Operating Budget
2026-2027













VICTORIA COLLEGE

Victoria College

Operating Budget

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FY 2026 - 2027

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Victoria College

Operating Budget

Organizational Data

FY 2026 - 2027

BOARD OF TRUSTEES

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

PRINCIPAL ADMINISTRATIVE OFFICERS

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

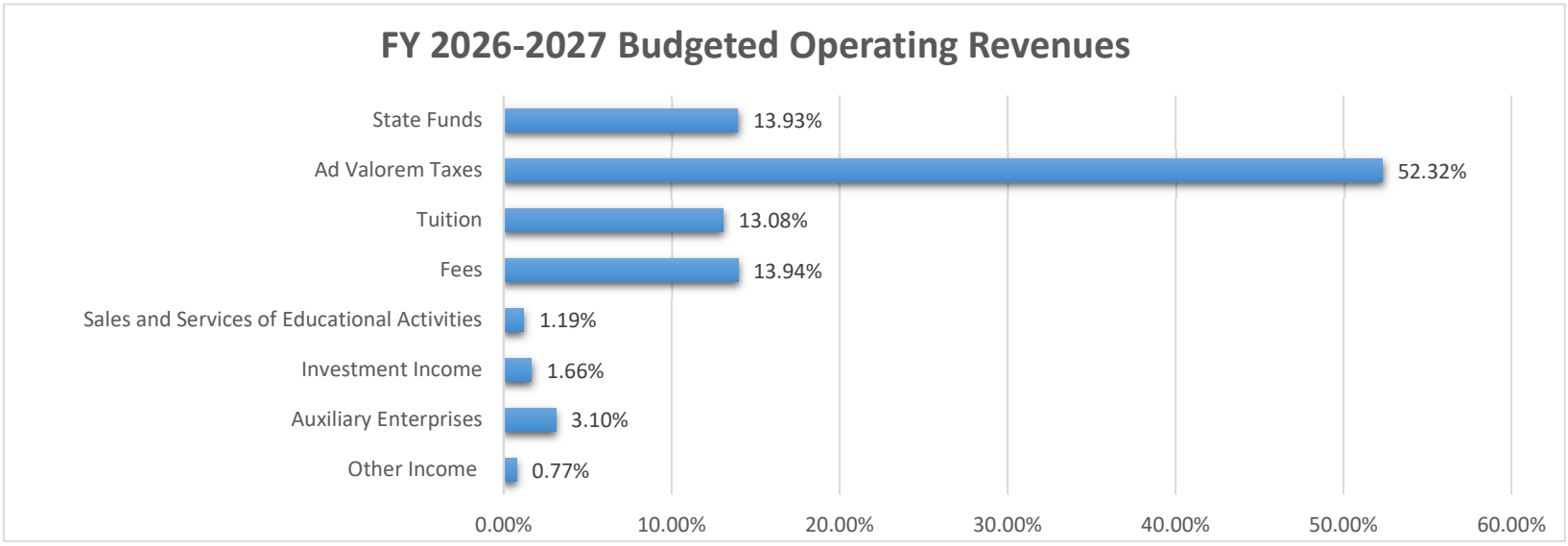
Victoria College

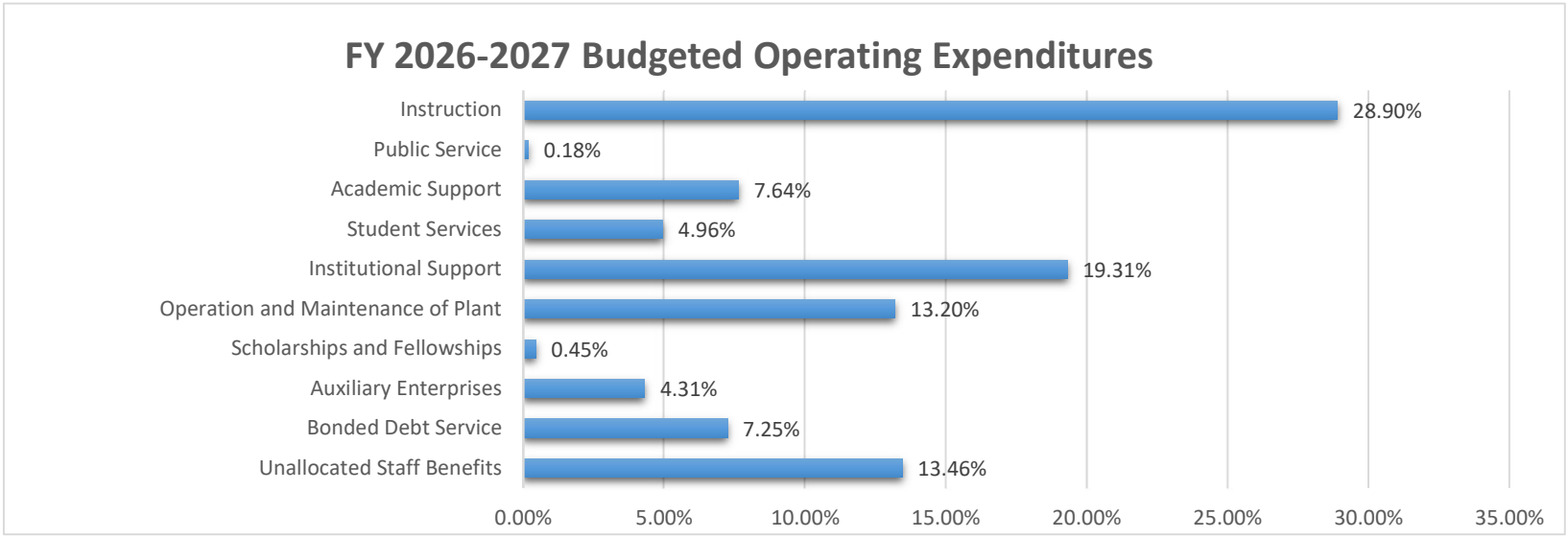
Operating Budget Summary

District Wide

FY 2026 - 2027

	Budget for the Year Ending August 31, 2027	%	August 31, 2026	%
REVENUES				
State Funds	$ 5,036,006	13.93%	$ 5,388,288	14.42%
Ad Valorem Taxes	18,919,662	52.32%	18,548,105	49.66%
Tuition	4,729,119	13.08%	4,967,991	13.30%
Fees	5,041,501	13.94%	4,992,793	13.36%
Sales and Services of Educational Activities	431,350	1.19%	431,400	1.15%
Investment Income	600,000	1.66%	700,000	1.87%
Auxiliary Enterprises	1,120,135	3.10%	1,874,600	5.02%
Other Income	279,176	0.77%	256,517	0.69%
Transfers	-	0.00%	200,000	0.54%
TOTAL REVENUES	$ 36,156,949	100.00%	$ 37,359,694	100.00%
EXPENDITURES				
Instruction	$ 10,453,606	28.90%	$ 10,496,751	28.10%
Public Service	64,635	0.18%	76,072	0.20%
Academic Support	2,761,643	7.64%	2,900,760	7.76%
Student Services	1,793,780	4.96%	1,799,469	4.82%
Institutional Support	6,980,292	19.31%	6,588,658	17.64%
Operation and Maintenance of Plant	4,773,503	13.20%	4,717,578	12.63%
Scholarships and Fellowships	161,000	0.45%	150,000	0.40%
Auxiliary Enterprises	1,559,517	4.31%	2,333,328	6.25%
Bonded Debt Service	2,619,693	7.25%	3,516,690	9.41%
Unallocated Staff Benefits	4,866,990	13.46%	4,780,388	12.80%
Reserve for Contingency	122,289	0.34%	-	0.00%
TOTAL EXPENDITURES	$ 36,156,949	100.00%	$ 37,359,694	100.00%


FY 2026-2027 Budgeted Operating Revenues
State Funds
13.93%
Ad Valorem Taxes
52.32%
Tuition
13.08%
Fees
13.94%
Sales and Services of Educational Activities
1.19%
Investment Income
1.66%
Auxiliary Enterprises
3.10%
Other Income
0.77%
0.00%
10.00%
20.00%
30.00%
40.00%
50.00%
60.00%


FY 2026-2027 Budgeted Operating Expenditures
Instruction
28.90%
Public Service
0.18%
Academic Support
7.64%
Student Services
4.96%
Institutional Support
19.31%
Operation and Maintenance of Plant
13.20%
Scholarships and Fellowships
0.45%
Auxiliary Enterprises
4.31%
Bonded Debt Service
7.25%
Unallocated Staff Benefits
13.46%
0.00%
5.00%
10.00%
15.00%
20.00%
25.00%
30.00%
35.00%

FY 2026-2027 Budgeted Operating Expenditures by Expenditure Type

	Salaries: Appropriations Eligible	Salaries: Non-Appropriations Eligible	Unallocated Staff Benefits	Total Salaries and Benefits	Other Operating Expenditures	Total Operating Expenditures	Salaries and Benefits to Total Operating Expenditures	Other Operating Expenditures to Total Operating Expenditures
Instruction	$ 9,215,450	$ -	$ -	$ 9,215,450	$ 1,360,445	$ 10,575,896	87.14%	12.86%
Public Service	35,915	-	-	35,915	28,720	64,635	55.57%	44.43%
Academic Support	2,303,425	-	-	2,303,425	458,218	2,761,643	83.41%	16.59%
Student Services	1,577,625	-	-	1,577,625	216,155	1,793,780	87.95%	12.05%
Institutional Support	3,920,492	-	-	3,920,492	3,059,800	6,980,292	56.17%	43.83%
Operation and Maintenance of Plant	-	1,623,199	-	1,623,199	3,150,304	4,773,503	34.00%	66.00%
Scholarships and Fellowships	-	161,000	-	161,000	-	161,000	100.00%	0.00%
Auxiliary Enterprises	-	489,049	-	489,049	1,070,468	1,559,517	31.36%	68.64%
Bonded Debt Service	-	-	-	-	2,619,693	2,619,693	0.00%	100.00%
Unallocated Staff Benefits	-	-	4,866,990	4,866,990	-	4,866,990	100.00%	0.00%
	$ 17,052,907	$ 2,273,248	$ 4,866,990	$ 24,193,145	$ 11,963,803	$ 36,156,949	66.91%	33.09%

FY 2025-2026 Budgeted Operating Expenditures by Expenditure Type

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

Victoria College

Operating Budget

Revenue Detail

District Wide

FY 2026 - 2027

	August 31		Change	
	2027	**2026**	**Dollar**	**Percent**
REVENUES				
STATE FUNDS				
State Appropriations	$ 4,745,182	$ 5,191,368	$ (446,186)	-8.59%
State Fast Funding	$ 290,824	$ 196,920	$ 93,904	47.69%
	5,036,006	5,388,288	(352,282)	-6.54%
AD VALOREM TAXES				
Maintenance and Operations	16,755,568	15,684,862	1,070,706	6.83%
Debt Service	2,164,094	2,863,243	(699,149)	-24.42%
	18,919,662	18,548,105	371,557	2.00%
TUITION				
State Funded				
Credit Courses				
In District	1,631,820	1,609,740	22,080	1.37%
In District - Dual Enrollment	256,280	196,640	59,640	30.33%
Out of County	1,107,360	1,125,240	(17,880)	-1.59%
Out of County - Dual Enrollment	183,480	184,600	(1,120)	-0.61%
Non-Resident	63,042	51,508	11,534	22.39%
Non-Resident - Dual Enrollment	4,928	-	4,928	N/A
Differential Tuition	1,112,748	1,011,105	101,643	10.05%
Non-Credit Courses				
Workforce Education	689,355	1,008,105	(318,750)	-31.62%
Contract/Customized	122,000	126,425	(4,425)	-3.50%
Allied Health	330,000	300,000	30,000	10.00%
Emergency Medical Services	15,000	26,000	(11,000)	-42.31%

Victoria College

Operating Budget

Revenue Detail

District Wide

FY 2026 - 2027

	August 31		Change	
	2027	2026	Dollar	Percent
Police Academy	146,000	131,400	14,600	11.11%
Non-State Funded				
Non-State Funded Continuing Education	30,935	41,450	(10,515)	-25.37%
Summer Camps	5,440	10,455	(5,015)	-47.97%
Reductions				
TPEG Set Aside	(220,000)	(220,000)	-	0.00%
Waivers and Exemptions	(749,269)	(634,677)	(114,592.00)	18.06%
	4,729,119	4,967,991	(238,872)	-4.81%
FEES				
Credit Courses				
General Fee	1,888,132	1,882,269	5,863	0.31%
General Fee - Dual Enrollment	265,968	228,744	37,224	16.27%
Course Fee	200,000	200,000	-	0.00%
Lab Fee	150,000	150,000	-	0.00%
Out of County Fee	1,125,816	1,143,994	(18,178)	-1.59%
Out of County Fee - Dual Enrollment	197,241	198,445	(1,204)	-0.61%
Technology Fee	1,059,196	1,055,907	3,289	0.31%
Technology Fee - Dual Enrollment	155,148	133,434	21,714	0.00%
	5,041,501	4,992,793	48,708	0.98%
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				
Installment Plan Fees	80,000	80,000	-	0.00%
Testing Center				
Fees	230,000	230,000	-	0.00%
Commissions	25,000	25,000	-	0.00%
Transcript Fees	40,000	40,000	-	0.00%

Victoria College

Operating Budget

Revenue Detail

District Wide

FY 2026 - 2027

	August 31		Change	
	2027	**2026**	**Dollar**	**Percent**
Lifelong Learning Membership Fees	42,000	42,750	(750)	-1.75%
Media Services	10,000	10,000	-	0.00%
Sports Center Membership Fee	250	250	-	0.00%
Student ID Replacement	500	400	100	0.00%
Student Printing	3,500	3,000	500	16.67%
Background Check Income	100	-	100	N/A
	431,350	431,400	(50)	-0.01%
INVESTMENT INCOME				
Interest	600,000	700,000	(100,000)	-14.29%
	600,000	700,000	(100,000)	
AUXILIARY ENTERPRISES				
Welder Center for the Performing Arts	578,000	567,000	11,000	1.94%
Campus Store	126,035	911,000	(784,965)	-86.17%
Food Service	20,000	-	20,000	N/A
Conference Center Rental	395,600	395,600	-	0.00%
Copier Charges	500	1,000	(500)	-50.00%
	1,120,135	1,874,600	(754,465)	-40.25%
OTHER INCOME				
Facilities Rental				
Museum of the Coastal Bend	-	1,250	(1,250)	-100.00%
Sports Center Rental	60,000	60,000	-	0.00%
Fines and Fees				
Returned Check Fees	1,000	1,000	-	0.00%
Library Fines	500	-	500	N/A

