



# Approved Budget

## Fiscal Year 2026



**HOUSTON**  
CITY COLLEGE

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**Table of Contents**

**Letter from Chancellor** ..... 5

**Report from Vice Chancellor of Administration and Operations & Interim Associate Vice Chancellor of Finance and Accounting** ..... 8

**Who We Are** ..... 13

**Organizational Leadership** ..... 14

**Board Members**..... 15

**Organizational Chart**..... 16

**Strategic Plan and FY26 Budget Alignment**..... 17

**Strategic Plan and FY26 Budget Alignment**..... 18-19

**Approved FY26 Unrestricted Budget**..... 20

**Unrestricted Revenue and Expense Budget**..... 21

**Unrestricted Revenue and Expense Budget - FY25 Compared to FY26** ..... 22

**Approved Revenue Budget**..... 23

**Unrestricted Revenue - Budget Inputs**..... 24

**Unrestricted Revenue - FY25 Compared to FY26** ..... 25-26

**Approved Expense Budget** ..... 27

**Unrestricted Expense - Budget Inputs** ..... 28

**Unrestricted Budget by Function - FY26** ..... 29

**Unrestricted Budget by Expense Type - FY26 Summary** ..... 30

**FY26 Funding Request** ..... 31-33

**Approved Auxiliary Enterprises Budget**..... 35

**Auxiliary Enterprises Budget - FY26** ..... 36

**Auxiliary Enterprises Budget - FY25 Compared to FY26**..... 37

**Auxiliary Enterprises Scholarship Plan** ..... 38

**Approved Restricted Budget**..... 39-41

<b>Approved Capital and Technology Plan Budget</b> .....	42-43
<b>Historical Trends and Information</b> .....	44
<b>Revenue</b> .....	45
<b>Five Year Trend of Budgeted Revenue - Unrestricted Fund</b> .....	46
<b>State Appropriations</b> .....	47
<b>Ad Valorem Taxes</b> .....	48-49
<b>Tuition and Fees History - Fall 21 - Fall 25</b> .....	50
<b>Expenditures</b> .....	51
<b>Budget by Function - Five Year Trend of Expenses - Unrestricted Fund</b> .....	52
<b>Compensation Salary Increases</b> .....	53-54
<b>Departmental Operating Budgets by Function</b> .....	55
<b>Colleges</b> .....	56-83
<b>Shared Services</b> .....	84-107
<b>Appendix</b> .....	108
<b>Truth in Taxation</b> .....	109-114

## Letter from Chancellor



I am pleased to submit the Houston City College (HCC) FY 2026 (September 1, 2025, through August 31, 2026) approved budget.

Over the past year, our collective efforts have once again reflected a deep and unwavering commitment to the success of our students and the communities we serve. It has been a year marked by collaboration, resilience, and innovation—hallmarks of the HCC spirit. The dedication of our faculty and staff continues to be instrumental in advancing student achievement and sustaining the strength of our institution.

Grounded in this shared commitment to excellence, the administration and the Board of Trustees have worked diligently to develop a budget that aligns with our strategic goals. It reflects our ongoing pledge to deliver equitable, high-quality education and workforce training that ensures student success, supports economic development, and meets the evolving needs of our community.

The FY 2026 budget is built around the Board-adopted priorities outlined in the College's strategic plan, *Embracing Houston's Future*, which includes: Student Success, Personalized Learning, Academic Rigor, Community Investment, and making HCC the College of Choice.

This year's budget reflects a prudent and sustainable financial approach. It builds on our long-term planning while addressing challenges related to rising costs, shifting student expectations, and maintaining affordability for all.

In addition to addressing immediate operational needs, the FY 2026 budget strategically invests in areas critical to our long-term growth. This includes upgrades to aging technology infrastructure, deferred facilities maintenance, and enhancements to safety and security across all campuses—investments essential to delivering a modern and supportive learning environment.

The FY 2026 budget plan is presented in four parts:

- **Unrestricted Budget**, which outlines HCC's anticipated operating revenue and expenditures
- **Auxiliary Budget**, which includes our self-supporting, revenue-generating units
- **Restricted Funds Budget**, comprised primarily of grants and designated funding
- **Capital and Technology Plan**, which supports infrastructure and innovation

## Highlights of the Approved Budget Plan:

- **FY 2026 Unrestricted Budget: \$475M**

The FY 2026 Unrestricted Operating Budget is balanced and aligned with HCC's strategic priorities, totaling \$475M in both revenues and expenses. Revenues are projected to grow by 2% over FY 2025 year-end figures, driven primarily by anticipated increases in Ad Valorem Tax and State Appropriations. Adjustments have been made to Other Local Income, reflecting lower investment earnings in response to expected reductions in federal interest rates.

- Expenditures will increase by 2%, due to a competitive salary program and targeted investments in facilities and technology. Additionally, the Board has approved the strategic use of \$18M in excess cash reserves to support key deferred maintenance identified in the 2019 Facilities Condition Assessment, as well as initiatives such as the Houston Reconnect and Connect 2 Workforce programs.

- **FY 2026 Auxiliary Budget: \$9.8M**

The Auxiliary Services Budget totals \$9.8M, reflecting a 14% increase from the previous year. Revenue growth is attributed to increased bookstore commissions and campus-wide events. Slight increases in non-payroll expenses are included to support these expanded activities.

- **FY 2026 Restricted Budget: \$151M**

The Restricted Budget totals \$151M, covering grant programs, financial aid, and benefit payments. These funds remain vital to extending access and support to our students.

- **FY 2026 Capital and Technology Budget: \$7.5M**

The Capital and Technology Plan allocates \$7.5M to continue modernizing assets and replacing instructional and information technology equipment essential to academic excellence and institutional resilience.

HCC's strong financial stewardship continues to reinforce our mission to deliver high-quality, affordable, and accessible education. The disciplined approach of our Board of Trustees and leadership has helped ensure that we remain well-positioned to serve a growing and diverse student population, while contributing meaningfully to the region's economic growth.

I extend my sincere appreciation to the Board of Trustees for their thoughtful guidance throughout this budget development process. I also want to recognize the exceptional faculty and staff who remain steadfast in their commitment to student success.

As we look ahead, we remain focused on educational excellence and fiscal responsibility. I look forward to working with each of you as we continue our important mission—providing students with an education that is relevant, engaging, cost-effective, and accessible to all.

Respectfully,

A handwritten signature in cursive script that reads "Margaret Ford Fisher". The signature is written in black ink and is positioned above the printed name and title.

Margaret Ford Fisher, Ed.D.  
Chancellor

# Report from Vice Chancellor of Administration and Operations & Interim Associate Vice Chancellor of Finance and Accounting

In June 2025, the Board of Trustees approved the college's name change to Houston City College (HCC). In the Fall of 2025 we launched our rebranding campaign to redefine and reshape HCC's identity, image, and messaging to better reflect our mission, values, and evolving goals. It will strengthen our reputation, increase enrollment, and deepen community engagement. This reimagining positions HCC as a forward-looking higher education leader with a strong presence in the Houston region and a growing global reach online. The FY 2026 budget lays the practical groundwork for realizing this vision.

We thank our devoted Board of Trustees for approving the FY 2026 operating budget totaling \$475 million, along with the \$151 million restricted budget and \$9.8 million auxiliary budget. Combined, these budgets will be instrumental in supporting Houston City College's initiatives and priorities.

In addition to budget approvals for fiscal year 2026, we also received Board approval to amend our FY 2025 budget and reallocate \$11.1 million for deferred maintenance projects and one-time funding initiatives. We were intentional about using every available expense dollar for programs that benefit students and increase campus safety.

The FY 2026 operating budget reflects a strategic assessment of factors influencing HCC's revenue and expenses, and was developed in collaboration with leadership, faculty, and staff to align with institutional strengths and key administrative, academic, and Board priorities.

Our priorities remain student-centered and community-minded:

1. Student Success - Build and sustain a personalized student experience that supports learning, achievement, and readiness for career or transfer.
2. Personalized Learning - Deliver customized, student-driven instruction and assessments that meet individual needs and aspirations.
3. Academic Rigor - Maintain high academic standards that challenge students and promote measurable learning outcomes.

4. Community Investment - Partner with local and regional stakeholders to expand opportunity and drive economic growth.
5. College of Choice - Position Houston City College as the model for quality, innovation, and excellence in higher education.

As financial and administrative stewards at HCC we set high expectations for ourselves and hold one another accountable to achieve the goals that the Board and Chancellor envision for the institution.

The table below compares line items from the adjusted FY 2025 budget to our approved FY 2026 budget, in thousands

<b>Operating Revenue Budget</b>						
<b>Revenues</b>	<b>FY25</b>		<b>FY26</b>		<b>\$Chg</b>	<b>%Chg</b>
	<b>Adjusted Budget</b>	<b>% of Total</b>	<b>Approved Budget</b>	<b>% of Total</b>		
<b>State Appropriations</b>	\$ 68,243	15%	\$ 72,939	15%	\$ 4,696	7%
<b>Ad Valorem Taxes</b>	224,386	48%	242,337	51%	17,951	8%
<b>Tuition &amp; Fees, Net</b>	134,124	29%	122,006	26%	(12,118)	-9%
<b>Other Local Income</b>	23,386	5%	20,056	4%	(3,330)	-14%
<b>Total Operating Revenue</b>	\$ 450,139	97%	\$ 457,338	96%	7,199	2%

<b>Operating Expense Budget</b>						
<b>Expenses</b>	<b>FY25</b>		<b>FY26</b>		<b>\$Chg</b>	<b>%Chg</b>
	<b>Adjusted Budget</b>	<b>% of Total</b>	<b>Approved Budget</b>	<b>% of Total</b>		
<b>Salaries</b>	\$ 249,472	54%	\$ 266,386	56%	\$ 16,914	7%
<b>Benefits</b>	38,314	8%	39,768	8%	1,454	4%
<b>Other (Non-Payroll)</b>	110,714	24%	111,847	24%	1,133	1%
<b>Transfers</b>	29,159	6%	21,484	4%	(7,675)	-26%
<b>Debt Service</b>	21,610	5%	16,798	4%	(4,812)	-22%
<b>Scholarships</b>	870	0%	1,055	0%	185	21%
<b>Total Operating Expenses</b>	\$ 450,139	97%	\$ 457,338	96%	7,199	2%

<b>Fund Balance Usage</b>						
<b>Expenses</b>	<b>FY25</b>		<b>FY26</b>		<b>\$Chg</b>	<b>%Chg</b>
	<b>Adjusted Budget</b>	<b>% of Total</b>	<b>Approved Budget</b>	<b>% of Total</b>		
<b>Deferred Maintenance</b>	\$ 15,000	3%	\$ 7,126	2%	\$ (7,874)	-52%
<b>Houston Reconnect/Connect 2 Workforce</b>	-	0%	10,443	2%	10,443	100%
<b>Total Fund Balance Use</b>	\$ 15,000	3%	\$ 17,569	4%	2,569	17%
<b>Total Operating Revenue plus Fund Balance Use</b>	\$ 465,139	100%	\$ 474,907	100%	9,768	2%
<b>Total Net Revenue/Expense</b>	\$ -		\$ -			

## **Revenue**

Houston City College's three major funding sources are ad valorem taxes, tuition and fees, and state appropriations. Each year is both a challenge and an opportunity to plan for any shifting of this revenue mix, while maximizing the quality impact for students, faculty, staff, and our communities, and also minimizing the annual impact to taxpayers.

