<b>Current year 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> .	\$ 0.1648 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.1648 /\$100
57.	<b>Current year 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> .	\$ 0.1790 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.1790 /\$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>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,410,971,745
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year 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).	\$ 0.1790 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.1835 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.1835 /\$100
	D. Adopted Tax Rate.....	\$ 0.1722 /\$100
	E. Subtract D from C.....	\$ 0.0113 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 9,031,210,322
	G. Multiply E by F and divide the results by \$100.....	\$ 1,020,526
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.2072 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.2072 /\$100
	D. Adopted Tax Rate.....	\$ 0.1959 /\$100
	E. Subtract D from C.....	\$ 0.0113 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 7,718,587,891
	G. Multiply E by F and divide the results by \$100.....	\$ 872,200
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.2200 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.2200 /\$100
	D. Adopted Tax Rate.....	\$ 0.2076 /\$100
	E. Subtract D from C.....	\$ 0.0124 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 7,085,415,525
	G. Multiply E by F and divide the results by \$100.....	\$ 876,111
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 0 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.0000 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.1790 /\$100

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

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

<sup>41</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)



## 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
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.1370
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,410,971,745
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0053 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0311 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.0000 /\$100

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<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>49</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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1722 /\$100
75.	<b>Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,880,037,761
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,314,761,613
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.0000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.1790 /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.1648 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.1790 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
<b>De minimis rate.</b> .....	\$ 0.0000 /\$100
If applicable, enter the current year de minimis rate from Line 73.	

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

print  
here

Keith Blundell

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

8/7/2024

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)