Victoria College

Operating Budget

Revenue Detail

District Wide

FY 2026 - 2027

	August 31		Change	
	2027	**2026**	**Dollar**	**Percent**
OTHER INCOME - Continued				
Parking Fines	5,000	5,000	-	0.00%
Recovery of Indirect Costs	35,000	35,000	-	0.00%
Pell Grant Administrative Allowance	7,160	7,365	(205)	-2.78%
Gifts and Grants	150,516	126,902	23,614	18.61%
Other Income	15,000	15,000	-	0.00%
Athletic Ticket Sales	-	-	-	0.00%
Recycling Income	5,000	5,000	-	0.00%
	279,176	256,517	22,659	8.83%
TRANSFERS				
Transfers in				
Fund Balance	-	200,000		0.00%
Pledged Revenue	455,600	453,446	2,154	0.48%
Transfers Out				
Pledged Revenue	(455,600)	(453,446)	(2,154.00)	0.48%
	-	200,000	(200,000.00)	-100.00%
TOTAL REVENUE	$ 36,156,949	$ 37,359,694	$ (1,202,745)	-3.22%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	$ 177,027	$ 5,407	$ 182,434	$ 164,103	$ 2,697	$ 166,800	$ 15,634	9.37%
		177,027	5,407	182,434	164,103	2,697	166,800	15,634	9.37%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	43,375	1,588	44,963	52,932	1,658	54,590	(9,627)	-17.64%
English	6103	817,202	5,773	822,975	791,731	5,163	796,894	26,081	3.27%
Speech	6105	140,111	1,652	141,763	131,658	1,642	133,300	8,463	6.35%
Foreign Language	6107	20,061	808	20,869	19,670	798	20,468	401	1.96%
Art	6109	139,839	12,997	152,836	147,083	11,487	158,570	(5,734)	-3.62%
Music	6111	175,475	29,485	204,960	149,669	22,475	172,144	32,816	19.06%
Philosophy	6113	12,038	808	12,846	41,506	998	42,504	(29,658)	-69.78%
Humanties	6114	19,466	80	19,546	1,967	-	1,967	17,579	893.70%
Drama	6115	6,037	828	6,865	7,857	818	8,675	(1,810)	-20.86%
Fine Arts Gallery	6117	500	2,050	2,550	500	1,050	1,550	1,000	64.52%
History	6303	345,411	2,392	347,803	326,400	2,782	329,182	18,621	5.66%
Government	6305	218,510	1,992	220,502	165,300	2,462	167,762	52,740	31.44%
Geography	6307	22,948	908	23,856	22,172	898	23,070	786	3.41%
Sociology	6309	12,055	828	12,883	11,791	818	12,609	274	2.17%
Economics	6311	58,622	1,148	59,770	69,856	1,218	71,074	(11,304)	-15.90%
Psychology	6313	214,006	2,152	216,158	215,049	2,142	217,191	(1,033)	-0.48%
Interdisciplinary Education	6315	2,006	-	2,006	1,967	-	1,967	39	1.98%
		2,247,662	65,489	2,313,151	2,157,108	56,409	2,213,517	99,634	4.50%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	137,669	4,833	142,502	131,193	4,783	135,976	6,526	4.80%
Mathematics	6203	490,537	4,243	494,780	490,687	4,663	495,350	(570)	-0.12%
Physics	6205	77,407	3,758	81,165	75,002	3,748	78,750	2,415	3.07%
Engineering	6206	30,209	1,638	31,847	22,835	1,378	24,213	7,634	31.53%
Biology	6207	633,980	32,373	666,353	608,800	30,363	639,163	27,190	4.25%
Chemistry	6209	86,356	10,918	97,274	78,472	11,058	89,530	7,744	8.65%
Geology	6211	56,305	2,268	58,573	48,125	2,058	50,183	8,390	16.72%
Physical Education	6213	80,150	5,558	85,708	78,594	5,548	84,142	1,566	1.86%
		1,592,613	65,589	1,658,202	1,533,708	63,599	1,597,307	60,895	3.81%
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,563,774	191,859	1,755,633	1,567,507	190,349	1,757,856	(2,223)	-0.13%
Licensed Vocational Nursing - Victoria	6416	541,603	73,493	615,096	514,768	113,633	628,401	(13,305)	-2.12%
Licensed Vocational Nursing - Gonzales	6421	165,887	1,080	166,967	209,567	56,813	266,380	(99,413)	-37.32%
Licensed Vocational Nursing - Hallettsville	6429	180,464	61,828	242,292	189,224	61,893	251,117	(8,825)	-3.51%
Respiratory Therapy Technology	6433	323,142	37,446	360,588	288,715	35,540	324,255	36,333	11.21%
Physical Therapy Assistant	6439	245,392	32,202	277,594	246,013	32,192	278,205	(611)	-0.22%
		3,020,262	397,908	3,418,170	3,015,794	490,420	3,506,214	(88,044)	-2.51%
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	154,646	2,108	156,754	159,833	1,598	161,431	(4,677)	-2.90%
Computer Information Systems	6509	240,769	6,978	247,747	218,048	6,968	225,016	22,731	10.10%
Emergency Medical Technology	6511	328,706	52,288	380,994	308,596	52,210	360,806	20,188	5.60%
Police Academy	6513	89,513	41,858	131,371	145,864	41,780	187,644	(56,273)	-29.99%
Process Technology	6515	155,233	15,158	170,391	169,223	15,148	184,371	(13,980)	-7.58%
Electronics and Instrumentation	6517	326,720	12,558	339,278	305,347	12,548	317,895	21,383	6.73%
Welding	6519	136,674	51,071	187,745	128,707	51,061	179,768	7,977	4.44%
Criminal Justice	6521	28,363	888	29,251	68,731	1,273	70,004	(40,753)	-58.22%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
		1,460,624	182,907	1,643,531	1,504,349	182,586	1,686,935	(43,404)	-2.57%
TOTAL INSTRUCTION: CREDIT COURSES		**8,498,188**	**717,300**	**9,215,488**	**8,375,062**	**795,711**	**9,170,773**	**44,715**	**0.49%**
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	240	105	345	990	825	1,815	(1,470)	-80.99%
Language Communications	4117	-	-	-	2,700	900	3,600	(3,600)	-100.00%
Computer Information Systems	4120	240	100	340	6,960	3,235	10,195	(9,855)	-96.67%
Truck Driving	4129	312,938	234,665	547,603	285,977	256,240	542,217	5,386	0.99%
Industrial Technology	4130	90,030	74,036	164,066	78,000	108,380	186,380	(22,314)	-11.97%
Allied Health	4134	84,501	400	84,901	101,917	400	102,317	(17,416)	-17.02%
Emergency Medical Services	4135	69,343	6,308	75,651	73,398	6,298	79,696	(4,045)	-5.08%
Electrical	4139	52,675	32,260	84,935	46,620	29,098	75,718	9,217	12.17%
HVAC	4140	34,300	21,472	55,772	32,160	21,472	53,632	2,140	3.99%
Welding	4141	15,240	19,300	34,540	15,240	19,300	34,540	-	0.00%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	9,000	12,790	21,790	9,000	9,490	18,490	3,300	17.85%
Medical Coding	4145	3,750	33,200	36,950	3,750	33,200	36,950	-	0.00%
Medication Aide	4146	-	1,300	1,300	3,990	1,150	5,140	(3,840)	-74.71%
Nurse Aide	4147	-	-	-	15,000	12,300	27,300	(27,300)	-100.00%
Phlebotomy	4148	-	9,900	9,900	4,400	9,900	14,300	(4,400)	-30.77%
Pharmacy Tech	4149	4,225	8,100	12,325	4,225	5,000	9,225	3,100	33.60%
Veterinary Assistant	4150	-	2,000	2,000	2,000	2,000	4,000	(2,000)	-50.00%
EKG Technician	4151	10,080	2,210	12,290	10,080	1,210	11,290	1,000	8.86%
Mental Health Technician	4152	3,600	2,700	6,300	3,600	1,800	5,400	900	16.67%
Nurse Aide 60 Hours	4153	-	-	-	3,600	1,760	5,360	(5,360)	-100.00%
EKG Technician Non Credit	4155	-	3,000	3,000	2,240	3,000	5,240	(2,240)	-42.75%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		**707,262**	**470,746**	**1,178,008**	**722,947**	**533,858**	**1,256,805**	**(78,797)**	**-6.27%**
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	-	-	-	510	275	785	(785)	-100.00%
Language Communications	4202	-	-	-	450	180	630	(630)	-100.00%
Computer Information Systems	4205	-	-	-	840	600	1,440	(1,440)	-100.00%
Truck Driving	4214	-	-	-	100	50	150	(150)	-100.00%
Industrial Technology	4215	-	32,460	32,460	1,040	30,778	31,818	642	2.02%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,650	22,650	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		**10,000**	**45,110**	**55,110**	**12,940**	**44,533**	**57,473**	**(2,363)**	**-4.11%**
INSTRUCTIONAL TECHNOLOGY INITIATIVE	**6047**	**-**	**5,000**	**5,000**	**-**	**11,700**	**11,700**	**(6,700)**	**-57.26%**
TOTAL INSTRUCTION		**9,215,450**	**1,238,156**	**10,453,606**	**9,110,949**	**1,385,802**	**10,496,751**	**(43,145)**	**-0.41%**
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	4,320	-	4,320	9,480	3,000	12,480	(8,160)	-65.38%
Lifelong Learning Institute	4303	17,595	16,100	33,695	17,722	17,450	35,172	(1,477)	-4.20%
Summer Camps	4305	-	5,230	5,230	-	6,030	6,030	(800)	-13.27%
Motorcycle Safety	4308	14,000	7,390	21,390	14,000	8,390	22,390	(1,000)	-4.47%
TOTAL PUBLIC SERVICE		**35,915**	**28,720**	**64,635**	**41,202**	**34,870**	**76,072**	**(11,437)**	**-15.03%**
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	144,524	5,374	149,898	139,777	5,580	145,357	4,541	3.12%
Academic Support - Tech Plan	4010	-	-	-	-	97,750	97,750	(97,750)	-100.00%
Division, Office, Continuing Education	4111	208,939	10,808	219,747	194,184	10,503	204,687	15,060	7.36%
Office, Industrial Programs	4114	145,595	20,478	166,073	140,688	20,468	161,156	4,917	3.05%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Office, Allied Heath - Non-Credit	4134	98,734	10,258	108,992	90,564	10,248	100,812	8,180	8.11%
The Tutoring Center	5011	237,992	12,574	250,566	197,962	9,464	207,426	43,140	20.80%
Office, Executive Vice President, Chief Academic Officer	6001	207,426	9,708	217,134	176,450	9,498	185,948	31,186	16.77%
Gonzales Center Office	6010	93,805	37,700	131,505	318,543	102,200	420,743	(289,238)	-68.74%
Lyceum	6035	-	10,000	10,000	-	5,000	5,000	5,000	100.00%
Distance Education	6038	48,046	52,549	100,595	64,818	47,774	112,592	(11,997)	-10.66%
Division Office, College Acces and Partnership	6040	251,047	7,458	258,505	191,648	4,900	196,548	61,957	31.52%
Faculty Staff Development	6041	-	24,250	24,250	-	22,000	22,000	2,250	10.23%
Dual Credit	6042	27,526	16,650	44,176	-	14,550	14,550	29,626	203.62%
Correctional Education	6043	-	4,850	4,850	-	2,300	2,300	2,550	110.87%
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	0.00%
Community Partnership	6045	-	2,350	2,350	-	3,100	3,100	(750)	-24.19%
Division Office, Academic Support and Student Success	6071	167,261	9,518	176,779	161,597	8,798	170,395	6,384	3.75%
Academic Coaching	6080	203,563	7,308	210,871	155,884	4,028	159,912	50,959	31.87%
Division Office, Arts, Humanities and Social Sciences	6101	200	6,612	6,812	400	5,827	6,227	585	9.39%
Division Office, Science, Mathematics and Physical Education	6201	141,445	10,518	151,963	136,693	16,273	152,966	(1,003)	-0.66%
Division Office, Allied Health	6401	-	13,263	13,263	-	21,853	21,853	(8,590)	-39.31%
Division Office, Career & Technical Education	6501	182,292	8,417	190,709	169,491	8,407	177,898	12,811	7.20%
Library	6701	145,030	176,475	321,505	140,126	190,314	330,440	(8,935)	-2.70%
TOTAL ACADEMIC SUPPORT		**2,303,425**	**458,218**	**2,761,643**	**2,278,825**	**621,935**	**2,900,760**	**(139,117)**	**-4.80%**
STUDENT SERVICES									
Office, Vice President of Student Services	5001	143,663	11,808	155,471	163,555	10,665	174,220	(18,749)	-10.76%
Registrar	5003	255,140	24,438	279,578	242,556	21,148	263,704	15,874	6.02%
Advising and Counseling	5004	465,626	18,538	484,164	413,708	29,335	443,043	41,121	9.28%
Financial Aid	5005	236,811	43,608	280,419	214,304	20,498	234,802	45,617	19.43%
Student Life Office	5006	104,554	25,732	130,286	100,552	23,603	124,155	6,131	4.94%
Recruitment and Outreach	5007	103,379	18,600	121,979	-	18,600	18,600	103,379	555.80%
Student Testing & Assessment	5008	208,094	40,933	249,027	205,030	37,448	242,478	6,549	2.70%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Orientation	5010	-	1,858	1,858	-	3,348	3,348	(1,490)	-44.50%
Student Affairs and Basic Resources	5012	-	1,808	1,808	133,230	2,598	135,828	(134,020)	-98.67%
Athletics	5015	60,358	5,558	65,916	58,317	34,548	92,865	(26,949)	-29.02%
Cross Country	5016	-	1,208	1,208	20,182	7,198	27,380	(26,172)	-95.59%
Volleyball	5018	-	808	808	20,000	12,798	32,798	(31,990)	-97.54%
Sports Center	5019	-	21,258	21,258	-	6,248	6,248	15,010	240.24%
TOTAL STUDENT SERVICES		**1,577,625**	**216,155**	**1,793,780**	**1,571,434**	**228,035**	**1,799,469**	**(5,689)**	**-0.32%**
INSTITUTIONAL SUPPORT									
President	1001	359,856	12,108	371,964	346,141	11,673	357,814	14,150	3.95%
Governing Board	1003	-	24,808	24,808	-	50,798	50,798	(25,990)	-51.16%
Governmental Affairs	1004	-	25,000	25,000	-	25,000	25,000	-	0.00%
Office, Vice President of Administrative Services	2001	176,762	5,570	182,332	170,813	5,560	176,373	5,959	3.38%
Business Office	2002	239,422	23,908	263,330	236,761	22,848	259,609	3,721	1.43%
Business Office: A/R - Payments	2003	107,802	7,008	114,810	102,702	6,298	109,000	5,810	5.33%
Purchasing	2006	92,015	7,358	99,373	89,347	7,348	96,695	2,678	2.77%
Central Stores	2007	41,065	1,208	42,273	39,676	1,198	40,874	1,399	3.42%
Human Resources	2010	294,640	60,308	354,948	291,015	65,048	356,063	(1,115)	-0.31%
Faculty/Staff Development	2012	5,100	6,000	11,100	3,000	5,000	8,000	3,100	38.75%
Technology Services	2015	706,161	(51,463)	654,698	688,794	(54,375)	634,419	20,279	3.20%
Campus Security	2040	424,930	19,734	444,664	427,413	21,260	448,673	(4,009)	-0.89%
Institutional Support - Tech Plan	2090	-	1,905,086	1,905,086	-	1,724,936	1,724,936	180,150	10.44%
Foundation Advancement	4003	294,687	32,508	327,195	277,942	32,598	310,540	16,655	5.36%
Foundation - Capital Campaign	4004	-	-	-	-	25,000	25,000	(25,000)	-100.00%
Marketing & Communications	4005	405,927	233,158	639,085	391,466	135,248	526,714	112,371	21.33%
Printing & Mail Service	4006	69,762	85,193	154,955	67,403	85,183	152,586	2,369	1.55%
Central Telephone Service	4007	-	55,550	55,550	-	51,785	51,785	3,765	7.27%
Grants Administration	4009	173,483	8,708	182,191	171,761	8,698	180,459	1,732	0.96%
Reaffirmation - SACS	6014	-	17,380	17,380	-	17,380	17,380	-	0.00%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Effectiveness, Research & Assessment	6015	294,624	9,910	304,534	280,954	8,373	289,327	15,207	5.26%
Strategic Initiatives	6024	-	4,000	4,000	-	4,000	4,000	-	N/A
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%
Commencement	6031	-	8,050	8,050	-	14,170	14,170	(6,120)	-43.19%
College Information System	6050	234,256	5,808	240,064	231,961	5,798	237,759	2,305	0.97%
General Institutional	7001	-	527,152	527,152	-	464,934	464,934	62,218	13.38%
TOTAL INSTITUTIONAL SUPPORT		**3,920,492**	**3,059,800**	**6,980,292**	**3,817,149**	**2,771,509**	**6,588,658**	**391,634**	**5.94%**
OPERATION AND MAINTENANCE OF PLANT									
General Services	2026	152,028	1,136,829	1,288,857	130,722	1,186,090	1,316,812	(27,955)	-2.12%
Building Maintenance	2029	449,477	180,998	630,475	468,044	176,808	644,852	(14,377)	-2.23%
Custodial Services	2032	794,508	(55,640)	738,868	796,921	(57,450)	739,471	(603)	-0.08%
Grounds Maintenance	2035	227,186	50,408	277,594	230,167	48,727	278,894	(1,300)	-0.47%
Utilities	2036	-	805,432	805,432	-	805,272	805,272	160	0.02%
Major Repairs & Renovations	2037	-	1,032,277	1,032,277	-	932,277	932,277	100,000	10.73%
TOTAL OPERATION AND MAINTENANCE OF PLANT		**1,623,199**	**3,150,304**	**4,773,503**	**1,625,854**	**3,091,724**	**4,717,578**	**55,925**	**1.19%**
SCHOLARSHIPS AND FELLOWSHIPS	**2050**	**161,000**	**-**	**161,000**	**150,000**	**-**	**150,000**	**11,000**	**7.33%**
AUXILIARY SERVICES									
Welder Center for the Performing Arts	1011	205,488	468,443	673,931	201,756	474,933	676,689	(2,758)	-0.41%
Campus Store	2061	57,996	62,493	120,489	139,325	786,321	925,646	(805,157)	-86.98%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Auxiliary Enterprises - Tech Plan	2095	-	24,300	24,300	-	-	-	24,300	N/A
Official Functions	4051	-	30,000	30,000	-	40,000	40,000	(10,000)	-25.00%
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	23,000	23,000	-	0.00%
Music Scholarships	4055	-	13,000	13,000	-	13,000	13,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	2,000	2,000	-	2,000	2,000	-	0.00%
Conference Center	4090	217,565	314,623	532,188	210,279	305,563	515,842	16,346	3.17%
Student Center Operations	5051	8,000	51,979	59,979	7,200	48,821	56,021	3,958	7.07%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Student Life Office - Student Organizations	5052	-	30,630	30,630	-	31,130	31,130	(500)	-1.61%
TOTAL AUXILIARY ENTERPRISES		**489,049**	**1,070,468**	**1,559,517**	**558,560**	**1,774,768**	**2,333,328**	**(773,811)**	**-33.16%**
TOTAL SALARIES AND OPERATING EXPENSE		**$ 19,326,155**	**$ 9,221,821**	**$ 28,547,976**	**$ 19,153,973**	**$ 9,908,643**	**$ 29,062,616**	**$ (514,640)**	**-1.77%**