**Ad Valorem Tax Revenue** - Ad Valorem Tax revenue is budgeted at \$242.3 million for FY 2026, a 8% increase compared to the prior year budget. For FY26, the \$242.3 million anticipated revenue represents 51% of our total revenue base.

**Tuition and Fee Revenue** - For FY 2026, tuition and fee revenue is budgeted at \$122 million, and represents 26% of the total revenue base. This is a 9% decrease compared to FY 2025 due to conservative estimates in enrollment as a result of potential federal and state changes that may impact international enrollment and federal aid. We did not increase tuition rates for FY26.

**State Appropriations Revenue** - The State of Texas performance tier funding is estimated at 15% of our base revenue budget for FY 2026 at \$72.9 million. HCC is diligently working to maximize state funding by continuing to increase completions and graduations for our students across all disciplines and award types. The increase represent a \$4.7 million increase over FY 2025.

## **Expense**

FY 2026 expense budget total is \$475 million, and represent a mere 2% increase compared to the previous year as we were intently focused on cost control as a proactive contingency measure.

Despite external uncertainties in the higher education segment, the Board approved salary increases for faculty and staff. Salaries and benefits increased by 4% when compared to FY 2025. Full time faculty and staff received a 2% cost of living increase and part-time faculty and staff received a 1.5% increase. Additionally, we increased the number of tiers in the longevity payments schedule to recognize employees reaching milestones for 20 and 25 years of service.

\$11.3 million was approved for ongoing commitments and \$4 million for new initiatives. New initiatives included increased ERS benefit costs, aforementioned salary increases, Houston Reconnect staffing, discounted mass transit cards for students, and IT restructuring costs that would accommodate college needs for on premise, quick turnaround support.

## **Supporting Houston in FY26**

As a source of exceptional higher education, HCC is committed to serving Houston by offering affordable, open-access education to diverse populations, including first-generation students, adult learners, and underserved communities. We offer flexible learning options (e.g., online, evening, weekend classes) to accommodate the needs of the community.

Houston City College's financial outlook for the foreseeable future continues to be very positive because of strong fiscal management, budgetary principles, and its strategic leadership. HCC has taken prudent steps to build an FY 2026 budget that is flexible and agile.

## **Final Thoughts**

The FY 2026 Annual Budget reflects the collective and collaborative work of all HCC's dedicated faculty and staff. Much gratitude is due to the Board of Trustees for their support and guidance in our commitment to the fiscally prudent financial operations of the Houston City College. This mission focused approach continues to enable HCC to provide a world class education at a community college price.

Respectfully submitted,



Robert McCracken, MBA, ARM  
Vice Chancellor of Administration & Operations



Dawn Stephens, MBA  
Interim Associate Vice Chancellor of Finance & Accounting



# Who We Are

## **Organizational Leadership**

Houston City College delivers educational opportunities, programs for the community, and helps students achieve their educational goals. Student success and student experience are at the forefront of our values, goals, and priorities.

The organizational structure is derived from its mission as a comprehensive two-year public college providing educational opportunities to all citizens. The Board of Trustees is the official governing body of Houston City College. The Board is composed of nine members who are elected from single-member districts and who serve without remuneration. Board members are elected to a staggered six-year term. The Board has final authority to determine and interpret the policies that govern HCC. Annually, the Board of Trustees adopts a budget as presented by the Chancellor and Administration. The annual budget is developed by the Chancellor with input and feedback from the faculty, staff, and administrators. An integrated planning and budgeting process guides the development of budgetary initiatives and plans that align to institutional priorities and goals.

# Board Members



**Eva Loreda**  
District VIII  
Chair



**Laolu Davies-  
Yemitan**  
District IV  
Vice Chair



**Sean Cheben**  
District V  
Secretary



**Monica Flores  
Richart**  
District I



**Renee Jefferson  
Patterson**  
District II



**Dr. Adriana Tamez**  
District III



**Dave Wilson**  
District VI



**Dr. Cynthia  
Lenton-Gray**  
District VII



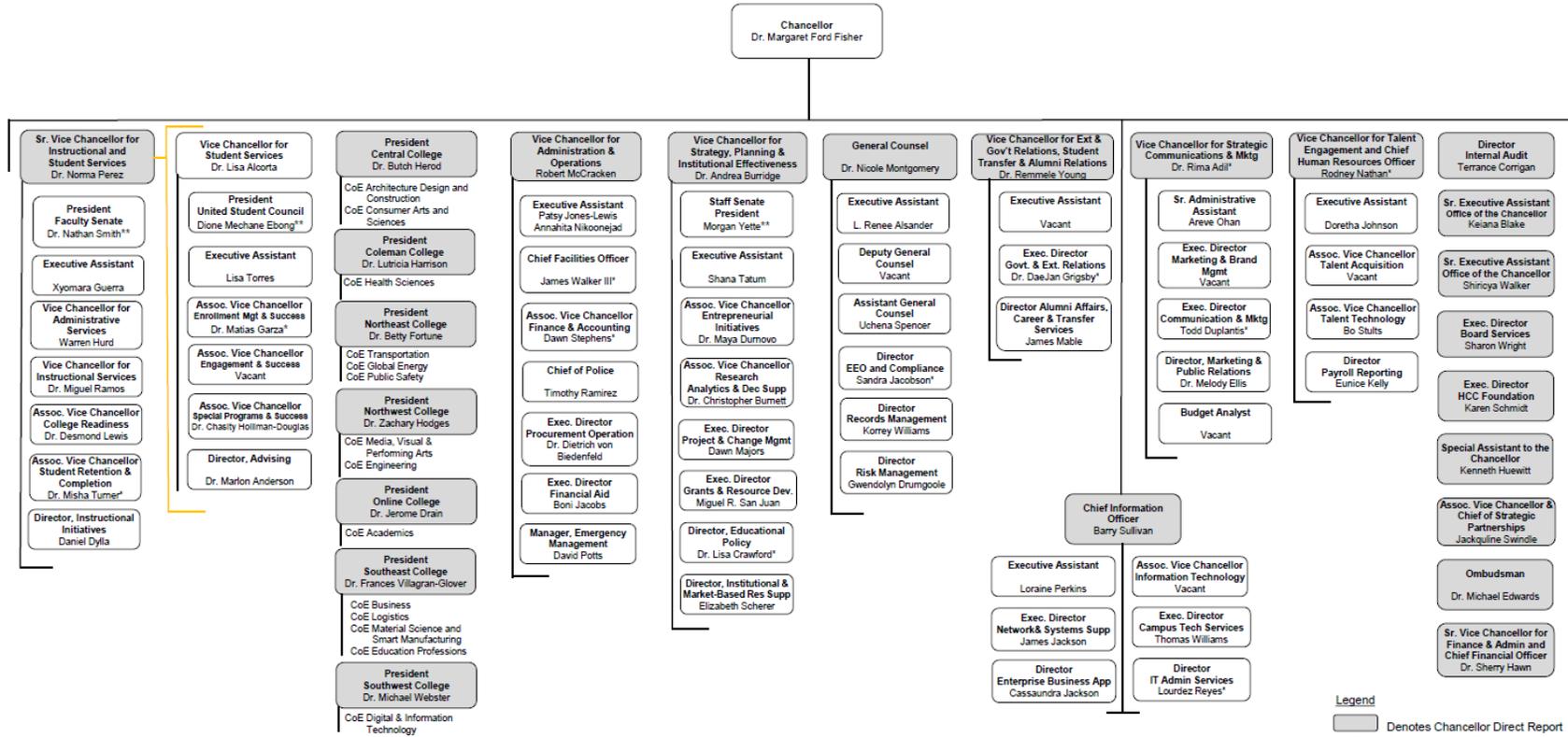
**Dr. Pretta VanDible  
Stallworth**  
District IX

# Organizational Chart

The Chancellor's leadership team is comprised of members from key functional areas of the institution. The HCC organizational structure is student-centered. The student experience is central to our organization and planning.



Houston City College Board of Trustees		
Dist. 1: Monica Flores Richart	Dist. 4: Laolu Davies-Yemitan (Vice Chair)	Dist. 7: Dr. Cynthia Lenton-Gary
Dist. 2: Renee Jefferson Patterson	Dist. 5: Sean Cheben (Secretary)	Dist. 8: Eva Loredo (Chair)
Dist. 3: Dr. Adriana Tamez	Dist. 6: Dave Wilson	Dist. 9: Dr. Pretta VanDible Stallworth



Legend  
 [Grey Box] Denotes Chancellor Direct Report  
 (\*) Denotes Interim Post  
 (\*\*) Denotes Rotating Post  
 CoE Center of Excellence

# **Strategic Plan and FY26 Budget Alignment**

# Strategic Plan and FY26 Budget Alignment

**Embracing Houston's Future - A Comprehensive Strategy** serves as Houston City College's roadmap for achieving its mission and vision. The plan aligns institutional priorities with measurable goals to promote student success, academic excellence, and community impact. It ensures that planning, assessment, and budgeting work together to advance the College's long-term vision for 2030.

## Mission

Houston City College is an open-admission, public institution of higher education offering a high-quality, affordable education for academic advancement, workforce training, career development, and lifelong learning to prepare individuals in our diverse communities for life and work in a global and technological society.

## Vision

The College District will deliver relevant, high-quality education and training, ensuring success for all students, our community, economy, and beyond.

## Budget Alignment

The College's budgeting process is directly linked to the goals outlined in **Embracing Houston's Future**. Each fiscal year, institutional priorities drive funding decisions to ensure that resources are used efficiently and strategically. Budget allocations support programs, initiatives, and services that promote student achievement, strengthen academic quality, and expand community partnerships.

Through this integrated approach, planning and budgeting operate as a single cycle of improvement— where data from assessment and evaluation inform funding priorities, and funded initiatives demonstrate measurable results. This alignment promotes transparency, accountability, and fiscal stewardship while advancing student success and institutional excellence.

## Strategic Priorities

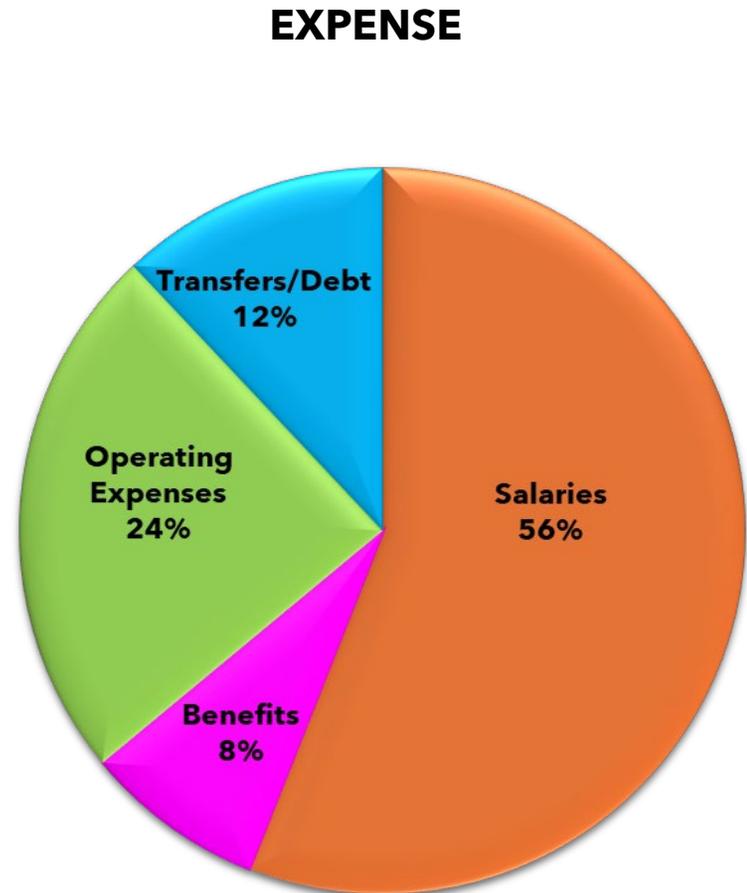
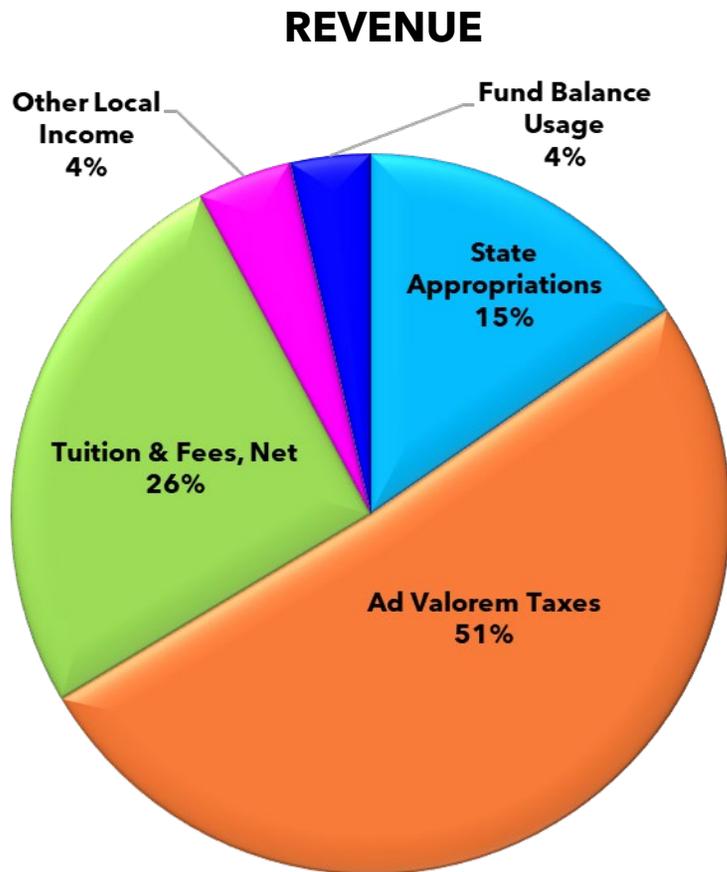
The strategic priorities outlined in ***Embracing Houston's Future*** provide a focused framework for institutional action, accountability, and continuous improvement.

- **Student Success** – Build and sustain a personalized student experience that supports learning, achievement, and readiness for career or transfer.
- **Personalized Learning** – Deliver customized, student-driven instruction and assessments that meet individual needs and aspirations.
- **Academic Rigor** – Maintain high academic standards that challenge students and promote measurable learning outcomes.
- **Community Investment** – Partner with local and regional stakeholders to expand opportunity and drive economic growth.
- **College of Choice** – Position Houston City College as the model for quality, innovation, and excellence in higher education.

# **Approved FY26 Unrestricted Budget**

# Unrestricted Revenue and Expense Budget

The FY26 Approved Budget is a moderate but conservative budget that takes into consideration expected enrollment increases, program growth, tuition assistance plans, expanding infrastructure needs, and the uncertainty of external State and Federal trends, pending legislation, and internal HCC needs. We believe a moderate budget will provide the resources needed to reinforce our strengths in a highly competitive market and evolving industry. The FY26 Approved Budget reflects the revenue and expenses needed to support the needs of the college.



# Unrestricted Revenue and Expense Budget - FY25 Compared to FY26

(In Thousands)

Operating Revenue Budget							
Revenues	FY25		FY26		\$Chg	%Chg	
	Adjusted Budget	% of Total	Approved Budget	% of Total			
State Appropriations	\$ 68,243	15%	\$ 72,939	15%	\$ 4,696	7%	
Ad Valorem Taxes	224,386	48%	242,337	51%	17,951	8%	
Tuition & Fees, Net	134,124	29%	122,006	26%	(12,118)	-9%	
Other Local Income	23,386	5%	20,056	4%	(3,330)	-14%	
<b>Total Operating Revenue</b>	<b>\$ 450,139</b>	<b>97%</b>	<b>\$ 457,338</b>	<b>96%</b>	<b>7,199</b>	<b>2%</b>	
Deferred Maintenance	\$ 15,000	3%	\$ 7,126	2%	\$ (7,874)	-52%	
Houston Reconnect/Connect 2 Workforce	-	0%	10,443	2%	10,443	100%	
<b>Total Operating Revenue plus Fund Balance Use</b>	<b>\$ 465,139</b>	<b>100%</b>	<b>\$ 474,907</b>	<b>100%</b>	<b>9,768</b>	<b>2%</b>	

Operating Expense Budget							
Expenses	FY25		FY26		\$Chg	%Chg	
	Adjusted Budget	% of Total	Approved Budget	% of Total			
Salaries	\$ 249,472	54%	\$ 266,386	56%	\$ 16,914	7%	
Benefits	38,314	8%	39,768	8%	1,454	4%	
Other (Non-Payroll)	110,714	24%	111,847	24%	1,133	1%	
Transfers	44,159	9%	28,610	6%	(15,549)	-35%	
Debt Service	21,610	5%	16,798	4%	(4,812)	-22%	
Scholarships	870	0%	11,498	2%	10,628	1222%	
<b>Total Operating Expenses</b>	<b>\$ 465,139</b>	<b>100%</b>	<b>\$ 474,907</b>	<b>100%</b>	<b>9,768</b>	<b>2%</b>	

<b>Total Net Revenue/Expense</b>	<b>\$ -</b>	<b>\$ -</b>
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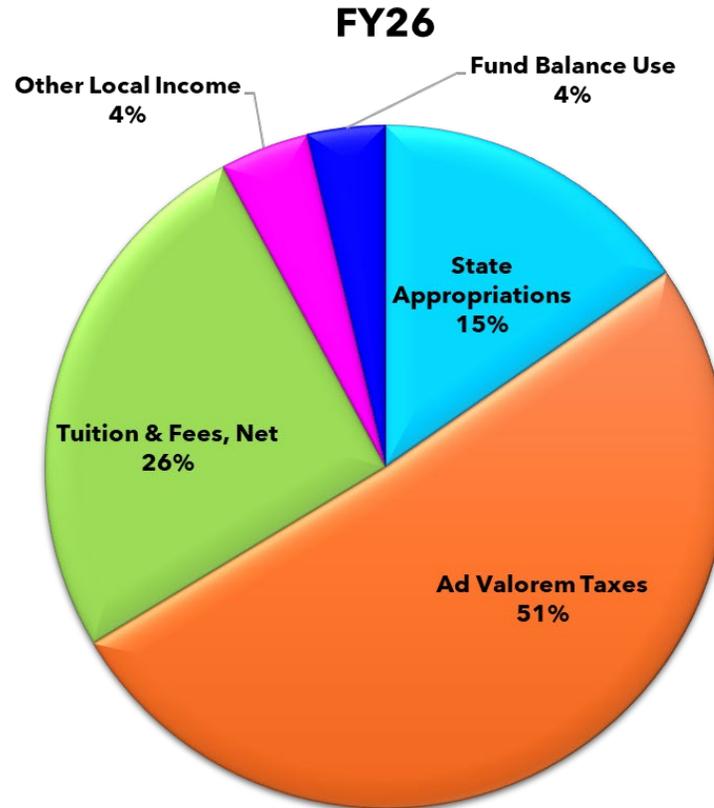
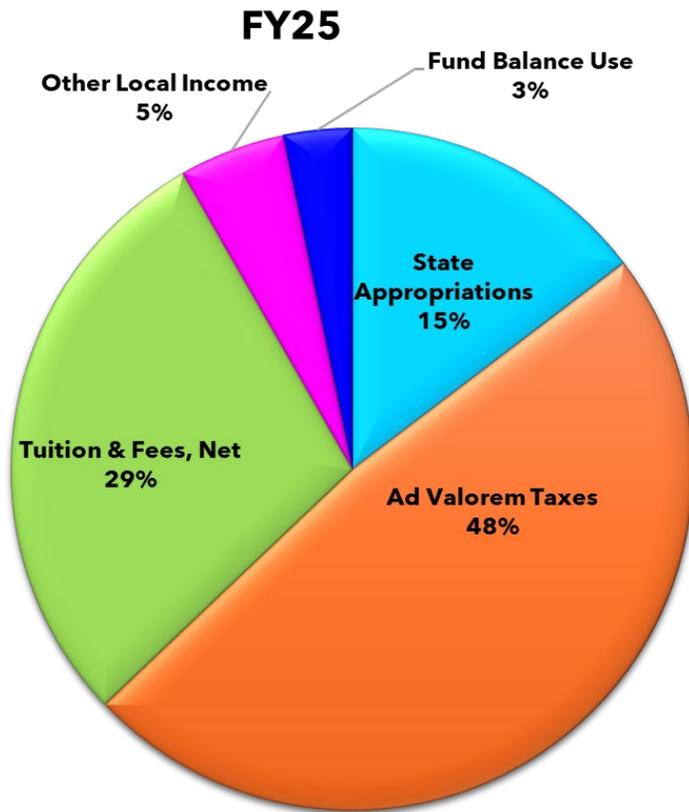
# **Approved Revenue Budget**

## Unrestricted Revenue - Budget Inputs

Houston City College's operating revenues are namely generated from three main sources: state appropriations, ad valorem taxes, and tuition and fees. The FY26 Annual Budget includes the following budget inputs:

- State Appropriations - Revenue from State Appropriations is budgeted at 7% increase compared to prior year. Estimates include increases in funding for outcomes but are offset by potential changes related to Credentials of Value (COV). HCC will continue to receive the non-formula support for Special Funding. Revenue from Financial Aid for Swift Transfer (FAST) is estimated to increase 6% compared to prior year due to increases in enrollment for dual credit.
- Ad Valorem Tax revenue is budgeted for an 8% increase compared to prior year's revenue. Property tax valuations in the taxing district are estimated to increase 2.2%. Property valuations are growing at a lower percentage rate compared to the average annual increases experienced over the last 10 years. This is partly due to changes in the tax code that minimize annual property valuation increases. HCC still maintains a healthy tax base.
- Tuition & Fees revenue estimates for FY26 consider several factors to account for the uncertainty of external State and Federal trends and the impact on revenue. Budget estimates include a 3.5% decrease in overall enrollment, a 2% reduction for possible federal aid changes and a 50% decrease for international students. Revenue estimates for FY26 total \$122M. This is an overall reduction of 9% in revenue compared to the prior year.
- The budget for Other Local Income has been reduced by 14% to reflect changes in investment income in alignment with future reductions as Federal interest rates are reduced.
- The operating budget also includes the use of \$17.5M from excess cash reserves. The Board approved \$10.4M for Houston Reconnect and Connect 2 Workforce Programs and \$7.1M for deferred maintenance.