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	$ 177,027	$ 5,407	$ 182,434	$ 162,136	$ 2,697	$ 164,833	$ 17,601	10.68%
		177,027	5,407	182,434	162,136	2,697	164,833	17,601	10.68%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Developmental English	6073	43,375	1,588	44,963	52,932	1,658	54,590	(9,627)	-17.64%
English	6103	817,202	5,773	822,975	791,731	5,163	796,894	26,081	3.27%
Speech	6105	140,111	1,652	141,763	131,658	1,642	133,300	8,463	6.35%
Foreign Language	6107	20,061	808	20,869	19,670	798	20,468	401	1.96%
Art	6109	139,839	12,997	152,836	147,083	11,487	158,570	(5,734)	-3.62%
Music	6111	175,475	29,485	204,960	149,669	22,475	172,144	32,816	19.06%
Philosophy	6113	12,038	808	12,846	41,506	998	42,504	(29,658)	-69.78%
Humanties	6114	19,466	80	19,546	1,967	-	1,967	17,579	893.70%
Drama	6115	6,037	828	6,865	7,857	818	8,675	(1,810)	-20.86%
Fine Arts Gallery	6117	500	2,050	2,550	500	1,050	1,550	1,000	64.52%
History	6303	345,411	2,392	347,803	326,400	2,782	329,182	18,621	5.66%
Government	6305	218,510	1,992	220,502	165,300	2,462	167,762	52,740	31.44%
Geography	6307	22,948	908	23,856	22,172	898	23,070	786	3.41%
Sociology	6309	12,055	828	12,883	11,791	818	12,609	274	2.17%
Economics	6311	58,622	1,148	59,770	69,856	1,218	71,074	(11,304)	-15.90%
Psychology	6313	214,006	2,152	216,158	211,115	2,142	213,257	2,901	1.36%
Interdisciplinary Education	6315	2,006	-	2,006	1,967	-	1,967	39	1.98%
		2,247,662	65,489	2,313,151	2,153,174	56,409	2,209,583	103,568	4.69%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	137,669	4,833	142,502	127,132	4,783	131,915	10,587	8.03%
Mathematics	6203	490,537	4,243	494,780	488,594	4,663	493,257	1,523	0.31%
Physics	6205	77,407	3,758	81,165	75,002	3,748	78,750	2,415	3.07%
Engineering	6206	30,209	1,638	31,847	22,835	1,378	24,213	7,634	31.53%
Biology	6207	633,980	32,373	666,353	582,195	27,363	609,558	56,795	9.32%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Chemistry	6209	86,356	10,918	97,274	78,472	11,058	89,530	7,744	8.65%
Geology	6211	56,305	2,268	58,573	48,125	2,058	50,183	8,390	16.72%
Physical Education	6213	80,150	5,558	85,708	78,594	5,548	84,142	1,566	1.86%
		1,592,613	65,589	1,658,202	1,500,949	60,599	1,561,548	96,654	6.19%
ALLIED HEALTH DIVISION									
Associate Degree Nursing	6403	1,563,774	191,859	1,755,633	1,567,507	190,349	1,757,856	(2,223)	-0.13%
Licensed Vocational Nursing - Victoria	6416	541,603	73,493	615,096	514,768	113,633	628,401	(13,305)	-2.12%
Licensed Vocational Nursing - Hallettsville	6429	180,464	61,828	242,292	189,224	61,893	251,117	(8,825)	-3.51%
Respiratory Therapy Technology	6433	323,142	37,446	360,588	288,715	35,540	324,255	36,333	11.21%
Physical Therapy Assistant	6439	245,392	32,202	277,594	246,013	32,192	278,205	(611)	-0.22%
		2,854,375	396,828	3,251,203	2,806,227	433,607	3,239,834	11,369	0.35%
CAREER AND TECHNICAL EDUCATION DIVISION									
Business Management	6505	154,646	2,108	156,754	159,833	1,598	161,431	(4,677)	-2.90%
Computer Information Systems	6509	240,769	6,978	247,747	218,048	6,968	225,016	22,731	10.10%
Emergency Medical Technology	6511	328,706	52,288	380,994	308,596	52,210	360,806	20,188	5.60%
Police Academy	6513	89,513	41,858	131,371	145,864	41,780	187,644	(56,273)	-29.99%
Process Technology	6515	155,233	15,158	170,391	169,223	15,148	184,371	(13,980)	-7.58%
Electronics and Instrumentation	6517	326,720	12,558	339,278	305,347	12,548	317,895	21,383	6.73%
Welding	6519	136,674	51,071	187,745	128,707	51,061	179,768	7,977	4.44%
Criminal Justice	6521	28,363	888	29,251	68,731	1,273	70,004	(40,753)	-58.22%
		1,460,624	182,907	1,643,531	1,504,349	182,586	1,686,935	(43,404)	-2.57%
TOTAL INSTRUCTION: CREDIT COURSES		8,332,301	716,220	9,048,521	8,126,835	735,898	8,862,733	185,788	2.10%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	240	105	345	510	475	985	(640)	-64.97%
Language Communications	4117	-	-	-	900	300	1,200	(1,200)	-100.00%
Computer Information Systems	4120	240	100	340	4,800	2,385	7,185	(6,845)	-95.27%
Truck Driving	4129	288,938	203,415	492,353	258,617	210,190	468,807	23,546	5.02%
Industrial Technology	4130	79,230	63,700	142,930	45,760	86,046	131,806	11,124	8.44%
Allied Health	4134	84,501	400	84,901	101,917	400	102,317	(17,416)	-17.02%
Emergency Medical Services	4135	69,343	6,308	75,651	73,398	6,298	79,696	(4,045)	-5.08%
Electrical	4139	26,740	21,750	48,490	26,740	18,588	45,328	3,162	6.98%
HVAC	4140	19,320	13,500	32,820	19,320	13,500	32,820	-	0.00%
Millwright	4142	17,100	6,900	24,000	17,100	6,900	24,000	-	0.00%
Medical Assistant	4144	9,000	12,790	21,790	4,500	6,190	10,690	11,100	103.84%
Medical Coding	4145	3,750	33,200	36,950	3,750	33,200	36,950	-	0.00%
Medication Aide	4146	-	1,300	1,300	3,990	1,150	5,140	(3,840)	-74.71%
Nurse Aide	4147	-	-	-	8,400	6,750	15,150	(15,150)	-100.00%
Phlebotomy	4148	-	9,900	9,900	4,400	9,900	14,300	(4,400)	-30.77%
Pharmacy Tech	4149	4,225	8,100	12,325	2,625	2,700	5,325	7,000	131.46%
Veterinary Assistant	4150	-	2,000	2,000	2,000	2,000	4,000	(2,000)	-50.00%
EKG Technician	4151	10,080	2,210	12,290	10,080	1,210	11,290	1,000	8.86%
Mental Health Technician	4152	3,600	2,700	6,300	1,800	900	2,700	3,600	133.33%
Nurse Aide 60 Hours	4153	-	-	-	1,800	880	2,680	(2,680)	-100.00%
EKG Technician Non Credit	4155	-	3,000	3,000	2,240	3,000	5,240	(2,240)	-42.75%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		616,307	391,378	1,007,685	594,647	412,962	1,007,609	76	0.01%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	-	-	-	375	225	600	(600)	-100.00%
Language Communications	4202	-	-	-	450	180	630	(630)	-100.00%
Computer Information Systems	4205	-	-	-	600	400	1,000	(1,000)	-100.00%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Truck Driving	4214	-	-	-	100	50	150	(150)	-100.00%
Industrial Technology	4215	-	32,460	32,460	800	29,278	30,078	2,382	7.92%
Emergency Medical Services	4220	10,000	12,650	22,650	10,000	12,650	22,650	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		**10,000**	**45,110**	**55,110**	**12,325**	**42,783**	**55,108**	**2**	**0.00%**
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	5,000	5,000	-	11,700	11,700	(6,700)	-57.26%
TOTAL INSTRUCTION		**8,958,608**	**1,157,708**	**10,116,316**	**8,733,807**	**1,203,343**	**9,937,150**	179,166	1.80%
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	4,320	-	4,320	8,220	500	8,720	(4,400)	-50.46%
Lifelong Learning Institute	4303	17,595	16,100	33,695	17,722	16,600	34,322	(627)	-1.83%
Summer Camps	4305	-	5,230	5,230	-	6,030	6,030	(800)	-13.27%
Motorcycle Safety	4308	14,000	7,390	21,390	14,000	8,390	22,390	(1,000)	-4.47%
TOTAL PUBLIC SERVICE		**35,915**	**28,720**	**64,635**	**39,942**	**31,520**	**71,462**	(6,827)	-9.55%
ACADEMIC SUPPORT									
Museum of the Coastal Bend	1005	144,524	5,374	149,898	139,777	5,580	145,357	4,541	3.12%
Academic Support - Tech Plan	4010	-	-	-	-	97,750	97,750	(97,750)	-100.00%
Division, Office, Continuing Education	4111	208,939	10,808	219,747	194,184	10,503	204,687	15,060	7.36%
Office, Industrial Programs	4114	145,595	20,478	166,073	140,688	20,468	161,156	4,917	3.05%
Office, Allied Heath - Non-Credit	4134	98,734	10,258	108,992	90,564	10,248	100,812	8,180	8.11%
The Tutoring Center	5011	237,992	12,574	250,566	197,962	9,464	207,426	43,140	20.80%
Office, Executive Vice President, Chief Academic Officer	6001	207,426	9,708	217,134	176,450	9,498	185,948	31,186	16.77%
Lyceum	6035	-	10,000	10,000	-	5,000	5,000	5,000	100.00%
Distance Education	6038	48,046	52,549	100,595	64,818	47,774	112,592	(11,997)	-10.66%
Division Office, College Acces and Partnership	6040	251,047	7,458	258,505	191,648	4,900	196,548	61,957	31.52%
Faculty Staff Development	6041	-	24,250	24,250	-	22,000	22,000	2,250	134.66%
Dual Credit	6042	27,526	16,650	44,176		14,550	14,550	29,626	17.53%
Correctional Education	6043	-	4,850	4,850		2,300	2,300	2,550	0.00%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
Faculty Senate	6044	-	1,100	1,100	-	1,100	1,100	-	-68.18%
Community Partnership	6045	-	2,350	2,350		3,100	3,100	(750)	205.94%
Division Office, Academic Support and Student Success	6071	167,261	9,518	176,779	161,597	8,798	170,395	6,384	3.75%
Academic Coaching	6080	203,563	7,308	210,871	155,884	4,028	159,912	50,959	31.87%
Division Office, Arts, Humanities and Social Sciences	6101	200	6,612	6,812	400	5,827	6,227	585	9.39%
Division Office, Science, Mathematics and Physical Education	6201	141,445	10,518	151,963	136,693	16,273	152,966	(1,003)	-0.66%
Division Office, Allied Health	6401	-	13,263	13,263	-	21,853	21,853	(8,590)	-39.31%
Division Office, Career & Technical Education	6501	182,292	8,417	190,709	169,491	8,407	177,898	12,811	7.20%
Library	6701	145,030	176,475	321,505	140,126	190,314	330,440	(8,935)	-2.70%
TOTAL ACADEMIC SUPPORT		2,209,620	420,518	2,630,138	1,960,282	519,735	2,480,017	150,121	6.05%
STUDENT SERVICES									
Office, Vice President of Student Services	5001	143,663	11,808	155,471	163,555	10,665	174,220	(18,749)	-10.76%
Registrar	5003	255,140	24,438	279,578	242,556	21,148	263,704	15,874	6.02%
Advising and Counseling	5004	465,626	18,538	484,164	413,708	29,335	443,043	41,121	9.28%
Financial Aid	5005	236,811	43,608	280,419	214,304	20,498	234,802	45,617	19.43%
Student Life Office	5006	104,554	25,732	130,286	100,552	23,603	124,155	6,131	4.94%
Recruitment and Outreach	5007	103,379	18,600	121,979	-	18,600	18,600	103,379	555.80%
Student Testing & Assessment	5008	208,094	40,933	249,027	205,030	37,448	242,478	6,549	2.70%
Orientation	5010	-	1,858	1,858	-	3,348	3,348	(1,490)	-44.50%
Student Affairs and Basic Resources	5012	-	1,808	1,808	133,230	2,598	135,828	(134,020)	-98.67%
Athletics	5015	60,358	5,558	65,916	58,317	34,548	92,865	(26,949)	-29.02%
Cross Country	5016	-	1,208	1,208	20,182	7,198	27,380	(26,172)	-95.59%
Volleyball	5018	-	808	808	20,000	12,798	32,798	(31,990)	-97.54%
Sports Center	5019	-	21,258	21,258	-	6,248	6,248	15,010	240.24%
TOTAL STUDENT SERVICES		1,577,625	216,155	1,793,780	1,571,434	228,035	1,799,469	(5,689)	-0.32%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending August 31, 2027			Budget for the Year Ending August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTITUTIONAL SUPPORT									
President	1001	359,856	12,108	371,964	346,141	11,673	357,814	14,150	3.95%
Governing Board	1003	-	24,808	24,808	-	50,798	50,798	(25,990)	-51.16%
Governmental Affairs	1004	-	25,000	25,000	-	25,000	25,000	-	0.00%
Office, Vice President of Administrative Services	2001	176,762	5,570	182,332	170,813	5,560	176,373	5,959	3.38%
Business Office	2002	239,422	23,908	263,330	236,761	22,848	259,609	3,721	1.43%
Business Office: A/R - Payments	2003	107,802	7,008	114,810	102,702	6,298	109,000	5,810	5.33%
Purchasing	2006	92,015	7,358	99,373	89,347	7,348	96,695	2,678	2.77%
Central Stores	2007	41,065	1,208	42,273	39,676	1,198	40,874	1,399	3.42%
Human Resources	2010	294,640	60,308	354,948	291,015	65,048	356,063	(1,115)	-0.31%
Faculty/Staff Development	2012	5,100	6,000	11,100	3,000	5,000	8,000	3,100	38.75%
Technology Services	2015	706,161	(51,463)	654,698	688,794	(54,375)	634,419	20,279	3.20%
Campus Security	2040	424,930	19,734	444,664	410,673	21,260	431,933	12,731	2.95%
Institutional Support - Tech Plan	2090	-	1,905,086	1,905,086	-	1,724,936	1,724,936	180,150	10.44%
Foundation Advancement	4003	294,687	32,508	327,195	277,942	32,598	310,540	16,655	5.36%
Foundation - Capital Campaign	4004	-	-	-	-	25,000	25,000	(25,000)	-100.00%
Marketing & Communications	4005	405,927	233,158	639,085	391,466	135,248	526,714	112,371	21.33%
Printing & Mail Service	4006	69,762	85,193	154,955	67,403	85,183	152,586	2,369	1.55%
Central Telephone Service	4007	-	55,550	55,550	-	51,785	51,785	3,765	7.27%
Grants Administration	4009	173,483	8,708	182,191	171,761	8,698	180,459	1,732	0.96%
Reaffirmation - SACS	6014	-	17,380	17,380	-	17,380	17,380	-	0.00%
Effectiveness, Research & Assessment	6015	294,624	9,910	304,534	280,954	8,373	289,327	15,207	5.26%
Strategic Initiatives	6024	-	4,000	4,000	-	4,000	4,000	-	0.00%
Institutional Memberships	6025	-	25,750	25,750	-	25,750	25,750	-	0.00%
Commencement	6031	-	8,050	8,050	-	14,170	14,170	(6,120)	-43.19%
College Information System	6050	234,256	5,808	240,064	231,961	5,798	237,759	2,305	0.97%
General Institutional	7001	-	527,152	527,152	-	464,934	464,934	62,218	13.38%
TOTAL INSTITUTIONAL SUPPORT		3,920,492	3,059,800	6,980,292	3,800,409	2,771,509	6,571,918	408,374	6.21%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Victoria Campus