# Unrestricted Revenue - FY25 Compared to FY26



# Unrestricted Revenue - FY25 Compared to FY26

(In Thousands)

Operating Revenue Budget							
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Deferred Maintenance	\$ 15,000	3%	\$ 7,126	2%	\$ (7,874)	-52%	
Houston Reconnect/Connect 2 Workforce	-	0%	10,443	2%	10,443	100%	
<b>Total Revenue Plus Fund Balance Use</b>	<b>\$ 465,139</b>	<b>100%</b>	<b>\$ 474,907</b>	<b>100%</b>	<b>\$ 9,768</b>	<b>2%</b>	

# **Approved Expense Budget**

## Unrestricted Expense - Budget Inputs

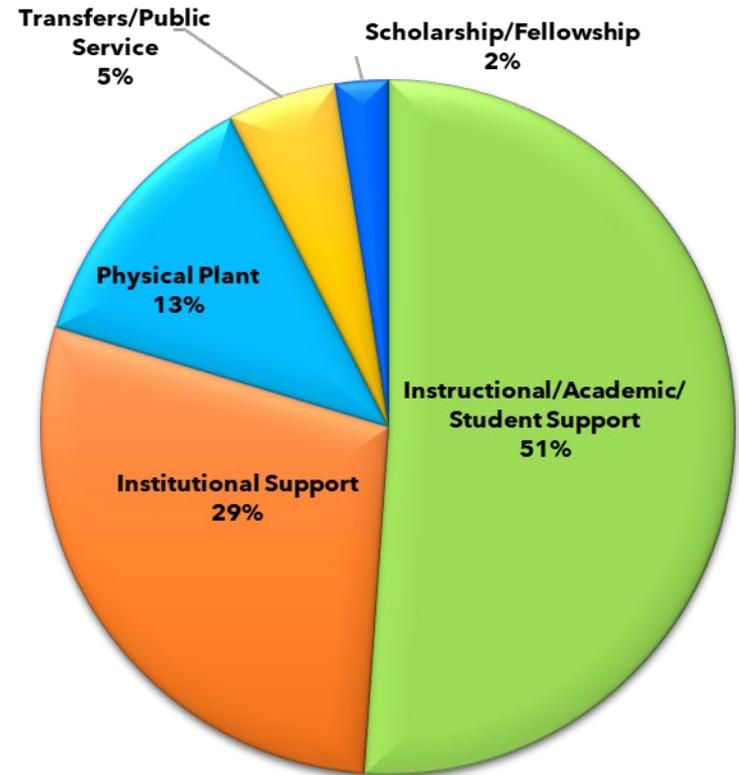
The FY26 Unrestricted Expense Budget includes the following revenue inputs:

- Salaries and associated benefits include increases as follows:
  - 2% COLA increase for full-time faculty staff and executive (E10 - E30).
  - 1.5% increase for part-time faculty & staff
  - Structure changes to longevity. Three bins added to enhance longevity payments for those working at HCC for 20 and 25 years.
- Known Commitments, \$11.3M. Includes \$2.7M for additional programs, adjunct faculty, and staffing needs, Associate Segree Nursing and Branding initiatives
- Other Priority Requests include \$3.5M for student metro card program, 8% increase in the contribution rate for ERS- Health Select Texas and Consumer Directed Health Select, staffing for IT restructure, and administrative support for the tuition assistance programs
- To offset costs for increased known commitments, division planned reductions were identified and Operating Expenses reduced by 10%
- Debt service expense was reduced in alignment with reductions in debt
- Scholarship changes include increases for associate degree Nursing scholarships; Houston Reconnect and Connect 2 Workforce scholarships.

# Unrestricted Budget by Function - FY26

(In Thousands)

Program Function	FY 2026 Approved Budget	% of Total
Instructional Support	\$ 161,641	34%
Institutional Support	44,918	29%
Physical Plant	35,905	13%
Student Support	135,063	9%
Academic Support	60,781	8%
Transfers	19,406	4%
Scholarship/Fellowship	5,695	2%
Public Service	11,498	1%
<b>Grand Total</b>	<b>\$ 474,907</b>	<b>100%</b>



# Unrestricted Budget by Expense Type - FY26

## Summary

(In Thousands)

<b>Operating Expense Budget</b>						
<b>Expense Type</b>	<b>Base Budget*</b>	<b>Known Commitments</b>	<b>Major Operating Expenses</b>	<b>Chancellor Priority</b>	<b>Approved Budget</b>	
<b>Salary</b>	\$ 262,304	\$ 2,442	\$ -	\$ 1,640	\$ 266,386	
<b>Employee Benefits</b>	38,308	360	-	1,100	39,768	
<b>Supplies &amp; General</b>	5,625	526	-	-	6,151	
<b>Travel</b>	1,231	15	-	-	1,246	
<b>Marketing Costs</b>	4,036	245	-	-	4,281	
<b>Rentals &amp; Leases</b>	368	95	-	-	463	
<b>Insurance/Risk Mgmt</b>	9,365	1,250	-	-	10,615	
<b>Contracted Services</b>	36,272	4,331	-	70	40,673	
<b>Utilities</b>	11,412	-	-	-	11,412	
<b>Other Departmental Expenses</b>	4,885	616	-	-	5,501	
<b>Instructional and Other Materials</b>	10,823	919	-	-	11,742	
<b>Maintenance and Repair</b>	2,571	60	-	-	2,631	
<b>Exemptions and Waivers</b>	400	-	-	-	400	
<b>Transfer/Debt</b>	38,323	-	7,126	-	45,449	
<b>Contingency</b>	2,747	-	-	783	3,530	
<b>Capital Outlay</b>	12,901	260	-	-	13,161	
<b>Scholarships</b>	870	185	10,443	-	11,498	
<b>Grand Total</b>	<b>\$ 442,441</b>	<b>\$ 11,304</b>	<b>\$ 17,569</b>	<b>\$ 3,593</b>	<b>\$ 474,907</b>	

\*Base budget reflect 10% reductions in operating expenses

## FY26 Funding Request

Administration underwent its annual budget process and identified efficiencies in operations that allowed for the reallocation of resources towards operational commitments and initiatives. The Chancellor’s Executive Council (CEC) prioritized and placed these items into various categories such as CEC Priorities and Major Operating Expenses. Priority funding for district-wide commitments in the FY26 budget total \$32.5 million and includes the following:

### CEC Priorities

Top items which align with the operational commitments and goals of the college.

(In Thousands)

<b>Description</b>	<b>Amount</b>
<b>Additonal funding for salary increases</b>	<b>\$ 1,133</b>
<b>ERS - Health Select of Texas and Consumer Directed HealthSelect (8% in contribution rates)</b>	<b>1,100</b>
<b>IT Restructure Costs</b>	<b>364</b>
<b>Houston Reconnect &amp; Connect 2 Workforce Administrative Support</b>	<b>143</b>
<b>Student Metro Card</b>	<b>70</b>
<b>Reserves for district-wide commitments</b>	<b>783</b>
<b>Total Chancellor's Priorities</b>	<b>\$ 3,593</b>

# FY26 Request for Funding

## Major Operating Expense

A request for major operational expenses to support new (or expand existing) initiatives. This type of request includes activities which may have been discussed administratively, but for which dedicated funding does not exist.

(In Thousands)

Category	Description	Amount
Deferred Maintenance	Replace aged panels, transformers, painting, exterior doors, windows, wall veneer power-washing roofing, water heaters, air distribution equipment, etc.	\$ 7,126
Houston Reconnect	The scholarship will apply to students that have stopped out within the last five years, are over the age of 25, and have completed at least 30 semester credit hours towards a certificate and/or associate degree. The scholarship will apply to both tuition and fees and will be available to the students through graduation.	9,443
Connect 2 Workforce	The scholarship will apply to students enrolled in one of the five high demand workforce programs, enrolled in 6 SCH or CEU; to complete a ICLCs, OSAs, certificates and associates, and must apply for FASFA, dependent on FAFSA income eligibility. The scholarship will apply to both tuition and fees and will be available to the student through completion.	1,000
<b>Total Major Operating Expense</b>		<b>\$ 17,569</b>

# FY26 Request for Funding

## Known Commitments

Activities which must be funded due to compliance, existing contract commitments, and/or accreditation affiliations.

(In Thousands)

<b>Known Commitments</b>	
<b>Program Functions</b>	<b>Amount</b>
<b>Instructional Support</b>	<b>\$ 4,157</b>
<b>Institutional Support</b>	<b>3,783</b>
<b>Physical Plant</b>	<b>1,342</b>
<b>Public Service</b>	<b>1,287</b>
<b>Academic Support</b>	<b>369</b>
<b>Scholarship/Fellowship</b>	<b>185</b>
<b>Student Support</b>	<b>181</b>
<b>Grand Total</b>	<b>\$ 11,304</b>

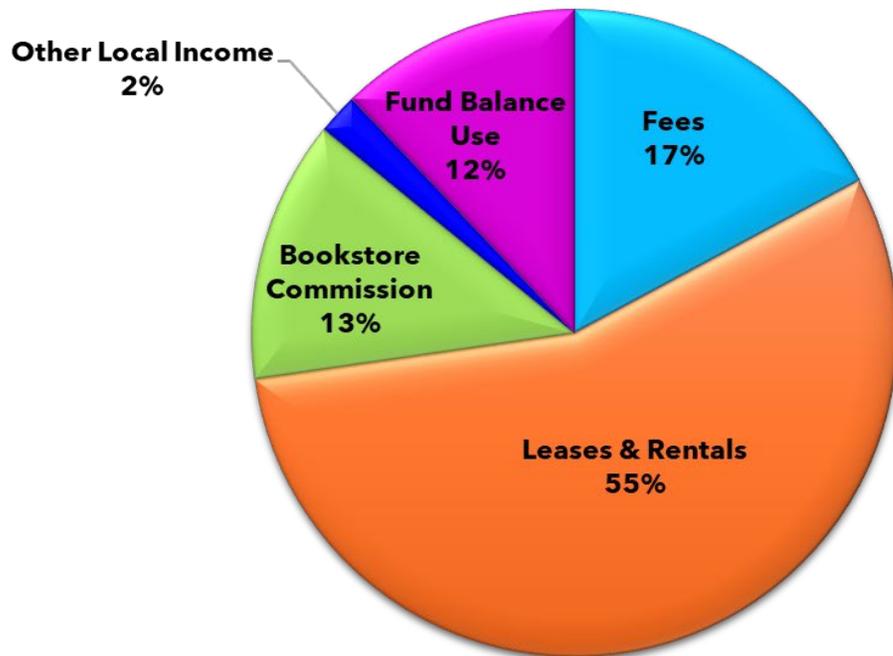


# **Approved Auxiliary Enterprises Budget**

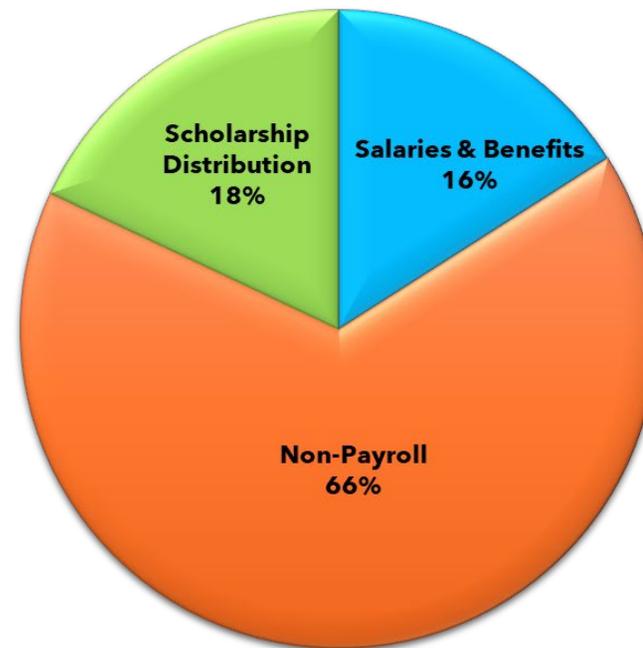
# Auxiliary Enterprises Budget - FY26

In accordance with higher education national standards, Auxiliary Enterprises are defined as programs that furnish services directly or indirectly to students, faculty, or staff and charge fees related to, but not necessarily equal to, the cost of services. Auxiliary Enterprises are expected to provide quality services to students at rates competitive with the private sector, to maintain adequate, but not excessive reserves, to satisfy expectations of ongoing fiscal solvency and to use a portion of their resources for the broader purposes of the institution. It includes business-type activities not related to instruction such as leasing, bookstore; scholarships funds; and contains the student activity and athletic fee revenues and expenditures.

## REVENUE



## EXPENSE



# Auxiliary Enterprises Budget - FY25 Compared to FY26

(In Thousands)

The FY26 Auxiliary Service Budget totals \$9.8M. Overall, this is a 14% increase compared to the prior year. Fees and Leases & Rental revenues have projected decreases due to potential enrollment changes and changes to facilities leasing rates. Bookstore Commissions increased based on the new contract. Other Local Income is estimated to decrease due to reduced collections related to miscellaneous items and third-party testing. Fund Balance Use shows an increase due to special funding requests for the HCC Fitness Center personnel, wellness planning, and equipment. Salaries and related Benefits increased based on the 2% COLA for full-time staff and 1.5% for part-time staff. Non-Payroll expenses increased to support the change in overhead related to utilities costs and the uptick in miscellaneous services for campus-wide events.

Description	FY25		FY26		\$Chg	%Chg
	Adjusted Budget	% of Total	Approved Budget	% of Total		
<b>Fees</b>	\$ 1,765	20%	\$ 1,703	17%	\$ (62)	-4%
<b>Leases &amp; Rentals</b>	5,421	63%	5,391	55%	(30)	-1%
<b>Bookstore Commission</b>	1,000	12%	1,300	13%	300	30%
<b>Other Local Income</b>	256	3%	218	2%	(39)	-15%
<b>Fund Balance Use</b>	200	2%	1,214	12%	1,014	507%
<b>Total Auxiliary Revenues</b>	\$ 8,643	100%	\$ 9,825	100%	\$ 1,183	14%
<b>Salaries</b>	\$ 1,236	14%	\$ 1,345	14%	\$ 109	9%
<b>Employee Benefits</b>	207	2%	213	2%	6	3%
<b>Non-Payroll</b>	5,389	62%	6,457	66%	1,068	20%
<b>Scholarship Distribution<sup>1</sup></b>	1,810	21%	1,810	18%	-	0%
<b>Total Auxiliary Expenditures</b>	\$ 8,643	100%	\$ 9,825	100%	\$ 1,183	14%
<b>Net Revenue/(Expenses)</b>	\$ -		\$ -		\$ -	

<sup>1</sup>See page 50 for a list of all scholarships

# Auxiliary Enterprises Scholarship Plan

## FY22 - FY26

(In Thousands)

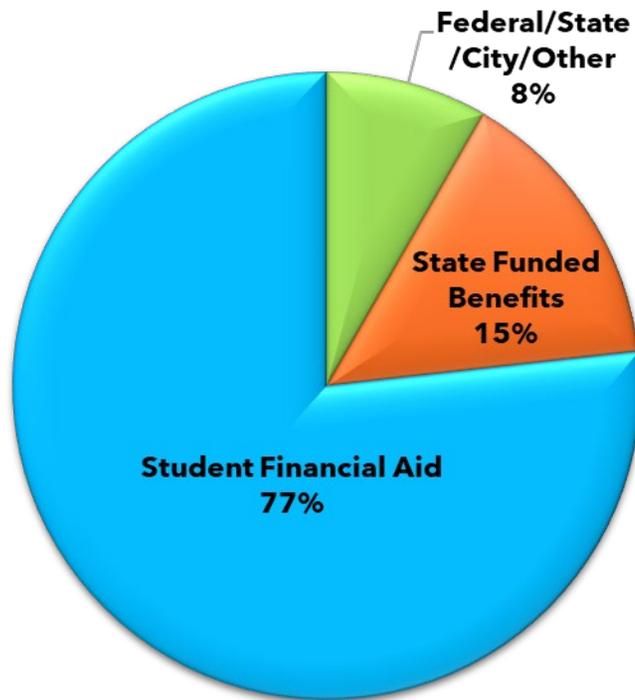
Scholarship	FY22 Original Budget	FY23 Original Budget	FY24 Original Budget	FY25 Original Budget	FY26 Original Budget	Requirements
<b>Honors Scholarship</b> (Award amounts as needed)	\$ 260	\$ 260	\$ 260	\$ 560	\$ 560	<b>Target Group</b> - Honors College students with unmet need. Provides consistent, dedicated funding stream for Honors College students.
<b>Chancellor's Scholarship</b> (Award \$300 per semester)	150	150	150	150	150	<b>Target Group</b> - Students with more than 30 SCH at HCC, with a cumulative 4.0 GPA. Encourages high performing students to stay at HCC, continue to perform well and complete.
<b>Impact Scholarship</b> (Award \$1,000 per semester)	650	650	650	650	650	<b>Target Group</b> - Students within defined household incomes and expected family contributions, who receive limited or no Pell, and GPA > 2.9 (new students have no initial GPA requirement). This group typically relies on loans and/or progresses very slowly through coursework due to financial constraints. Encourages low income students without access to the majority of Pell to persist, take more hours, and avoid debt.
<b>Reserve Scholarships</b> (Award amounts as needed)	50	50	50	50	50	<b>Target Group</b> - Students who do not fall within the other categories. Allows an award to be provided to students who demonstrate need based on special circumstances.
<b>Swoop to the Rescue</b> (Award amounts as needed)	100	100	100	50	50	<b>Target Group</b> - Provide students with funding for unexpected emergencies. Allows an award to be provided to students who demonstrate need. New funding provided to students to support educational success and help meet basic living needs such as rent, transportation, childcare, food, books and supplies, and other educational related expenses.
<b>Eagle Promise</b> (Award amounts as needed)	300	300	300	300	300	<b>Target Group</b> - This is a new program designed to target in-district graduates of area high schools who commit to completing an Associate degree plan within 3 years at HCC. HCC will commit institutional resources to pay for tuition, fees and books after federal and state aid has been applied. To assure student success, the program shall provide student access to financial coaching, academic counseling and mentoring assistance from the admission's application to completion of degree.
<b>Student/Parent Emergency Award</b> (Award amounts as needed)	-	-	-	50	50	<b>Target Group</b> - Provide students with funding for unexpected emergencies. Allows an award to be provided for unexpected emergencies to students who are parenting children under the age of 18; promote educational success and help meet basic living needs such as rent, transportation, childcare, food, books and supplies and other educational related expenses.
<b>Total</b>	<b>\$ 1,510</b>	<b>\$ 1,510</b>	<b>\$ 1,510</b>	<b>\$ 1,810</b>	<b>\$ 1,810</b>	

# **Approved Restricted Budget**

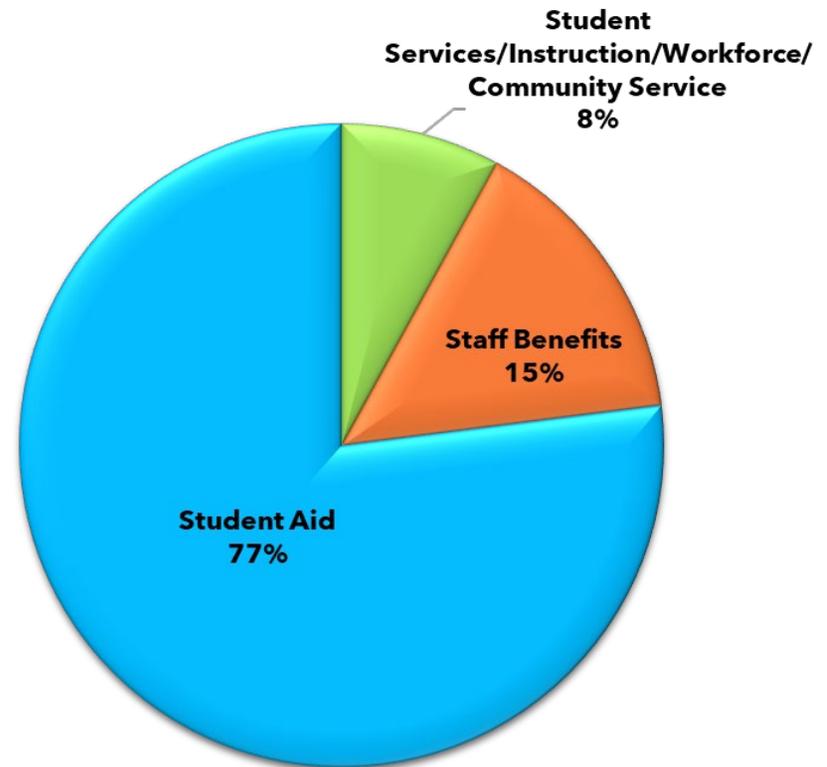
# Restricted Budget

On June 25, 2025, the Board of Trustees approved FY26 Restricted Fund budget in the amount of \$151 million. The funds are restricted as to purpose and received by the College from federal, state, and other sources. These funds are used primarily for targeted grant activities, financial aid, and payment of employee benefits. In compliance with Local Policy CAM, the College may apply for grants and contracts with governmental and non-governmental grantors, where the purposes of the grants are in alignment and support of the College’s institutional goals and strategic plan. It also includes state appropriation (reimbursement) for staff benefits.