FY 2026 - 2027

		Budget for the Year Ending						Change	
		August 31, 2027			August 31, 2026				
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
OPERATION AND MAINTENANCE OF PLANT									
General Services	2026	152,028	1,136,829	1,288,857	130,722	1,186,090	1,316,812	(27,955)	-2.12%
Building Maintenance	2029	440,162	180,798	620,960	451,569	176,408	627,977	(7,017)	-1.12%
Custodial Services	2032	785,193	(55,840)	729,353	764,763	(57,850)	706,913	22,440	3.17%
Grounds Maintenance	2035	227,186	50,408	277,594	230,167	48,727	278,894	(1,300)	-0.47%
Utilities	2036	-	805,432	805,432	-	805,272	805,272	160	0.02%
Major Repairs & Renovations	2037	-	1,032,277	1,032,277	-	932,277	932,277	100,000	10.73%
TOTAL OPERATION AND MAINTENANCE OF PLANT		1,604,569	3,149,904	4,754,473	1,577,221	3,090,924	4,668,145	86,328	1.85%
SCHOLARSHIPS AND FELLOWSHIPS	2050	161,000	-	161,000	150,000	-	150,000	11,000	7.33%
AUXILIARY SERVICES									
Welder Center for the Performing Arts	1011	205,488	468,443	673,931	201,756	474,933	676,689	(2,758)	-0.41%
Campus Store	2061	57,996	62,493	120,489	139,325	786,321	925,646	(805,157)	-86.98%
Food Services Contract	2070	-	50,000	50,000	-	50,000	50,000	-	0.00%
Auxiliary Enterprises - Tech Plan	2095	-	24,300	24,300	-	-	-	24,300	N/A
Official Functions	4051	-	30,000	30,000	-	40,000	40,000	(10,000)	-25.00%
Faculty and Dependent Scholarships	4053	-	23,000	23,000	-	23,000	23,000	-	0.00%
Music Scholarships	4055	-	13,000	13,000	-	13,000	13,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	2,000	2,000	-	2,000	2,000	-	0.00%
Conference Center	4090	217,565	314,623	532,188	210,279	305,563	515,842	16,346	3.17%
Student Center Operations	5051	8,000	51,979	59,979	7,200	48,821	56,021	3,958	7.07%
Student Life Office - Student Organizations	5052	-	30,630	30,630	-	31,130	31,130	(500)	-1.61%
TOTAL AUXILIARY ENTERPRISES		**489,049**	**1,070,468**	**1,559,517**	**558,560**	**1,774,768**	**2,333,328**	**(773,811)**	-33.16%
TOTAL SALARIES AND OPERATING EXPENSE		**$ 18,956,878**	**$ 9,103,273**	**$ 28,060,151**	**$ 18,391,655**	**$ 9,619,834**	**$ 28,011,489**	**$ 48,662**	**0.17%**

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	$ 174,452	$ -	$ -	$ -	$ 1,575	$ 1,000	$ 177,027	$ 162,136	$ 14,891	9.18%
		174,452	-	-	-	1,575	1,000	177,027	162,136	14,891	9.18%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Developmental English	6073	42,875	-	-	-	-	500	43,375	52,932	(9,557)	-18.06%
English	6103	696,765	119,437	-	-	-	1,000	817,202	791,731	25,471	3.22%
Speech	6105	135,657	-	4,454	-	-	-	140,111	131,658	8,453	6.42%
Foreign Language	6107	20,061	-	-	-	-	-	20,061	19,670	391	1.99%
Art	6109	133,361	-	6,478	-	-	-	139,839	147,083	(7,244)	-4.93%
Music	6111	170,426	-	4,049	-	-	1,000	175,475	149,669	25,806	17.24%
Philosophy	6113	12,038	-	-	-	-	-	12,038	41,506	(29,468)	-71.00%
Humanties	6114	19,466	-	-	-	-	-	19,466	1,967	17,499	889.63%
Drama	6115	4,013	-	2,024	-	-	-	6,037	7,857	(1,820)	-23.16%
Fine Arts Gallery	6117	500	-	-	-	-	-	500	500	-	0.00%
History	6303	336,908	-	8,503	-	-	-	345,411	326,400	19,011	5.82%
Government	6305	212,032	-	6,478	-	-	-	218,510	165,300	53,210	32.19%
Geography	6307	22,948	-	-	-	-	-	22,948	22,172	776	3.50%
Sociology	6309	10,031	-	2,024	-	-	-	12,055	11,791	264	2.24%
Economics	6311	56,598	-	2,024	-	-	-	58,622	69,856	(11,234)	-16.08%
Psychology	6313	209,552	-	4,454	-	-	-	214,006	211,115	2,891	1.37%
Interdisciplinary Education	6315	2,006	-	-	-	-	-	2,006	1,967	39	1.98%
		2,085,237	119,437	40,488	-	-	2,500	2,247,662	2,153,174	94,488	4.39%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	135,509	2,160	-	-	-	-	137,669	127,132	10,537	8.29%
Mathematics	6203	490,537	-	-	-	-	-	490,537	488,594	1,943	0.40%
Physics	6205	77,407	-	-	-	-	-	77,407	75,002	2,405	3.21%
Engineering	6206	30,209	-	-	-	-	-	30,209	22,835	7,374	32.29%
Biology	6207	620,980	-	13,000	-	-	-	633,980	582,195	51,785	8.89%
Chemistry	6209	86,356	-	-	-	-	-	86,356	78,472	7,884	10.05%
Geology	6211	56,305	-	-	-	-	-	56,305	48,125	8,180	17.00%
Physical Education	6213	80,150	-	-	-	-	-	80,150	78,594	1,556	1.98%
		1,577,453	2,160	13,000	-	-	-	1,592,613	1,500,949	91,664	6.11%
ALLIED HEALTH DIVISION											
Associate Degree Nursing	6403	1,462,690	65,840	35,244	-	-	-	1,563,774	1,567,507	(3,733)	-0.24%
Licensed Vocational Nursing - Victoria	6416	488,126	33,908	19,569	-	-	-	541,603	514,768	26,835	5.21%
Licensed Vocational Nursing - Hallettsville	6429	139,677	4,562	36,225	-	-	-	180,464	189,224	(8,760)	-4.63%
Respiratory Therapy Technology	6433	282,802	21,062	19,278	-	-	-	323,142	288,715	34,427	11.92%
Physical Therapy Assistant	6439	225,823	-	19,569	-	-	-	245,392	246,013	(621)	-0.25%
		2,599,118	125,372	129,885	-	-	-	2,854,375	2,806,227	48,148	1.72%
CAREER AND TECHNICAL EDUCATION DIVISION											
Business Management	6505	154,646	-	-	-	-	-	154,646	159,833	(5,187)	-3.25%
Computer Information Systems	6509	240,769	-	-	-	-	-	240,769	218,048	22,721	10.42%
Emergency Medical Technology	6511	292,928	12,000	19,278	-	-	4,500	328,706	308,596	20,110	6.52%
Police Academy	6513	89,513	-	-	-	-	-	89,513	145,864	(56,351)	-38.63%
Process Technology	6515	155,233	-	-	-	-	-	155,233	169,223	(13,990)	-8.27%
Electronics and Instrumentation	6517	326,220	-	-	-	-	500	326,720	305,347	21,373	7.00%
Welding	6519	136,674	-	-	-	-	-	136,674	128,707	7,967	6.19%
Criminal Justice	6521	28,363	-	-	-	-	-	28,363	68,731	(40,368)	-58.73%
		1,424,346	12,000	19,278	-	-	5,000	1,460,624	1,504,349	(43,725)	-2.91%
TOTAL INSTRUCTION: CREDIT COURSES		7,860,606	258,969	202,651	-	1,575	8,500	8,332,301	8,126,835	205,466	2.53%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