## REVENUE



## EXPENSE



# Restricted Budget - FY25 Compared to FY26

(In Thousands)

Restricted Budget	FY25		FY26		\$Chg	%Chg
	Original Budget	% of Total	Approved Budget	% of Total		
<b>Revenue:</b>						
Federal <sup>1</sup>	\$ 10,261	7%	\$ 8,865	6%	\$ (1,396)	-14%
State <sup>2</sup>	630	0%	541	0%	(89)	-14%
City/Other <sup>3</sup>	1,650	1%	2,432	2%	782	47%
Student Financial Aid <sup>4</sup>	112,460	78%	116,668	77%	4,208	4%
<b>Total Grant Revenues</b>	<b>\$ 125,001</b>	<b>86%</b>	<b>\$ 128,506</b>	<b>85%</b>	<b>\$ 3,505</b>	<b>3%</b>
<b>State Funded Staff Benefits:</b>		<b>0%</b>		<b>0%</b>		
Group Insurance State Contribution <sup>5</sup>	\$ 15,100	10%	\$ 18,000	12%	2,900	19%
State Retirement	4,500	3%	4,500	3%	-	0%
<b>Total State Funded Benefits</b>	<b>\$ 19,600</b>	<b>14%</b>	<b>\$ 22,500</b>	<b>15%</b>	<b>\$ 2,900</b>	<b>15%</b>
<b>Total Available Funding</b>	<b>\$ 144,601</b>	<b>100%</b>	<b>\$ 151,006</b>	<b>100%</b>	<b>\$ 6,405</b>	<b>4%</b>
<b>Expenses:</b>						
Student Services <sup>6</sup>	\$ 1,585	1%	\$ 1,653	1%	\$ 68	4%
Instruction/Workforce Development <sup>7</sup>	4,328	3%	4,957	3%	629	15%
Student Aid <sup>8</sup>	112,460	78%	116,668	77%	4,208	4%
Community Service <sup>9</sup>	6,628	5%	5,228	3%	(1,400)	-21%
Staff Benefits <sup>10</sup>	19,600	14%	22,500	15%	2,900	15%
<b>Total Restricted Expenditures</b>	<b>\$ 144,601</b>	<b>100%</b>	<b>\$ 151,006</b>	<b>100%</b>	<b>\$ 6,405</b>	<b>4%</b>
<b>Net Revenue/(Expenses)</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

<sup>1</sup>Federal grants decrease in federal funding due to end of \$1.4M 3-year HCC Resiliency Initiative Program grant, USDA Lawncare & MBDA Business Center grant funding stopped as both grants fall under DEI category

<sup>2</sup>State grants decrease in State funding due to cancellation of nursing grants

<sup>3</sup>City/Other grants Increase in funding due to new private grants received from HCC Foundation

<sup>4</sup>Student Financial Aid change due to \$3M increase in Pell grants, increases in SEOG, FCWP and private scholarship funding, \$1.2M

<sup>5</sup>State Funded Benefits increase due to higher allocation in 2026-2027 biennium for group insurance

<sup>6</sup>Student Services expense increase due to new State college readiness and success grant

<sup>7</sup>Instruction/Workforce Development expense increase due to availability of Foundation funding

<sup>8</sup>Student Aid expenses increase due to increases in Pell, SEOG, FCWP & private scholarships

<sup>9</sup>Community Service expense decrease due to end of HCC Resiliency Initiative Program grant, City of Stafford contract and USDA Lawncare & MBDA

<sup>10</sup>Staff Benefit expenses increase due to higher State allocation for group insurance in 2026-2027 biennium

# **Approved Capital and Technology Plan Budget**

# Capital and Technology Plan Budget - FY26

(In Thousands)

A technology fee is charged to students for the purchase, replacement and maintenance of technology and instructional equipment. These funds are used to update and replace equipment and have been instrumental in supporting the Centers of Excellence and providing and supporting state-of-the-art learning opportunities.

DESCRIPTION	Fund	FY25 Approved Budget	FY26 Approved Budget	\$Chg	%Chg
<b>Upgrade/Replacement of IT Equipment</b>	<b>7180</b>	<b>\$ 6,363</b>	<b>\$ 6,079</b>	<b>\$ (284)</b>	<b>-4%</b>
<b>Upgrade/Replacement of Security Technology</b>	<b>7181</b>	<b>424</b>	<b>\$ 392</b>	<b>\$ (32)</b>	<b>-8%</b>
<b>Upgrade/Replacement of Instructional Equipment</b>	<b>7182</b>	<b>1,113</b>	<b>\$ 1,029</b>	<b>\$ (84)</b>	<b>-8%</b>
<b>Total Capital and Technology Plan</b>		<b>\$ 7,900</b>	<b>\$ 7,500</b>	<b>\$ (400)</b>	<b>-5%</b>

# Historical Trends and Information

# Revenue

# Five Year Trend of Budgeted Revenue - Unrestricted Fund

(In Thousands)

Budgeted Revenues (\$)	FY22	FY23	FY24	FY25	FY26
	Adjusted Budget	Adjusted Budget	Adjusted Budget (Amended)	Adjusted Budget	Approved Budget
State Appropriations	\$ 63,587	\$ 63,587	\$ 68,550	\$ 68,243	\$ 72,939
Ad Valorem Taxes	181,959	189,959	205,736	224,386	242,337
Tuition & Fees, Net	102,486	107,468	111,263	134,124	122,006
Other Local Income	2,500	2,027	5,650	23,386	20,056
Fund Balance Usage <sub>(COVID-HEERF)</sub>	11,091	4,989	-	-	-
FY24 Amendment/Revenue Surplus	-	-	23,535	-	-
<b>Total Revenue</b>	<b>\$ 361,623</b>	<b>\$ 368,030</b>	<b>\$ 414,734</b>	<b>\$ 450,139</b>	<b>\$ 457,338</b>
Deferred Maintenance	10,000	10,000	7,046	15,000	7,126
Houston Reconnect/Connect 2 Workforce	-	-	-	-	10,443
<b>Total Revenue Plus Fund Balance Use</b>	<b>\$ 371,623</b>	<b>\$ 378,030</b>	<b>\$ 421,780</b>	<b>\$ 465,139</b>	<b>\$ 474,907</b>
<b>% Change</b>	<b>9.0%</b>	<b>1.7%</b>	<b>11.6%</b>	<b>10%</b>	<b>2%</b>

# State Appropriations

The table below shows a 5-year history of the State Appropriations. FY22 and FY23 were calculated under the old formula funding model, which was categorized by core operations, student success, and contact hour funding. A new funding model was adopted in FY24 and is 100% performance based. The Non-Formula (Special Funding) totaled \$1.2M. In addition to the formula and non-formula funding model, State Appropriations included FAST (Financial Aid for Swift Transfers) Funding.

(In Thousands)

Category	FY22	FY23	FY24	FY25	FY26	\$Chg	%Chg
15 SCH Dual Credit	\$ -	\$ -	\$ 3,426	\$ 8,832	\$ 10,764	\$ 1,932	22%
GAI Transfer with 15 SCH	-	-	20,458	17,138	18,554	1,416	8%
GAI Co-enrollment with 15 SCH	-	-	-	242	246	4	100%
Institutional Credential leading to Licensure	-	-	462	455	186	(269)	-59%
Institutional Credential leading to Licensure: High-Demand Field	-	-	744	896	1,120	224	25%
Occupational Skills Award	-	-	191	200	94	(106)	-53%
Occupational Skills Award: High-Demand Field	-	-	1,034	1,606	1,888	282	18%
Certificate I or II	-	-	1,589	1,833	3,422	1,589	87%
Certificate I or II: High-Demand Field	-	-	3,577	4,183	5,624	1,441	34%
Advanced Technical Certificate	-	-	-	5	11	6	100%
Advanced Technical Certificate: High-Demand Field	-	-	113	139	39	(100)	-72%
Associate Degree	-	-	22,684	21,725	18,621	(3,104)	-14%
Associate Degree: High-Demand Field	-	-	8,394	5,376	5,738	362	7%
Bachelor's Degree	-	-	-	-	-	-	0%
Bachelor's Degree: High-Demand Field	-	-	-	-	-	-	0%
CoV Premium: Certificate	-	-	-	45	41	(4)	100%
CoV Premium: Associate	-	-	-	261	253	(8)	100%
CoV Premium: Bachelor's	-	-	-	-	-	-	0%
Student Success	10,603	10,603	-	-	-	-	0%
<b>Total Performance Funding</b>	<b>\$ 10,603</b>	<b>\$ 10,603</b>	<b>\$ 62,671</b>	<b>\$ 62,936</b>	<b>\$ 66,601</b>	<b>\$ 3,665</b>	<b>5.8%</b>
Core Operations	680	680	-	-	-	-	0%
Contact Hour Funding	51,116	51,116	-	-	-	-	0%
Special Funding: RROC	1,188	1,188	1,188	1,188	1,188	-	0%
FAST Dual Credit Tuition per SCH*	-	-	4,278	4,860	5,152	292	6%
<b>Total State Appropriation</b>	<b>\$ 63,587</b>	<b>\$ 63,587</b>	<b>\$ 68,136</b>	<b>\$ 68,984</b>	<b>\$ 72,941</b>	<b>\$ 3,957</b>	<b>5.7%</b>

\*FAST Dual Credit Tuition is estimated

## Ad Valorem Taxes

Below is a 5-year history of the Ad Valorem tax rates, property valuations, and homestead exemptions. Year-over-year increases in property valuations have allowed HCC to minimize any changes to the tax rate.

Category	FY22	FY23	FY24	FY25	FY26
<b>Tax Rate</b>					
Maintenance & Operation \$	0.081340	\$ 0.079192	\$ 0.077451	\$ 0.081632	\$ 0.085585
Debt Service Tax Rate \$	0.017752	\$ 0.016377	\$ 0.014780	\$ 0.014551	\$ 0.013217
<b>Total Tax Rate \$</b>	<b>0.099092</b>	<b>\$ 0.095569</b>	<b>\$ 0.092231</b>	<b>\$ 0.096182</b>	<b>\$ 0.098802</b>
<b>Taxable Assessed Value (TA' \$</b>					
	231,007	\$ 255,509	\$ 281,596	\$ 284,965	\$ 292,698
<b>% Increase in TAV</b>	1%	11%	10%	1%	3%

## Homestead Exemptions

Homestead exemptions are approved by the Board to assist with minimizing the tax impact on homeowners.