								August 31			
								2027	2026	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4116	240	-	-	-	-	-	240	510	(270)	-52.94%
Language Communications	4117	-	-	-	-	-	-	-	900	(900)	-100.00%
Computer Information Systems	4120	240	-	-	-	-	-	240	4,800	(4,560)	-95.00%
Truck Driving	4129	288,438	-	-	-	-	500	288,938	258,617	30,321	11.72%
Industrial Technology	4130	79,230	-	-	-	-	-	79,230	45,760	33,470	73.14%
Allied Health	4134	78,501	-	-	-	-	6,000	84,501	101,917	(17,416)	-17.09%
Emergency Medical Services	4135	-	69,343	-	-	-	-	69,343	73,398	(4,055)	-5.52%
Electrical	4139	26,740	-	-	-	-	-	26,740	26,740	-	0.00%
HVAC	4140	19,320	-	-	-	-	-	19,320	19,320	-	0.00%
Millwright	4142	17,100	-	-	-	-	-	17,100	17,100	-	0.00%
Medical Assistant	4144	9,000	-	-	-	-	-	9,000	4,500	4,500	100.00%
Medical Coding	4145	3,750	-	-	-	-	-	3,750	3,750	-	0.00%
Medication Aide	4146	-	-	-	-	-	-	-	3,990	(3,990)	-100.00%
Nurse Aide	4147	-	-	-	-	-	-	-	8,400	(8,400)	-100.00%
Phlebotomy	4148	-	-	-	-	-	-	-	4,400	(4,400)	-100.00%
Pharmacy Tech	4149	4,225	-	-	-	-	-	4,225	2,625	1,600	60.95%
Veterinary Assistant	4150	-	-	-	-	-	-	-	2,000	(2,000)	-100.00%
EKG Technician	4151	10,080	-	-	-	-	-	10,080	10,080	-	0.00%
Mental Health Technician	4152	3,600						3,600	1,800	1,800	100.00%
Nurse Aide 60 Hours	4153	-						-	1,800	(1,800)	-100.00%
EKG Technician - Non Credit	4155	-	-	-	-	-	-	-	2,240	(2,240)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		540,464	69,343	-	-	-	6,500	616,307	594,647	21,660	3.64%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4201	-	-	-	-	-	-	-	375	(375)	-100.00%
Language Communications	4202	-	-	-	-	-	-	-	450	(450)	-100.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	600	(600)	-100.00%
Truck Driving	4214	-	-	-	-	-	-	-	100	(100)	-100.00%
Industrial Technology	4215	-	-	-	-	-	-	-	800	(800)	-100.00%
Emergency Medical Services	4220	10,000	-	-	-	-	-	10,000	10,000	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		10,000	-	-	-	-	-	10,000	12,325	(2,325)	-18.86%
TOTAL INSTRUCTION		**8,411,070**	**328,312**	**202,651**	**-**	**1,575**	**15,000**	**8,958,608**	**8,733,807**	**224,801**	**2.57%**
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	4,320	-	-	-	-	-	4,320	8,220	(3,900)	-47.45%
Lifelong Learning Institute	4303	-	-	17,595	-	-	-	17,595	17,722	(127)	-0.72%
Motorcycle Safety	4308	14,000	-	-	-	-	-	14,000	14,000	-	0.00%
TOTAL PUBLIC SERVICE		**18,320**	**-**	**17,595**	**-**	**-**	**-**	**35,915**	**39,942**	**(4,027)**	**-10.08%**
ACADEMIC SUPPORT											
Museum of the Coastal Bend	1005	-	40,911	93,413	8,000	-	2,200	144,524	139,777	4,747	3.40%
Division, Office, Continuing Education	4111	-	77,400	130,699	-	-	840	208,939	194,184	14,755	7.60%
Office, Industrial Programs	4114	-	145,595	-	-	-	-	145,595	140,688	4,907	3.49%
Office, Allied Heath - Non-Credit	4134		-	93,734	-	-	5,000	98,734	90,564	8,170	9.02%
The Tutoring Center	5011	-	169,992	-	60,000	8,000	-	237,992	197,962	40,030	20.22%
Office, Executive Vice President, Chief Academic Officer	6001	-	156,169	50,417	-	-	840	207,426	176,450	30,976	17.56%
Distance Education	6038	15,259	32,787	-	-	-	-	48,046	64,818	(16,772)	-25.88%
Division Office, College Acces and Partnership	6040	-	167,176	83,871	-	-	-	251,047	191,648	59,399	30.99%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

								August 31			
								2027	2026	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
Dual Credit	6042	-	-	27,526	-	-	-	27,526	-	27,526	N/A
Division Office, Academic Support and Student Success	6071		126,767	40,494	-	-	-	167,261	161,597	5,664	3.51%
Academic Coaching	6080	-	52,258	149,805	-	1,500	-	203,563	155,884	47,679	30.59%
Division Office, Arts, Humanities and Social Sciences	6101	200	-	-	-	-	-	200	400	(200)	-50.00%
Division Office, Science, Mathematics and Physical Education	6201	-	101,395	39,300	750	-	-	141,445	136,693	4,752	3.48%
Division Office, Career & Technical Education	6501		136,564	39,888	-	-	5,840	182,292	169,491	12,801	7.55%
Library	6701	-	77,544	67,486	-	-	-	145,030	140,126	4,904	3.50%
TOTAL ACADEMIC SUPPORT		**15,459**	**1,284,558**	**816,633**	**68,750**	**9,500**	**14,720**	**2,209,620**	**1,960,282**	**249,338**	**12.72%**
STUDENT SERVICES											
Office, Vice President of Student Services	5001	-	142,823	-	-	-	840	143,663	163,555	(19,892)	-12.16%
Registrar	5003	-	139,836	113,104	-	2,200	-	255,140	242,556	12,584	5.19%
Advising and Counseling	5004	-	420,418	44,368	-	-	840	465,626	413,708	51,918	12.55%
Financial Aid	5005	-	107,394	125,417	-	4,000	-	236,811	214,304	22,507	10.50%
Student Life Office	5006	-	72,163	31,411	-	500	480	104,554	100,552	4,002	3.98%
Student Recruitment	5007	-	-	103,379	-	-	-	103,379	-	103,379	N/A
Student Testing & Assessment	5008	-	69,011	138,583	-	500	-	208,094	205,030	3,064	1.49%
Student Affairs and Basic Resources	5012	-	-	-	-	-	-	-	133,230	(133,230)	-100.00%
Athletics	5015	-	60,358	-	-	-	-	60,358	58,317	2,041	3.50%
Cross Country	5016	-	-	-	-	-	-	-	20,182	(20,182)	-100.00%
Volleyball	5018	-	-	-	-	-	-	-	20,000	(20,000)	-100.00%
TOTAL STUDENT SERVICES		**-**	**1,012,003**	**556,262**	**-**	**7,200**	**2,160**	**1,577,625**	**1,571,434**	**6,191**	**0.39%**
INSTITUTIONAL SUPPORT											
President	1001	-	283,700	74,476	-	-	1,680	359,856	346,141	13,715	3.96%
Office, Vice President of Administrative Services	2001	-	175,922	-	-	-	840	176,762	170,813	5,949	3.48%
Business Office	2002	-	155,056	84,166	-	200	-	239,422	236,761	2,661	1.12%
Business Office: A/R - Payments	2003	-	-	107,302	-	500	-	107,802	102,702	5,100	4.97%
Purchasing	2006	-	63,114	28,061	-	-	840	92,015	89,347	2,668	2.99%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

								August 31			
								2027	2026	Change	
	Organization	Faculty	Administrative / Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	Total Salaries	Prior Year Total	Dollar	Percent
Central Stores	2007	-	-	41,065	-	-	-	41,065	39,676	1,389	3.50%
Human Resources	2010	-	121,230	169,570	-	3,000	840	294,640	291,015	3,625	1.25%
Faculty/Staff Development	2012	5,100	-	-	-	-	-	5,100	3,000	2,100	70.00%
Technology Services	2015	-	314,171	381,050	-	1,700	9,240	706,161	688,794	17,367	2.52%
Campus Security	2040	-	98,093	318,425	-	1,000	7,412	424,930	410,673	14,257	3.47%
Foundation Advancement	4003	-	159,273	133,734	-	-	1,680	294,687	277,942	16,745	6.02%
Marketing & Communications	4005		294,883	107,864	1,500	-	1,680	405,927	391,466	14,461	3.69%
Printing & Mail Service	4006	-	-	69,762	-	-	-	69,762	67,403	2,359	3.50%
Grants Administration	4009	-	134,535	38,948	-	-	-	173,483	171,761	1,722	1.00%
Effectiveness, Research & Assessment	6015	108,892	185,732	-	-	-	-	294,624	280,954	13,670	4.87%
College Information System	6050	-	233,416	-	-	-	840	234,256	231,961	2,295	0.99%
TOTAL INSTITUTIONAL SUPPORT		**113,992**	**2,219,125**	**1,554,423**	**1,500**	**6,400**	**25,052**	**3,920,492**	**3,800,409**	**120,083**	**3.16%**
OPERATION AND MAINTENANCE OF PLANT											
General Services	2026	-	110,870	40,318	-	-	840	152,028	130,722	21,306	16.30%
Building Maintenance	2029	-	139,630	286,732	-	500	13,300	440,162	451,569	(11,407)	-2.53%
Custodial Services	2032	-	49,850	721,789	-	2,750	10,804	785,193	764,763	20,430	2.67%
Grounds Maintenance	2035	-	57,852	168,494	-	-	840	227,186	230,167	(2,981)	-1.30%
TOTAL OPERATION AND MAINTENANCE OF PLANT		**-**	**358,202**	**1,217,333**	**-**	**3,250**	**25,784**	**1,604,569**	**1,577,221**	**27,348**	**1.73%**
SCHOLARSHIPS AND FELLOWSHIPS	**2050**	**-**	**-**	**-**	**161,000**	**-**	**-**	**161,000**	**150,000**	**11,000**	**7.33%**
AUXILIARY SERVICES											
Welder Center for the Performing Arts	1011	-	59,000	126,926	5,900	-	13,662	205,488	201,756	3,732	1.85%
Campus Store	2061	-	57,996	-	-	-	-	57,996	139,325	(81,329)	-58.37%
Conference Center	4090	-	126,423	64,494	10,800	-	15,848	217,565	210,279	7,286	3.46%
Student Center Operations	5051	-	-	-	8,000	-	-	8,000	7,200	800	11.11%
TOTAL AUXILIARY ENTERPRISES		**-**	**243,419**	**191,420**	**24,700**	**-**	**29,510**	**489,049**	**558,560**	**(69,511)**	**-12.44%**
TOTAL SALARIES		**$ 8,558,841**	**$ 5,445,619**	**$ 4,556,317**	**$ 255,950**	**$ 27,925**	**$ 112,226**	**$ 18,956,878**	**$ 18,391,655**	**$ 565,223**	**3.07%**

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	August 31 2027 Total	August 31 2026 Prior Year	Change Dollar	Change Percent
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Learning Frameworks	6079	$ 1,652	$ -	$ -	$ 400	$ -	$ 800	$ 500	$ 2,000	$ -	$ 55	$ -	$ -	$ -	$ 5,407	$ 2,697	$ 2,710	100.48%
		1,652	-	-	400	-	800	500	2,000	-	55	-	-	-	5,407	2,697	2,710	100.48%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION																		
Developmental English	6073	888	-	-	-	-	-	-	-	-	700	-	-	-	1,588	1,658	(70)	-4.22%
English	6103	5,448	-	-	-	-	-	-	250	-	75	-	-	-	5,773	5,163	610	11.81%
Speech	6105	1,652	-	-	-	-	-	-	-	-	-	-	-	-	1,652	1,642	10	0.61%
Foreign Language	6107	808	-	-	-	-	-	-	-	-	-	-	-	-	808	798	10	1.25%
Art	6109	2,272	-	-	-	-	10,000	-	-	-	725	-	-	-	12,997	11,487	1,510	13.15%
Music	6111	3,248	9,050	-	-	500	2,000	-	6,500	-	8,187	-	-	-	29,485	22,475	7,010	31.19%
Philosophy	6113	808	-	-	-	-	-	-	-	-	-	-	-	-	808	998	(190)	-19.04%
Humanties	6114	80	-	-	-	-	-	-	-	-	-	-	-	-	80	-	80	N/A
Drama	6115	828	-	-	-	-	-	-	-	-	-	-	-	-	828	818	10	1.22%
Fine Arts Gallery	6117	1,450	-	-	600	-	-	-	-	-	-	-	-	-	2,050	1,050	1,000	95.24%
History	6303	2,392	-	-	-	-	-	-	-	-	-	-	-	-	2,392	2,782	(390)	-14.02%
Government	6305	1,992	-	-	-	-	-	-	-	-	-	-	-	-	1,992	2,462	(470)	-19.09%
Geography	6307	908	-	-	-	-	-	-	-	-	-	-	-	-	908	898	10	1.11%
Sociology	6309	828	-	-	-	-	-	-	-	-	-	-	-	-	828	818	10	1.22%
Economics	6311	1,148	-	-	-	-	-	-	-	-	-	-	-	-	1,148	1,218	(70)	-5.75%
Psychology	6313	2,052	-	-	-	-	-	-	-	-	100	-	-	-	2,152	2,142	10	0.47%
		26,802	9,050	-	600	500	12,000	-	6,750	-	9,787	-	-	-	65,489	56,409	9,080	16.10%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION																		
Developmental Mathematics	6077	1,733	-	-	200	-	1,000	850	200	-	850	-	-	-	4,833	4,783	50	1.05%
Mathematics	6203	3,478	-	-	-	-	750	-	-	-	15	-	-	-	4,243	4,663	(420)	-9.01%
Physics	6205	1,258	-	-	-	-	2,500	-	-	-	-	-	-	-	3,758	3,748	10	0.27%
Engineering	6206	888	-	-	-	-	750	-	-	-	-	-	-	-	1,638	1,378	260	18.87%
Biology	6207	3,908	10,000	-	100	-	18,000	-	250	-	115	-	-	-	32,373	27,363	5,010	18.31%
Chemistry	6209	1,158	-	-	-	700	9,000	-	-	-	60	-	-	-	10,918	11,058	(140)	-1.27%
Geology	6211	858	-	-	-	-	1,200	-	200	-	10	-	-	-	2,268	2,058	210	10.20%
Physical Education	6213	1,508	-	-	-	-	4,000	-	-	-	50	-	-	-	5,558	5,548	10	0.18%
		14,789	10,000	-	300	700	37,200	850	650	-	1,100	-	-	-	65,589	60,599	4,990	8.23%
ALLIED HEALTH DIVISION																		
Associate Degree Nursing	6403	12,714	950	-	900	-	26,500	2,000	2,200	-	146,595	-	-	-	191,859	190,349	1,510	0.79%
Licensed Vocational Nursing - Victoria	6416	5,768	-	-	1,200	-	3,300	-	1,500	-	61,725	-	-	-	73,493	113,633	(40,140)	-35.32%
Licensed Vocational Nursing - Hallettsville	6429	3,553	-	-	1,500	5,200	2,000	-	9,700	-	39,875	-	-	-	61,828	61,893	(65)	-0.11%
Respiratory Therapy Technology	6433	3,686	-	-	1,000	4,500	5,000	1,000	4,000	-	15,860	-	-	2,400	37,446	35,540	1,906	5.36%
Physical Therapy Assistant	6439	4,108	2,280	-	1,000	-	6,064	1,550	5,000	-	12,200	-	-	-	32,202	32,192	10	0.03%
		29,829	3,230	-	5,600	9,700	42,864	4,550	22,400	-	276,255	-	-	2,400	396,828	433,607	(36,779)	-8.48%
CAREER AND TECHNICAL EDUCATION DIVISION																		
Business Management	6505	1,658	-	-	250	-	100	-	-	-	100	-	-	-	2,108	1,598	510	31.91%

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	August 31 2027 Total	August 31 2026 Prior Year	Change Dollar	Change Percent
Computer Information Systems	6509	2,028	650	-	300	-	1,000	-	-	-	-	-	-	3,000	6,978	6,968	10	0.14%
Emergency Medical Technology	6511	3,208	6,000	-	1,000	-	18,000	930	2,200	-	13,950	-	-	7,000	52,288	52,210	78	0.15%
Police Academy	6513	2,058	-	-	1,000	2,000	34,000	300	2,000	-	500	-	-	-	41,858	41,780	78	0.19%
Process Technology	6515	1,758	3,000	-	400	-	4,000	-	-	-	1,000	-	-	5,000	15,158	15,148	10	0.07%
Electronics and Instrumentation	6517	2,483	-	-	225	-	4,500	-	150	-	200	-	-	5,000	12,558	12,548	10	0.08%
Welding	6519	1,283	1,000	-	225	-	42,000	-	200	-	1,363	-	-	5,000	51,071	51,061	10	0.02%
Criminal Justice	6521	888	-	-	-	-	-	-	-	-	-	-	-	-	888	1,273	(385)	-30.24%
		15,364	10,650	-	3,400	2,000	103,600	1,230	4,550	-	17,113	-	-	25,000	182,907	182,586	321	0.18%
TOTAL INSTRUCTION: CREDIT COURSES		88,436	32,930	-	10,300	12,900	196,464	7,130	36,350	-	304,310	-	-	27,400	716,220	735,898	(19,678)	-2.67%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	-	-	-	-	-	-	105	-	-	-	105	475	(370)	-77.89%
Language Communications	4117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	(300)	-100.00%
Computer Information Systems	4120	-	-	-	-	-	-	-	-	-	100	-	-	-	100	2,385	(2,285)	-95.81%
Truck Driving	4129	1,600	11,800	-	50	29,000	6,465	7,500	1,000	-	146,000	-	-	-	203,415	210,190	(6,775)	-3.22%
Industrial Technology	4130	-	-	-	-	-	50,200	-	-	-	13,500	-	-	-	63,700	86,046	(22,346)	-25.97%
Allied Health	4134	400	-	-	-	-	-	-	-	-	-	-	-	-	400	400	-	0.00%
Emergency Medical Services	4135	1,308	-	-	-	-	3,000	500	500	-	1,000	-	-	-	6,308	6,298	10	0.16%
Electrical	4139	-	-	-	-	-	7,000	-	-	-	14,750	-	-	-	21,750	18,588	3,162	17.01%
HVAC	4140	-	-	-	-	-	9,000	-	-	-	4,500	-	-	-	13,500	13,500	-	0.00%
Millwright	4142	-	-	-	-	-	2,500	-	-	-	4,400	-	-	-	6,900	6,900	-	0.00%
Medical Assistant	4144	-	-	-	-	-	1,350	-	-	-	11,440	-	-	-	12,790	6,190	6,600	106.62%
Medical Coding	4145	-	-	-	-	-	500	-	-	-	32,700	-	-	-	33,200	33,200	-	0.00%
Medication Aide	4146	-	200	-	-	-	300	-	-	-	800	-	-	-	1,300	1,150	150	13.04%
Nurse Aide	4147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,750	(6,750)	-100.00%
Phlebotomy	4148	-	-	-	-	-	300	-	-	-	9,600	-	-	-	9,900	9,900	-	0.00%
Pharmacy Tech	4149	200	-	-	-	-	900	-	-	-	7,000	-	-	-	8,100	2,700	5,400	200.00%
Veterinary Assistant	4150	-	-	-	-	-	500	-	-	-	1,500	-	-	-	2,000	2,000	-	0.00%
EKG Technician	4151	-	-	-	-	-	500	-	-	-	1,710	-	-	-	2,210	1,210	1,000	82.64%
Mental Health Technician	4152						450				2,250				2,700	900	1,800	200.00%
Nurse Aide 60 Hours	4153						-				-				-	880	(880)	-100.00%
EKG Technician Non Credit	4155	-	-	-	-	-	500	-	-	-	2,500	-	-	-	3,000	3,000	-	0.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		3,508	12,000	-	50	29,000	83,465	8,000	1,500	-	253,855	-	-	-	391,378	412,962	(21,584)	-5.23%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225	(225)	-100.00%
Language Communications	4202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	(180)	-100.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)	-100.00%
Truck Driving	4214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)	-100.00%
Industrial Technology	4215	-	30,000	-	-	950	1,500	-	-	-	10	-	-	-	32,460	29,278	3,182	10.87%
Emergency Medical Services	4220	50	100	-	-	-	9,000	250	500	-	2,750	-	-	-	12,650	12,650	-	0.00%

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	August 31 2027 Total	August 31 2026 Prior Year	Change Dollar	Change Percent
CREDIT CONTRACT/CUSTOMIZED COURSES		50	30,100	-	-	950	10,500	250	500	-	2,760	-	-	-	45,110	42,783	2,327	5.44%
INSTRUCTIONAL TECHNOLOGY INITIATIVE	6047	-	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000	11,700	(6,700)	-57.26%
TOTAL INSTRUCTION		**91,994**	**75,030**	**-**	**10,350**	**42,850**	**290,429**	**15,380**	**38,350**	**-**	**565,925**	**-**	**-**	**27,400**	**1,157,708**	**1,203,343**	**(45,635)**	**-3.79%**
PUBLIC SERVICE: NON-STATE FUNDED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Personal Enrichment	4301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	-100.00%
Lifelong Learning Institute	4303	2,800	5,000	-	200	550	5,500	-	2,000	-	50	-	-	-	16,100	16,600	(500)	-3.01%
Summer Camps	4305	130	5,000	-	100	-	-	-	-	-	-	-	-	-	5,230	6,030	(800)	-13.27%
Motorcycle Safety	4308	90	2,800	-	-	-	4,500	-	-	-	-	-	-	-	7,390	8,390	(1,000)	-11.92%
TOTAL PUBLIC SERVICE		**3,020**	**12,800**	**-**	**300**	**550**	**10,000**	**-**	**2,000**	**-**	**50**	**-**	**-**	**-**	**28,720**	**31,520**	**(2,800)**	**-8.88%**
ACADEMIC SUPPORT																		
Museum of the Coastal Bend	1005	3,394	-	-	-	-	1,783	-	-	-	197	-	-	-	5,374	5,580	(206)	-3.69%
Academic Support - Tech Plan	4010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,750	(97,750)	-100.00%
Division, Office, Continuing Education	4111	5,948	50	-	875	-	500	1,400	1,000	-	1,035	-	-	-	10,808	10,503	305	2.90%
Office, Industrial Programs	4114	2,478	2,500	-	-	-	100	1,000	10,000	4,000	400	-	-	-	20,478	20,468	10	0.05%
Office, Allied Heath - Non-Credit	4134	4,708	1,000	-	-	-	1,000	1,000	2,500	-	50	-	-	-	10,258	10,248	10	0.10%
The Tutoring Center	5011	2,089	350	-	5,000	-	1,200	500	2,500	-	935	-	-	-	12,574	9,464	3,110	32.86%
Office, Executive Vice President, Chief Academic Officer	6001	2,358	-	-	524	-	250	1,476	1,660	-	3,440	-	-	-	9,708	9,498	210	2.21%
Lyceum	6035	-	-	-	2,000	-	-	-	-	-	8,000	-	-	-	10,000	5,000	5,000	100.00%
Distance Education	6038	1,428	2,500	-	-	46,403	1,185	-	1,000	-	33	-	-	-	52,549	47,774	4,775	9.99%
Division Office, College Access and Partnership	6040	2,858	-	-	1,800	-	500	500	300	-	1,500	-	-	-	7,458	4,900	2,558	52.20%
Faculty Staff Development	6041	-	-	-	-	-	-	24,250	-	-	-	-	-	-	24,250	22,000	2,250	10.23%
Dual Credit	6042	550			7,500		500	2,000	5,000		1,100				16,650	14,550	2,100	14.43%
Correctional Education	6043	300	100		100			500	3,500		350				4,850	2,300	2,550	110.87%
Faculty Senate	6044	-	-	-	125	-	-	-	975	-	-	-	-	-	1,100	1,100	-	0.00%
Community Partnership	6045	300	100		500		150	500	500		300				2,350	3,100	(750)	-24.19%
Division Office, Academic Support and Student Success	6071	4,008	-	-	3,500	-	400	700	500	-	410	-	-	-	9,518	8,798	720	8.18%
Academic Coaching	6080	2,808	-	-	1,200	-	500	500	2,000	-	300	-	-	-	7,308	4,028	3,280	81.43%
Division Office, Arts, Humanities and Social Sciences	6101	3,693	144	-	1,500	-	1,275	-	-	-	-	-	-	-	6,612	5,827	785	13.47%
Division Office, Science, Mathematics and Physical Education	6201	4,633	-	-	3,700	-	2,000	-	150	-	35	-	-	-	10,518	16,273	(5,755)	-35.37%
Division Office, Allied Health	6401	2,833	-	-	600	2,100	1,800	2,000	3,680	-	250	-	-	-	13,263	21,853	(8,590)	-39.31%
Division Office, Career & Technical Education	6501	3,283	159	-	1,400	-	1,250	750	1,500	-	75	-	-	-	8,417	8,407	10	0.12%
Library	6701	6,158	164,092	-	750	-	3,000	1,175	1,250	-	50	-	-	-	176,475	190,314	(13,839)	-7.27%
TOTAL ACADEMIC SUPPORT		**53,827**	**170,995**	**-**	**31,074**	**48,503**	**17,393**	**38,251**	**38,015**	**4,000**	**18,460**	**-**	**-**	**-**	**420,518**	**519,735**	**(99,217)**	**-19.09%**
STUDENT SERVICES																		
Office, Vice President of Student Services	5001	1,808	-	-	-	-	5,000	2,500	2,500	-	-	-	-	-	11,808	10,665	1,143	10.72%
Registrar	5003	5,808	5,750	-	400	230	600	1,500	2,500	-	7,650	-	-	-	24,438	21,148	3,290	15.56%

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

															August 31 2027	August 31 2026	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	5,938	1,500	-	5,000	-	1,700	1,000	2,400	-	1,000	-	-	-	18,538	29,335	(10,797)	-36.81%
Financial Aid	5005	3,008	28,000	-	1,500	-	600	5,000	3,000	-	2,500	-	-	-	43,608	20,498	23,110	112.74%
Student Life Office	5006	3,442	-	-	15,975	270	700	1,800	3,000	-	545	-	-	-	25,732	23,603	2,129	9.02%
Recruitment and Outreach	5007	2,900	-	-	9,700	-	1,000	1,000	4,000	-	-	-	-	-	18,600	18,600	-	0.00%
Student Testing & Assessment	5008	3,458	26,000	-	350	5,600	800	975	3,000	-	750	-	-	-	40,933	37,448	3,485	9.31%
Orientation	5010	808	-	-	500	-	-	-	-	-	550	-	-	-	1,858	3,348	(1,490)	-44.50%
Student Affairs and Basic Resources	5012	1,808	-	-	-	-	-	-	-	-	-	-	-	-	1,808	2,598	(790)	-30.41%
Athletics	5015	1,308	3,000	-	-	-	1,000	250	-	-	-	-	-	-	5,558	34,548	(28,990)	-83.91%
Cross Country	5016	1,208	-	-	-	-	-	-	-	-	-	-	-	-	1,208	7,198	(5,990)	-83.22%
Volleyball	5018	808	-	-	-	-	-	-	-	-	-	-	-	-	808	12,798	(11,990)	-93.69%
Sports Center	5019	1,008	4,500	-	-	-	750	-	-	-	-	-	-	15,000	21,258	6,248	15,010	240.24%
Student Services - Tech Plan	5090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL STUDENT SERVICES		**33,310**	**68,750**	**-**	**33,425**	**6,100**	**12,150**	**14,025**	**20,400**	**-**	**12,995**	**-**	**-**	**15,000**	**216,155**	**228,035**	**(11,880)**	**-5.21%**
INSTITUTIONAL SUPPORT																		
President	1001	2,508	-	-	3,000	-	1,000	2,000	3,000	-	600	-	-	-	12,108	11,673	435	3.73%
Governing Board	1003	808	20,000	-	-	-	-	2,000	2,000	-	-	-	-	-	24,808	50,798	(25,990)	-51.16%
Governmental Affairs	1004	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000	25,000	-	0.00%
Office, Vice President of Administrative Services	2001	1,208	-	-	-	-	50	575	2,750	-	987	-	-	-	5,570	5,560	10	0.18%
Business Office	2002	7,108	7,100	-	2,500	-	1,175	325	1,900	-	3,800	-	-	-	23,908	22,848	1,060	4.64%
Business Office: A/R - Payments	2003	5,808	-	-	-	-	1,200	-	-	-	-	-	-	-	7,008	6,298	710	11.27%
Purchasing	2006	2,158	-	-	2,600	-	300	700	1,400	-	200	-	-	-	7,358	7,348	10	0.14%
Central Stores	2007	1,208	-	-	-	-	-	-	-	-	-	-	-	-	1,208	1,198	10	0.83%
Human Resources	2010	7,408	11,200	-	35,000	-	2,500	500	3,500	-	200	-	-	-	60,308	65,048	(4,740)	-7.29%
Faculty/Staff Development	2012		-	-	-	-	5,000	-	-	-	1,000	-	-	-	6,000	5,000	1,000	20.00%
Technology Services	2015	(107,448)	20,750	-	-	-	8,175	850	2,000	-	310	-	-	23,900	(51,463)	(54,375)	2,912	-5.36%
Campus Security	2040	5,058	6,215	-	-	-	5,200	825	500	-	1,936	-	-	-	19,734	21,260	(1,526)	-7.18%
Institutional Support - Tech Plan	2090	-	1,462,966	-	-		-	-	-	-	46,800	-	-	395,320	1,905,086	1,724,936	180,150	10.44%
Foundation Advancement	4003	9,008	-	-	11,000	-	500	3,500	3,200	-	5,300	-	-	-	32,508	32,598	(90)	-0.28%
Foundation - Capital Campaign	4004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	(25,000)	-100.00%
Marketing & Communications	4005	10,108	128,300	-	82,750	3,700	300	1,200	1,200	-	5,600	-	-	-	233,158	135,248	97,910	72.39%
Printing & Mail Service	4006	16,608	3,360	-	-	44,000	7,700	-	2,200	-	11,325	-	-	-	85,193	85,183	10	0.01%
Central Telephone Service	4007	-	1,100	-	-	-	750	-	-	-	53,700	-	-	-	55,550	51,785	3,765	7.27%
Grants Administration	4009	2,108	-	-	-	-	50	1,150	3,400	-	2,000	-	-	-	8,708	8,698	10	0.11%
Reaffirmation - SACS	6014	-	3,000	-	-	-	-	3,250	11,130	-	-	-	-	-	17,380	17,380	-	0.00%
Effectiveness, Research & Assessment	6015	3,420		-	-	-	550	2,659	3,200	-	81	-	-	-	9,910	8,373	1,537	18.36%
Strategic Initiatives	6024	-	-	-	-	-	-	2,000	2,000	-	-	-	-	-	4,000	4,000	-	0.00%
Institutional Memberships	6025	-	-	-	750	-	-	-	-	-	25,000	-	-	-	25,750	25,750	-	0.00%
Commencement	6031	450	-	-	300	1,000	6,250	-	-	-	50	-	-	-	8,050	14,170	(6,120)	-43.19%
College Information System	6050	2,008	-	-	-	-	-	1,500	2,300	-	-	-	-	-	5,808	5,798	10	0.17%
General Institutional	7001	-	426,000	76,152	-	-	-	-	-	-	25,000	-	-	-	527,152	464,934	62,218	13.38%
TOTAL INSTITUTIONAL SUPPORT		**(30,466)**	**2,089,991**	**76,152**	**137,900**	**48,700**	**40,700**	**23,034**	**45,680**	**-**	**208,889**	**-**	**-**	**419,220**	**3,059,800**	**2,771,509**	**288,291**	**10.40%**