<b>Exemptions</b>					
Category	FY22	FY23	FY24	FY25	FY26
Homestead	\$5,000 or 15% of appraised value (whichever is greater)	\$5,000 or 15% of appraised value (whichever is greater)	\$5,000 or 15% of appraised value (whichever is greater)	\$5,000 or 17% of appraised value (whichever is greater)	\$5,000 or 17% of appraised value (whichever is greater)
Over 65/Disabled	\$120,000	\$120,000	\$135,000	\$135,000	\$135,000

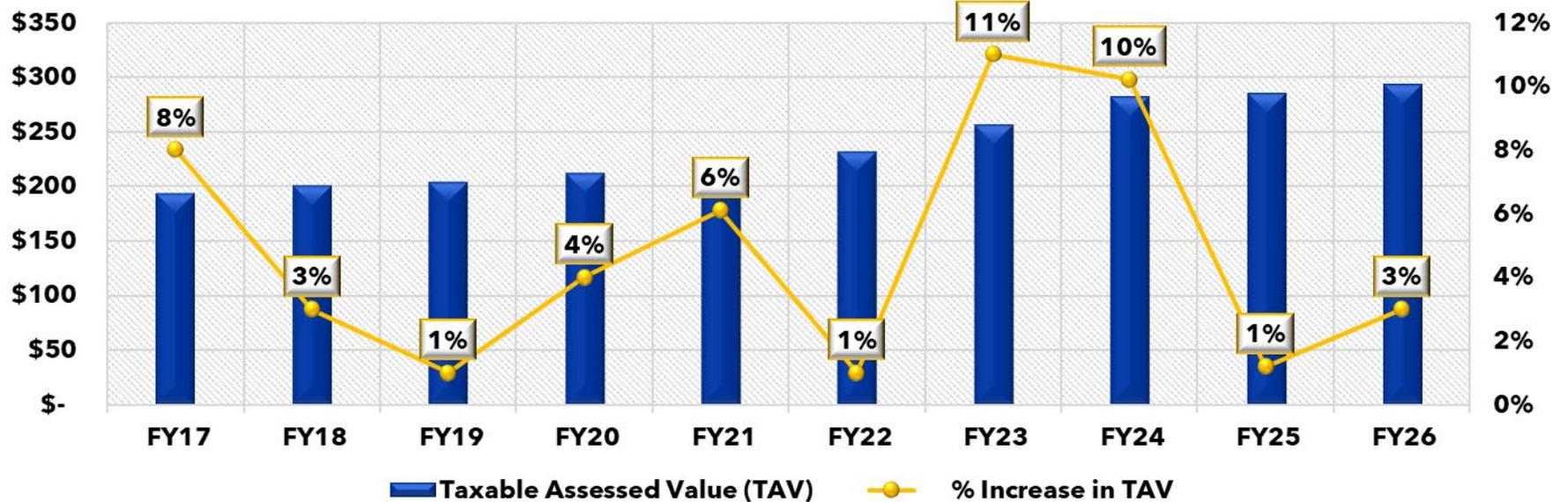
# Tax Rate History - FY17 - FY26

The charts below illustrate the changes in the property values over the last 10 years and the changes to the total tax rate for HCC.

### Taxable Values and Tax Rates

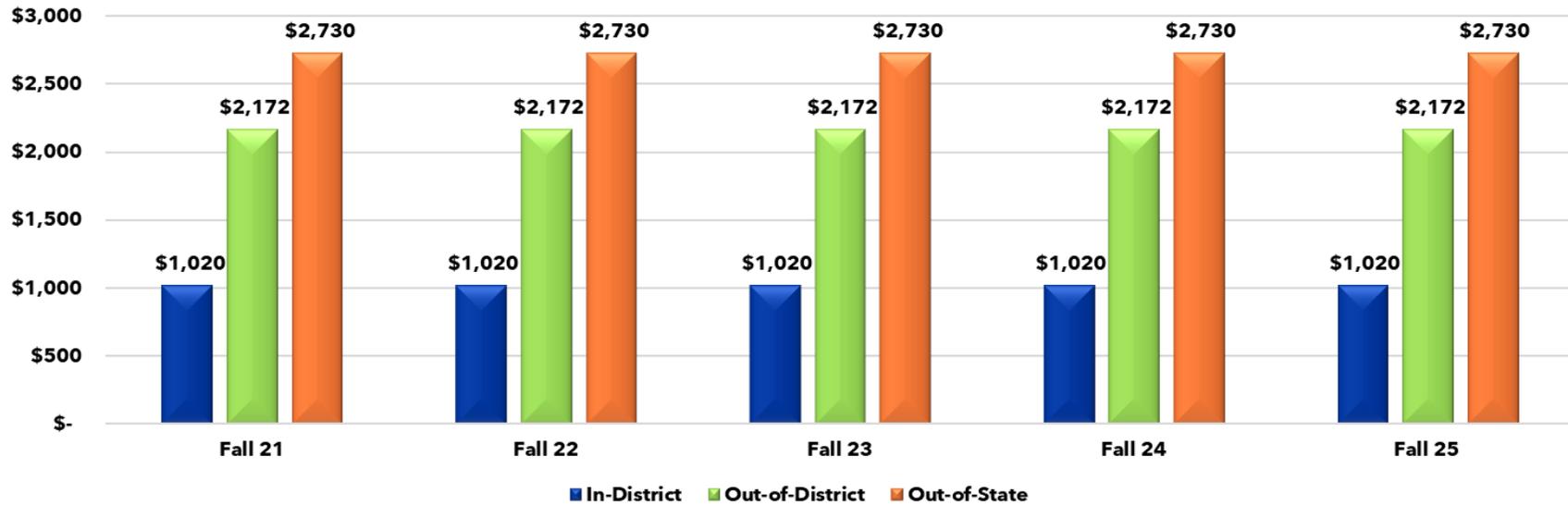


### % Growth in Taxable Values



# Tuition and Fees History - Fall 21 - Fall 25

The chart below represents Tuition and Fees for 12 semester credit hours per residency type.



# Expenditures

## Budget by Function - Five Year Trend of Expenses - Unrestricted Fund

Overall, HCC's unrestricted expense budget over the last five-year period has changed primarily due to annual salary and related benefits increases, operational commitments, additional instruction and student support programs and services, marketing, inflationary costs, deferred maintenance, and Information Technology infrastructure and replacement.

(In Thousands)

<b>Program Function</b>	<b>FY22 Adjusted Budget</b>	<b>FY23 Adjusted Budget</b>	<b>FY24 Adjusted Budget</b>	<b>FY25 Adjusted Budget</b>	<b>FY26 Approved Budget</b>
<b>Academic Support</b>	\$ 25,737	\$ 26,226	\$ 29,122	\$ 34,157	\$ 35,905
<b>Institutional Support</b>	105,178	107,373	139,604	138,121	135,063
<b>Instructional Support</b>	129,721	129,003	134,894	155,201	161,641
<b>Physical Plant</b>	42,823	50,628	49,052	61,002	60,781
<b>Public Service</b>	3,444	4,356	4,546	4,438	5,695
<b>Scholarship/Fellowship</b>	690	896	690	870	11,498
<b>Student Support</b>	33,617	36,031	36,822	44,292	44,918
<b>Transfers</b>	30,349	23,868	27,050	27,058	19,406
<b>Grand Total</b>	\$ 371,560	\$ 378,380	\$ 421,780	\$ 465,139	\$ 474,907

## **Compensation Salary Increases**

As a key retention and quality strategy for Houston City College (HCC), with the assistance of a third-party external consultant, the college periodically reviews the salary structure compared to other large urban community colleges in the state of Texas, and the Houston area regional market data from comparable industries. The outcomes of the compensation study provide HCC with an opportunity to evaluate options to attract and retain faculty and staff in areas of industry specific workforce needs.

For FY26, the Board of Trustees approved a 2% Cost of Living Adjustment (COLA) increase for full-time faculty, staff, and executives (E10 - E30). Part-time faculty and staff received a 1.5% COLA increase. Also, the Board approved a structure change to the longevity payments. Previously, there were four bins to the structure and effective September 1, 2025, three additional bins were added along with an increase to the monthly longevity rate. This meant that an employee would not have to wait for 30 years to receive additional recognition in their monthly paycheck.

# Salaries Increase - Five Year Trend

The chart below shows the full-time compensation increases for FY22 through FY25:

	FY 2022	FY 2023		FY 2024			FY 2025		FY 2026	
Budgeted Full-Time Positions	General Salary	General Salary	Cost of Living Adjustment	General Salary	Cost of Living Adjustment	Faculty Adjustment	General Salary	Cost of Living Adjustment	General Salary	Cost of Living Adjustment
Faculty	2%	2%	2%	2%	2%	3.5%	4%	3.5%	0%	2.0%
Secretarial and Clerical	2%	2%	2%	2%	2%	0%	4%	3.5%	0%	2.0%
Professional and Technical	2%	2%	2%	2%	2%	0%	4%	3.5%	0%	2.0%
Executive Staff (E10-E30)	2%	2%	2%	2%	2%	0%	4%	0.0%	0%	2.0%
Executive Staff (E40- Up)	2%	2%	2%	2%	2%	0%	4%	0%	0%	0%

# Longevity Increase

The chart below shows the changes to the longevity bins and amounts.

Bins	FY25	FY26	\$Chg
35+ year bin	\$175	\$250	\$75
30 year bin	\$150	\$225	\$75
25 year bin	\$0	\$200	\$200
20 year bin	\$0	\$175	\$175
15 year bin	\$0	\$150	\$150
10 year bin	\$100	\$125	\$25
5 year bin	\$75	\$100	\$25
Monthly Total	\$500	\$1,225	\$725

# **Departmental Operating Budgets by Function**

# Colleges

## Budget Summary by Unit - FY25 vs FY26

### College - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
Artificial Intelligence Project	\$ 483	\$ 464	\$ (18)	-4%
AVC for College Readiness	18,598	20,136	1,538	8%
AVC for Instructional Services	9,030	9,354	323	4%
AVC Workforce Instruction	4,266	4,330	64	1%
Campus Operations, CE	2,093	2,131	39	2%
Campus Operations, CM	1,801	2,482	681	38%
Campus Operations, NE	2,281	2,317	37	2%
Campus Operations, NW	2,988	3,142	154	5%
Campus Operations, SE	1,411	1,419	8	1%
Campus Operations, SW	2,701	2,750	49	2%
Campus Technology, CE	-	120	120	100%
Campus Technology, CM	-	77	77	100%
Campus Technology, NE	-	110	110	100%
Campus Technology, NW	-	188	188	100%
Campus Technology, SE	-	114	114	100%
Campus Technology, SW	-	145	145	100%
COE Business	7,358	7,303	(56)	-1%
COE Construction	4,122	4,497	376	9%
COE Consumer Arts Sciences	4,258	4,192	(66)	-2%
COE Digital & Information Technology	7,543	7,821	278	4%
COE Education Professions	1,629	1,617	(12)	-1%
COE Engineering	1,394	1,464	70	5%
COE Global Energy	2,366	2,445	78	3%
COE Health Sciences	12,309	12,482	172	1%
COE Logistics	757	843	86	11%
COE Material Science and Smart Manufacturing	2,789	2,966	178	6%
COE Media, Visual & Performing Arts	8,905	8,893	(12)	0%
COE Public Safety	4,688	4,937	249	5%