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Victoria Campus

FY 2026 - 2027

															August 31			
															2027	2026	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	2,468	115,000	993,111	-	-	25,000	550	700	-	-	-	-	-	1,136,829	1,186,090	(49,261)	-4.15%
Building Maintenance	2029	4,008	55,000	-	-	1,500	119,000	150	500	-	640	-	-	-	180,798	176,408	4,390	2.49%
Custodial Services	2032	(122,840)	-	-	-	-	67,000	-	-	-	-	-	-	-	(55,840)	(57,850)	2,010	-3.47%
Grounds Maintenance	2035	3,208	22,000	-	-	300	24,000	540	-	-	-	-	360	-	50,408	48,727	1,681	3.45%
Utilities	2036	(51,896)	-	-	-	-	-	-	-	857,328	-	-	-	-	805,432	805,272	160	0.02%
Major Repairs & Renovations	2037	-	1,032,277	-	-	-	-	-	-	-	-	-	-	-	1,032,277	932,277	100,000	10.73%
TOTAL OPERATION AND MAINTENANCE OF PLANT		**(165,052)**	**1,224,277**	**993,111**	**-**	**1,800**	**235,000**	**1,240**	**1,200**	**857,328**	**640**	**-**	**360**	**-**	**3,149,904**	**3,090,924**	**58,980**	**1.91%**
AUXILIARY SERVICES																		
Welder Center for the Performing Arts	1011	25,535	55,336	2,100	4,000	197	4,000	2,500	500	31,900	225	-	342,150	-	468,443	474,933	(6,490)	-1.37%
Campus Store	2061	42,493	-	-	-	-	-	-	-	-	20,000	-	-	-	62,493	786,321	(723,828)	-92.05%
Food Services Contract	2070	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	0.00%
Auxiliary Enterprises - Tech Plan	2095	-	-	-	-	-	-	-	-	-	-	-	-	24,300	24,300	-	24,300	N/A
Official Functions	4051	-	-	-	30,000	-	-	-	-	-	-	-	-	-	30,000	40,000	(10,000)	-25.00%
Faculty and Dependent Scholarships	4053	-	-	-	-	-	-	-	-	-	-	23,000	-	-	23,000	23,000	-	0.00%
Music Scholarships	4055	-	-	-	-	-	-	-	-	-	-	13,000	-	-	13,000	13,000	-	0.00%
VC/UH-V Tuition Exchange Scholarships	4060	-	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000	2,000	-	0.00%
Conference Center	4090	79,673	6,650	-	550	3,650	1,700	500	-	159,000	100	-	62,800	-	314,623	305,563	9,060	2.97%
Student Center Operations	5051	45,351	-	-	-	720	5,908	-	-	-	-	-	-	-	51,979	48,821	3,158	6.47%
Student Life Office - Student Organizations	5052	-	-	-	-	-	-	-	-	-	-	-	30,630	-	30,630	31,130	(500)	-1.61%
TOTAL AUXILIARY ENTERPRISES		**193,052**	**111,986**	**2,100**	**34,550**	**4,567**	**11,608**	**3,000**	**500**	**190,900**	**20,325**	**38,000**	**435,580**	**24,300**	**1,070,468**	**1,774,768**	**(704,300)**	**-39.68%**
TOTAL OPERATING EXPENSE		**$ 179,685**	**$ 3,753,829**	**$ 1,071,363**	**$ 247,599**	**$ 153,070**	**$ 617,280**	**$ 94,930**	**$ 146,145**	**$ 1,052,228**	**$ 827,284**	**$ 38,000**	**$ 435,940**	**$ 485,920**	**$ 9,103,273**	**$ 9,619,834**	**$ (516,561)**	**-5.37%**

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Gonzales Center

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
INSTRUCTION: CREDIT COURSES									
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION									
Learning Frameworks	6079	$ -	$ -	$ -	$ 1,967	$ -	$ 1,967	$ (1,967)	-100.00%
		-	-	-	1,967	-	1,967	(1,967)	-100.00%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION									
Psychology	6313	-	-	-	3,934	-	3,934	(3,934)	-100.00%
		-	-	-	3,934	-	3,934	(3,934)	-100.00%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION									
Developmental Mathematics	6077	-	-	-	4,061	-	4,061	(4,061)	-100.00%
Mathematics	6203	-	-	-	2,093	-	2,093	(2,093)	-100.00%
Biology	6207	-	-	-	26,605	3,000	29,605	(29,605)	-100.00%
		-	-	-	32,759	3,000	35,759	(35,759)	-100.00%
ALLIED HEALTH DIVISION									
Licensed Vocational Nursing - Gonzales	6421	165,887	1,080	166,967	209,567	56,813	266,380	(99,413)	-37.32%
		165,887	1,080	166,967	209,567	56,813	266,380	(99,413)	-37.32%
TOTAL INSTRUCTION: CREDIT COURSES		165,887	1,080	166,967	248,227	59,813	308,040	(141,073)	-45.80%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4116	-	-	-	480	350	830	(830)	-100.00%
Language Communications	4117	-	-	-	1,800	600	2,400	(2,400)	-100.00%
Computer Information Systems	4120	-	-	-	2,160	850	3,010	(3,010)	-100.00%
Truck Driving	4129	24,000	31,250	55,250	27,360	46,050	73,410	(18,160)	-24.74%
Industrial Technology	4130	10,800	10,336	21,136	32,240	22,334	54,574	(33,438)	-61.27%
Electrical	4139	25,935	10,510	36,445	19,880	10,510	30,390	6,055	19.92%

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Gonzales Center

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
HVAC	4140	14,980	7,972	22,952	12,840	7,972	20,812	2,140	10.28%
Welding	4141	15,240	19,300	34,540	15,240	19,300	34,540	-	0.00%
Medical Assistant	4144	-	-	-	4,500	3,300	7,800	(7,800)	-100.00%
Nurse Aide	4147	-	-	-	6,600	5,550	12,150	(12,150)	-100.00%
Pharmacy Tech	4149	-	-	-	1,600	2,300	3,900	(3,900)	-100.00%
Mental Health Technician	4152	-	-	-	1,800	900	2,700	(2,700)	-100.00%
Nurse Aide 60 Hours	4153	-	-	-	1,800	880	2,680	(2,680)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		90,955	79,368	170,323	128,300	120,896	249,196	(78,873)	-31.65%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Business Management	4201	-	-	-	135	50	185	(185)	-100.00%
Computer Information Systems	4205	-	-	-	240	200	440	(440)	-100.00%
Industrial Technology	4215	-	-	-	240	1,500	1,740	(1,740)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		-	-	-	615	1,750	2,365	(2,365)	-100.00%
TOTAL INSTRUCTION		**256,842**	**80,448**	**337,290**	**377,142**	**182,459**	**559,601**	**(222,311)**	**-39.73%**
PUBLIC SERVICE: NON-STATE FUNDED COURSES									
WORKFORCE CONTINUING EDUCATION DIVISION									
Personal Enrichment	4301	-	-	-	1,260	2,500	3,760	(3,760)	-100.00%
Lifelong Learning Institute	4303	-	-	-	-	850	850	(850)	-100.00%
TOTAL PUBLIC SERVICE		**-**	**-**	**-**	**1,260**	**3,350**	**4,610**	**(4,610)**	**-100.00%**

Victoria College

Operating Budget

Expenditure Summary - Salaries and Operating Expense

Gonzales Center

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
	Organization	Salaries	Operating Expense	Total	Salaries	Operating Expense	Total	Dollar	Percent
ACADEMIC SUPPORT									
Gonzales Center Office	6010	93,805	37,700	131,505	318,543	102,200	420,743	(289,238)	-68.74%
TOTAL ACADEMIC SUPPORT		**93,805**	**37,700**	**131,505**	**318,543**	**102,200**	**420,743**	**(289,238)**	**-68.74%**
INSTITUTIONAL SUPPORT									
Campus Security	2040	-	-	-	16,740	-	16,740	(16,740)	-100.00%
TOTAL INSTITUTIONAL SUPPORT		**-**	**-**	**-**	**16,740**	**-**	**16,740**	**(16,740)**	**-100.00%**
OPERATION AND MAINTENANCE OF PLANT									
Building Maintenance	2029	9,315	200	9,515	16,475	400	16,875	(7,360)	-43.61%
Custodial Services	2032	9,315	200	9,515	32,158	400	32,558	(23,043)	-70.78%
TOTAL OPERATION AND MAINTENANCE OF PLANT		**18,630**	**400**	**19,030**	**48,633**	**800**	**49,433**	**(30,403)**	**-61.50%**
TOTAL SALARIES AND OPERATING EXPENSE		**$ 369,277**	**$ 118,548**	**$ 487,825**	**$ 762,318**	**$ 288,809**	**$ 1,051,127**	**$ (563,302)**	**-53.59%**

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Gonzales Center

FY 2026 - 2027

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
INSTRUCTION: CREDIT COURSES											
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION											
Learning Frameworks	6079	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,967	(1,967)	-100.00%
		-	-	-	-	-	-	-	1,967	(1,967)	-100.00%
ARTS, HUMANITIES, AND SOCIAL SCIENCES DIVISION											
Psychology	6313	-	-	-	-	-	-	-	3,934	(3,934)	-100.00%
		-	-	-	-	-	-	-	3,934	(3,934)	-100.00%
SCIENCE, MATHEMATICS, AND PHYSICAL EDUCATION DIVISION											
Developmental Mathematics	6077	-	-	-	-	-	-	-	4,061	(4,061)	-100.00%
Mathematics	6203	-	-	-	-	-	-	-	2,093	(2,093)	-100.00%
Biology	6207	-	-	-	-	-	-	-	26,605	(26,605)	-100.00%
		-	-	-	-	-	-	-	32,759	(32,759)	-100.00%
ALLIED HEALTH DIVISION											
Licensed Vocational Nursing - Gonzales	6421	161,325	4,562	-	-	-	-	165,887	209,567	(43,680)	-20.84%
			4,562	-	-	-	-	165,887	209,567	(43,680)	-20.84%
TOTAL INSTRUCTION: CREDIT COURSES		-	4,562	-	-	-	-	165,887	248,227	(82,340)	-33.17%

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Gonzales Center

FY 2026 - 2027

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
INSTRUCTION: NON-CREDIT											
OPEN ENROLLMENT											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4116	-	-	-	-	-	-	-	480	(480)	-100.00%
Language Communications	4117	-	-	-	-	-	-	-	1,800	(1,800)	-100.00%
Computer Information Systems	4120	-	-	-	-	-	-	-	2,160	(2,160)	-100.00%
Truck Driving	4129	24,000	-	-	-	-	-	24,000	27,360	(3,360)	-12.28%
Industrial Technology	4130	10,800	-	-	-	-	-	10,800	32,240	(21,440)	-66.50%
Electrical	4139	25,935	-	-	-	-	-	25,935	19,880	6,055	30.46%
HVAC	4140	14,980	-	-	-	-	-	14,980	12,840	2,140	16.67%
Welding	4141	15,240	-	-	-	-	-	15,240	15,240	-	0.00%
Medical Assistant	4144	-	-	-	-	-	-	-	4,500	(4,500)	-100.00%
Nurse Aide	4147	-	-	-	-	-	-	-	6,600	(6,600)	-100.00%
Pharmacy Tech	4149	-	-	-	-	-	-	-	1,600	(1,600)	-100.00%
Mental Health Technician	4152	-						-	1,800	(1,800)	-100.00%
Nurse Aide 60 Hours	4153	-	-	-	-	-	-	-	1,800	(1,800)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		90,955	-	-	-	-	-	90,955	128,300	(37,345)	-29.11%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Business Management	4201	-	-	-	-	-	-	-	135	(135)	-100.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	240	(240)	-100.00%
Industrial Technology	4215	-	-	-	-	-	-	-	240	(240)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		-	-	-	-	-	-	-	615	(615)	-100.00%
TOTAL INSTRUCTION		**90,955**	**4,562**	**-**	**-**	**-**	**-**	**256,842**	**377,142**	**(120,300)**	**-31.90%**

Victoria College

Operating Budget

Salaries by Function, Division and Discipline

Gonzales Center

FY 2026 - 2027

	Organization	Faculty	Administrative & Professional	Non-Exempt	Student Workers / Assistants	Supplemental Wages	Stipends / Market Adjustments / Expense Allowances	August 31 2027 Total Salaries	August 31 2026 Prior Year Total	Change Dollar	Change Percent
PUBLIC SERVICE: NON-STATE FUNDED COURSES											
WORKFORCE CONTINUING EDUCATION DIVISION											
Personal Enrichment	4301	-	-	-	-	-	-	-	1,260	(1,260)	-100.00%
TOTAL PUBLIC SERVICE		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,260**	(1,260)	-100.00%
ACADEMIC SUPPORT											
Gonzales Center Office	6010	-	54,636	36,329	2,000	-	840	93,805	318,543	(224,738)	-70.55%
TOTAL ACADEMIC SUPPORT		**-**	**54,636**	**36,329**	**2,000**	**-**	**840**	**93,805**	**318,543**	**(224,738)**	**-70.55%**
STUDENT SERVICES											
TOTAL STUDENT SERVICES		-	-	-	-	-	-	-	-	-	N/A
INSTITUTIONAL SUPPORT											
Campus Security	2040	-	-	-	-	-	-	-	16,740	(16,740)	-100.00%
TOTAL INSTITUTIONAL SUPPORT		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**16,740**	**(16,740)**	**-100.00%**
OPERATION AND MAINTENANCE OF PLANT											
Building Maintenance	2029	-	-	9,315	-	-	-	9,315	16,475	(7,160)	-43.46%
Custodial Services	2032	-	-	9,315	-	-	-	9,315	32,158	(22,843)	-71.03%
TOTAL OPERATION AND MAINTENANCE OF PLANT		**-**	**-**	**18,630**	**-**	**-**	**-**	**18,630**	**48,633**	**(30,003)**	**-61.69%**
TOTAL SALARIES		**$ 90,955**	**$ 59,198**	**$ 54,959**	**$ 2,000**	**$ -**	**$ 840**	**$ 369,277**	**$ 762,318**	**$ (393,041)**	**-51.56%**

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Gonzales Center

FY 2026 - 2027

	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	August 31 2027 Total	August 31 2026 Prior Year	Change Dollar	Change Percent
INSTRUCTION: CREDIT COURSES																		
ACADEMIC SUPPORT AND STUDENT SUCCESS DIVISION																		
Biology	6207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	-100.00%
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	-100.00%
ALLIED HEALTH DIVISION																		
Licensed Vocational Nursing - Gonzales	6421	1,080	-	-	-	-	-	-	-	-	-	-	-	-	1,080	56,813	(55,733)	-98.10%
			-	-	-	-	-	-	-	-	-	-	-	-	1,080	56,813	(55,733)	-98.10%
TOTAL INSTRUCTION: CREDIT COURSES		-	-	-	-	-	-	-	-	-	-	-	-	-	1,080	59,813	(58,733)	-98.19%
INSTRUCTION: NON-CREDIT OPEN ENROLLMENT																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	(350)	-100.00%
Language Communications	4117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	(600)	-100.00%
Computer Information Systems	4120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850	(850)	-100.00%
Truck Driving	4129	50	1,500	-	25	-	1,425	1,000	250	-	27,000	-	-	-	31,250	46,050	(14,800)	-32.14%
Industrial Technology	4130	-	-	-	-	-	5,000	-	-	-	5,336	-	-	-	10,336	22,334	(11,998)	-53.72%
Electrical	4139	-	-	-	-	-	4,250	-	-	-	6,260	-	-	-	10,510	10,510	-	0.00%
HVAC	4140	-	-	-	-	-	4,500	-	-	-	3,472	-	-	-	7,972	7,972	-	0.00%
Welding	4141	-	-	-	-	-	15,000	-	-	-	4,300	-	-	-	19,300	19,300	-	0.00%
Medical Assistant	4144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,300	(3,300)	-100.00%
Nurse Aide	4147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,550	(5,550)	-100.00%
Pharmacy Tech	4149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,300	(2,300)	-100.00%
Mental Health Technician	4152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900	(900)	-100.00%
Nurse Aide 60 Hours	4153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	880	(880)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT OPEN ENROLLMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	79,368	120,896	(41,528)	-34.35%
INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Business Management	4201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)	-100.00%
Computer Information Systems	4205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	(200)	-100.00%
Industrial Technology	4215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)	-100.00%
TOTAL INSTRUCTION: NON-CREDIT CONTRACT/CUSTOMIZED COURSES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750	(1,750)	-100.00%
TOTAL INSTRUCTION		-	-	-	-	-	-	-	-	-	-	-	-	-	**80,448**	**182,459**	**(102,011)**	**-55.91%**

Victoria College

Operating Budget

Operating Expense by Function, Division and Discipline

Gonzales Center

FY 2026 - 2027

	Organization	Allocations/ Department Charges	Professional/ Contracted Services	Insurance	Advertising/ Public Relations	Rental Expenditures	Supplies	Training/ Conference Fees	Travel	Utilities	Other Operating Costs	Institutional Scholarships	Auxiliary Enterprises	Capital Outlay	August 31 2027 Total	August 31 2026 Prior Year	Change Dollar	Change Percent
PUBLIC SERVICE: NON-STATE FUNDED COURSES																		
WORKFORCE CONTINUING EDUCATION DIVISION																		
Personal Enrichment	4301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	-100.00%
Lifelong Learning Institute	4303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850	(850)	-100.00%
TOTAL PUBLIC SERVICE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	**3,350**	**(3,350)**	**-100.00%**
ACADEMIC SUPPORT																		
Gonzales Center Office	6010	1,400	13,000	-	200	-	600	-	500	21,750	250	-	-	-	37,700	102,200	(64,500)	-63.11%
TOTAL ACADEMIC SUPPORT		**1,400**	**13,000**	**-**	**200**	**-**	**600**	**-**	**500**	**21,750**	**250**	**-**	**-**	**-**	**37,700**	**102,200**	**(64,500)**	**-63.11%**
OPERATION AND MAINTENANCE OF PLANT																		
Building Maintenance	2029	200	-	-	-	-	-	-	-	-	-	-	-	-	200	400	(200)	-50.00%
Custodial Services	2032	200	-	-	-	-	-	-	-	-	-	-	-	-	200	400	(200)	-50.00%
TOTAL OPERATION AND MAINTENANCE OF PLANT		400	-	-	-	-	-	-	-	-	-	-	-	-	400	800	(400)	-50.00%
TOTAL OPERATING EXPENSE		**$ 1,800**	**$ 13,000**	**$ -**	**$ 200**	**$ -**	**$ 600**	**$ -**	**$ 500**	**$ 21,750**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ 118,548**	**$ 288,809**	**$ (170,261)**	**-58.95%**

Victoria College

Operating Budget

Bonded Debt Service

District Wide

FY 2026 - 2027

		Budget for the Year Ending							
		August 31, 2027			August 31, 2026			Change	
BONDED DEBT SERVICE	**Organization**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Dollar**	**Percent**
2012 Limited Tax Refunding Bonds (7806)	7806	-	-	-	1,120,000	39,200	1,159,200	(1,159,200)	-100.00%
2013 Limited Tax Bonds (7807)	7807	1,200,000	271,712	1,471,712	1,165,000	306,663	1,471,663	49	0.00%
2023 Limited Tax Bonds (7808)	7808	260,000	432,381	692,381	-	432,381	432,381	260,000	60.13%
2025 Combined Fee Revenue Bond (7809)	7809	195,000	260,600	455,600	65,000	388,446	453,446	2,154	0.48%
TOTAL BONDED DEBT		**1,655,000**	**964,693**	**2,619,693**	**2,350,000**	**1,166,690**	**3,516,690**	**(896,997)**	**-25.51%**

Victoria College

Operating Budget

Unallocated Staff Benefits

District Wide

FY 2026 - 2027

		Budget for the Year Ending			
		August 31, 2027	August 31, 2026	Change	
UNALLOCATED STAFF BENEFITS	**Organization**	**Total**	**Total**	**Dollar**	**Percent**
Social Security Match	7501	$ 1,182,330	$ 1,145,625	$ 36,705	3.20%
Medicare Match	7501	276,514	267,925	8,589	3.21%
Health Insurance: Active Staff	7501	1,674,146	1,652,314	21,832	1.32%
Health Insurance: Appropriated Retirees	7501	659,478	662,904	(3,426)	-0.52%
Health Insurance: Institutional Retirees	7501	193,203	180,512	12,691	7.03%
Teacher Retirement System	7501	622,145	619,133	3,012	0.49%
TRS New Employee State Match	7501	24,066	8,294	15,772	190.16%
Optional Retirement Plan	7501	52,535	53,543	(1,008)	-1.88%
Optional Retirement Plan - Additional Percentage	7501	26,267	26,772	(505)	-1.89%
Workman's Compensation	7501	59,446	50,609	8,837	17.46%
Unemployment Compensation	7501	20,441	25,708	(5,267)	-20.49%
VC Pays	7501	76,419	87,049	(10,630)	-12.21%
TOTAL UNALLOCATED STAFF BENEFITS		**4,866,990**	**4,780,388**	**86,602**	**1.81%**

Victoria College

Operating Budget

Reserve for Contingency

College Wide

FY 2026 - 2027

		Budget for the Year Ending			
		August 31, 2027	August 31, 2026	Change	
RESERVE FOR CONTINGENCY	**Organization**	**Total**	**Total**	**Dollar**	**Percent**
Reserve for Contingency	N/A	$ 122,289	$ -	$ 122,289	100.00%
TOTAL RESERVE FOR CONTINGENCY		122,289	-	122,289	100.00%

Notice About 2026 Tax Rates

Property tax rates in VICTORIA COUNTY JUNIOR COLLEGE DISTRICT.

This notice concerns the 2026 property tax rates for VICTORIA COUNTY JUNIOR COLLEGE DISTRICT. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.1808/$100
This year's voter-approval tax rate	$0.1901/$100

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

Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	14,588,393
AUXILIARY FUND	2,223,058
DEBT SERVICE FUND	-132,578

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
2013 Limited Tax Bonds	1,200,000	271,712	0	1,471,712
2023 Limited Tax Bonds	260,000	432,381	0	692,381
	0	0	0	0
	0	0	0	0

Total required for 2025 debt service	$2,164,093
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$97,496
= Total to be paid from taxes in 2026	$2,066,597
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
= Total debt levy	$2,066,597

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Victoria County Tax Assessor Collector on 08/04/2026 .

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

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

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$9,269,624,398
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	$0.1549/$100
3. M&O taxes refunded for years preceding tax year 2025.	$62,011
4. TIF Adjustment. Enter Line 32B of the Voter-Approval Tax Rate Worksheet.	$42,901
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.	$-10,514,921
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	$9,578,869,181
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.1593/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$15,259,139
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$25,774,060
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.1808/$100
11. This year's proposed total tax rate.	$0.1808/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.0000
13. Percentage change in total tax rate. Divide Line 12 by line 10.	0.00%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	$0.1562/$100
15. This year's proposed M&O tax rate.	$0.1593/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.0031
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	1.98%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100000
19. Last year's M&O tax rate.	$0.1549/$100
20. This year's proposed M&O tax rate.	$0.1593/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$4.40
22. Percentage change in M&O taxes.	2.84%

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 10,986,004,664
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,716,380,266
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 9,269,624,398
4.	**Prior year total adopted tax rate.**	$ 0.1832 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** $ 0	
	B. **Prior year values resulting from final court decisions:** -$ 0	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** ..... $ 0 B. **Prior year disputed value:** ..... - $ 0	
	C. **Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 9,269,624,398
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: ..... $ 5,781,250 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 193,814,031 C. **Value loss.** Add A and B. [7]	$ 199,595,281
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** ..... $ 0 B. **Current year productivity or special appraised value:** ..... - $ 0 C. **Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 199,595,281
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 24,935,580
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 9,045,093,537
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,570,611
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 74,585
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 16,645,196

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: ..... $ 11,083,736,160	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. [14] Enter the total from Form 50-110 ..... - $ 18,263,309	
	E. Total current year value. Add A and B, then subtract C and D.	$ 11,065,472,851
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 274,085,306	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 274,085,306
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [18]	$ 1,760,688,976
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. [20] If completing this line, the taxing unit must include supporting documentation in Section 9. [21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21. [22]	$ 9,578,869,181
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 375,475,941

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 375,475,941
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 9,203,393,240
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.[25]	$ 0.1808 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate.[26]	$ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.1549 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 9,269,624,398
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 14,358,648
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 62,011	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 42,901	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 19,110	
	E. Add Line 31 to 32D.		$ 14,377,758
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 9,203,393,240
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.1562 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.0000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.0000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.0000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **~~Amount appropriated for public safety in the prior year.~~** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.1562 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 $ 0.0000 /$100	
	C. Add Line 41B to Line 40.	$ 0.1562 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.1686 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.0000 /$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** $ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.0000 /$100	
	c. Add Line D42(B)(b) to Line 42. $ 0.0000 /$100	
	d. Enter the **current year unused increment rate** from Line 68 $ 0.0000 /$100	
	e Add Line D42(c) to Line D42(d). $ 0.0000 /$100	
	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.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ 0.0000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** ~~are scheduled for payment over a period longer than one year; and~~ **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 2,164,093 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,164,093
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 97,496
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,066,597
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 99.00 % **C.** Enter the 2024 actual collection rate. ..... 99.00 % **D.** Enter the 2023 actual collection rate. ..... 99.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,066,597
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,578,869,181
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.0215 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.1901 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.0000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] 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
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,578,869,181
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.1808 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.1808 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.1901 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.1901 /$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,578,869,181
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.1901 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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.[47] 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.[48]

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;~~[49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[50] 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.[51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.0000 /$100
	B. Unused increment rate (Line 68)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.0000 /$100
	D. Adopted Tax Rate	$ 0.1832 /$100
	E. Subtract D from C	$ -0.1832 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.0000 /$100
	B. Unused increment rate (Line 67)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.0000 /$100
	D. Adopted Tax Rate	$ 0.0000 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.0000 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.0000 /$100
	D. Adopted Tax Rate	$ 0.0000 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.1901 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.0000 /$100

SECTION 7: 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. [55]

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.

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
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.1832 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,045,093,537
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,203,393,240
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.0000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.1901 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.1808 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. ..... $ 0.1901 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. ..... $ 0.0000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [59]

print here Keith Blundell
Printed Name of Taxing Unit Representative

sign here Keith Blundell
Taxing Unit Representative

8/3/26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)