## Budget Summary by Unit - FY25 vs FY26

### College - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
COE Transportation	4,260	4,484	224	5%
Dean of Earth, Life & Natural Sciences	15,007	15,566	559	4%
Dean of English & Communication	10,313	10,685	372	4%
Dean of Liberal Arts, Humanities & Education	7,136	7,307	171	2%
Dean of Mathematics	6,259	6,353	94	2%
Dean of Social & Behavioral Science	13,731	13,508	(223)	-2%
Executive Director Success & Completion	553	561	8	1%
Financial Aid Office, CE	-	481	481	100%
Financial Aid Office, CM	-	144	144	100%
Financial Aid Office, NE	-	593	593	100%
Financial Aid Office, NW	3	696	693	250%
Financial Aid Office, OL	47	122	76	162%
Financial Aid Office, SE	-	325	325	100%
Financial Aid Office, SW	-	617	617	100%
Nursing ADN & LVN	5,113	6,438	1,325	26%
Online College	2,348	2,061	(287)	-12%
President, CE	512	530	18	4%
President, CM	712	516	(195)	-27%
President, NE	462	376	(86)	-19%
President, NW	542	536	(7)	-1%
President, OL	567	587	20	4%
President, SE	703	665	(38)	-5%
President, SW	637	586	(51)	-8%
Public Relations, CE	284	278	(6)	-2%
Public Relations, CM	348	375	27	8%
Public Relations, NE	333	336	3	1%
Public Relations, NW	353	345	(8)	-2%
Public Relations, OL	239	420	181	76%

## Budget Summary by Unit - FY25 vs FY26

### College - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
Public Relations, SE	250	477	227	91%
Public Relations, SW	267	312	45	17%
Student Service, OL	10	440	430	434%
Student Services, CE	4,307	4,426	119	3%
Student Services, CM	1,608	1,641	32	2%
Student Services, NE	3,063	3,137	74	2%
Student Services, NW	4,986	5,178	192	4%
Student Services, SE	3,040	3,116	76	3%
Student Services, SW	4,662	4,777	115	2%
Vice President, CE	268	327	59	22%
Vice President, CM	251	297	46	18%
Vice President, NE	253	313	61	24%
Vice President, NW	268	327	59	22%
Vice President, OL	243	310	67	28%
Vice President, SE	243	311	69	28%
Vice President, SW	248	343	95	38%
<b>Grand Total</b>	<b>\$ 198,196</b>	<b>\$ 209,959</b>	<b>\$ 11,763</b>	<b>6%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Central College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Campus Operations, CE</b>	<b>\$ 2,093</b>	<b>\$ 2,131</b>	<b>\$ 39</b>	<b>2%</b>
<b>Campus Technology, CE</b>	<b>-</b>	<b>120</b>	<b>120</b>	<b>100%</b>
<b>COE Construction</b>	<b>4,122</b>	<b>4,497</b>	<b>376</b>	<b>9%</b>
<b>COE Consumer Arts Sciences</b>	<b>4,258</b>	<b>4,192</b>	<b>(66)</b>	<b>-2%</b>
<b>Financial Aid Office, CE</b>	<b>-</b>	<b>481</b>	<b>481</b>	<b>100%</b>
<b>President, CE</b>	<b>512</b>	<b>530</b>	<b>18</b>	<b>4%</b>
<b>Public Relations, CE</b>	<b>284</b>	<b>278</b>	<b>(6)</b>	<b>-2%</b>
<b>Student Services, CE</b>	<b>4,307</b>	<b>4,426</b>	<b>119</b>	<b>3%</b>
<b>Vice President, CE</b>	<b>268</b>	<b>327</b>	<b>59</b>	<b>22%</b>
<b>Grand Total</b>	<b>\$ 15,844</b>	<b>\$ 16,983</b>	<b>\$ 1,139</b>	<b>7%</b>

## Budget Detail by Function - FY25 vs FY26

### Central College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg	
Academic Support	Campus Technology, CE	2902-Telecom & Instrl Compute	\$ -	\$ 120	\$ 120	100%	
	COE Construction	1009-Director, Coe Construction	194	202	7	4%	
	COE Consumer Arts Sciences	1919-Dir, Coe Consumer Arts Science	263	275	12	5%	
	President, CE	0032-President's Office	40	40	-	0%	
	Public Relations, CE	7082-Public Relations	284	278	(6)	-2%	
<b>Academic Support Total</b>			<b>\$ 781</b>	<b>\$ 915</b>	<b>\$ 134</b>	<b>17%</b>	
Institutional Support	Campus Operations, CE	0152-CE College Business Affairs	\$ 356	\$ 369	\$ 13	4%	
		0282-College Operations Officer	1,175	1,203	28	2%	
		9HW2-South Campus - Central College	319	318	(1)	0%	
	President, CE	0032-President's Office	472	491	18	4%	
	Vice President, CE	0042-Vice President-Central	268	327	58.7825	22%	
<b>Institutional Support Total</b>			<b>\$ 2,590</b>	<b>\$ 2,708</b>	<b>\$ 118</b>	<b>5%</b>	
Instructional Support	COE Construction	100C-Construction, Operating	\$ 90	\$ 259	\$ 169	187%	
		3939-Director Coe Global Energy	10	10	-	0%	
		393C-Drafting, Operating	127	9	(118)	-93%	
		3998-Dir. Trades Construction	317	332	15	5%	
		4219-Interior/Kitchen Design	497	542	45	9%	
		4268-Misc. Trades	127	140	13	11%	
		4378-Autocad	13	13	0	2%	
		4738-Home Builders Academy	50	49	(1)	-1%	
		4829-Industrial Electricity	552	636	84	15%	
		5079-Building Maintenance	391	470	79	20%	
		5418-Air Conditioning	240	244	4	2%	
		5419-Heating, Air Cond, And Refrig	403	424	21	5%	
		5438-Residential Wiring	70	69	(0)	0%	
		5449-Constructional Engineering Tec	102	102	(0)	0%	
		6229-Drafting And Design Technology	811	919	108	13%	
		SBT9-Smart Building Technology	129	78	(50)	-39%	
		COE Consumer Arts Sciences	191C-Consumer Arts & Sciences, Oper	160	166	6	4%
			4209-Fashion Design	381	389	7	2%

## Budget Detail by Function - FY25 vs FY26

### Central College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		4389-Fashion Merchandising	129	129	0	0%
		4469-Hotel Restaurant Mgmt	172	174	2	1%
		4769-Pastry Arts	474	465	(9)	-2%
		4779-Culinary Arts	1,250	1,098	(152)	-12%
		4789-Cosmetology	1,324	1,280	(44)	-3%
		478C-Cosmetology, Operating	105	217	112	106%
<b>Instructional Support Total</b>			<b>\$ 7,922</b>	<b>\$ 8,213</b>	<b>\$ 290</b>	<b>4%</b>
Physical Plant	Campus Operations, CE	0282-College Operations Officer	\$ 220	\$ 220	\$ 0	0%
		7622-Central Plant Operations	23	21	(2)	-10%
<b>Physical Plant Total</b>			<b>\$ 243</b>	<b>\$ 241</b>	<b>\$ (2)</b>	<b>-1%</b>
Student Support	Financial Aid Office, CE	0312-Financial Aid Office, CE	\$ -	\$ 481	\$ 481	100%
	Student Services, CE	0322-Counseling	423	432	9	2%
		0342-Career Planning/Placement	239	236	(2)	-1%
		0352-Learning Student Support Serv	235	241	6	3%
		0362-Admissions & Records	417	417	(1)	0%
		0382-Advising - Central	1,490	1,506	16	1%
		0392-Dean Student Development	237	313	76	32%
		0412-Asst Dean Of Students	112	117	5	4%
		0432-Student Organizations	140	145	4	3%
		1252-Deaf And Hard Of Hearing Serv	563	563	(1)	0%
		1302-Recruitment	450	456	6	1%
<b>Student Support Total</b>			<b>\$ 4,307</b>	<b>\$ 4,907</b>	<b>\$ 600</b>	<b>14%</b>
<b>Grand Total</b>			<b>\$ 15,844</b>	<b>\$ 16,983</b>	<b>\$ 1,139</b>	<b>7%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Northwest College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Campus Operations, NW</b>	<b>\$ 2,988</b>	<b>\$ 3,142</b>	<b>\$ 154</b>	<b>5%</b>
<b>Campus Technology, NW</b>	<b>-</b>	<b>188</b>	<b>188</b>	<b>100%</b>
<b>Center for Entrepreneurship, NW</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>COE Engineering</b>	<b>1,394</b>	<b>1,464</b>	<b>70</b>	<b>5%</b>
<b>COE Media, Visual &amp; Performing Arts</b>	<b>8,905</b>	<b>8,893</b>	<b>(12)</b>	<b>0%</b>
<b>Financial Aid Office, NW</b>	<b>3</b>	<b>696</b>	<b>693</b>	<b>300%</b>
<b>President, NW</b>	<b>542</b>	<b>536</b>	<b>(7)</b>	<b>-1%</b>
<b>Public Relations, NW</b>	<b>353</b>	<b>345</b>	<b>(8)</b>	<b>-2%</b>
<b>Student Services, NW</b>	<b>4,986</b>	<b>5,178</b>	<b>192</b>	<b>4%</b>
<b>Vice President, NW</b>	<b>268</b>	<b>327</b>	<b>59</b>	<b>22%</b>
<b>Grand Total</b>	<b>\$ 19,439</b>	<b>\$ 20,768</b>	<b>\$ 1,329</b>	<b>7%</b>

## Budget Detail by Function - FY25 vs FY26

### Northwest College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Academic Support	Campus Operations, NW	WHI1-West Houston Institute	\$ 572	\$ 588	\$ 16	3%
	Campus Technology, NW	2903-Telecom & Instrl Compute	-	188	188	100%
	COE Engineering	0309-Director, Coe Engineering	515	596	81	16%
	COE Media, Visual & Performing Arts	1809-Director, Coe Of Visual & Performance	325	671	346	106%
	Public Relations, NW	7083-Public Relations	353	345	(8)	-2%
<b>Academic Support Total</b>			<b>\$ 1,766</b>	<b>\$ 2,389</b>	<b>\$ 623</b>	<b>35%</b>
Institutional Support	Campus Operations, NW	0243-Dir Aux Services/Building Ops	\$ 308	\$ 315	\$ 7	2%
		0283-College Operations Officer	742	792	50	7%
		0763-Katy Campus	234	244	11	5%
		0783-Alief Hayes Campus	275	308	33	12%
		0793-Alief Bissonnet Campus	254	274	19	8%
		7653-Katy Campus Plant Oprns	9	8	(1)	-10%
		7873-Spring Branch Campus	294	307	12	4%
	President, NW	0033-President's Office	542	536	(7)	-1%
Vice President, NW	0043-Vice President-Northwest	268	327	59	22%	
<b>Institutional Support Total</b>			<b>\$ 2,927</b>	<b>\$ 3,111</b>	<b>\$ 184</b>	<b>6%</b>
Instructional Support	COE Engineering	1909-Engineering	\$ 602	\$ 601	\$ (0)	0%
		4069-Horticulture	277	266	(11)	-4%
	COE Media, Visual & Performing Arts	2209-Studio Art & Art History	3,146	3,045	(101)	-3%
		220C-Studio Art & Art History, Operating	502	551	49	10%
		2219-Drama	861	873	12	1%
		221C-Drama, Operating	71	69	(2)	-3%
		2229-Music	934	1,097	163	17%
		222C-Music, Operating	258	120	(138)	-54%
		2239-Dance	347	356	9	2%
		223C-Dance, Operating	24	21	(2)	-10%
		6189-Film Making	829	786	(43)	-5%
		6199-Audio Recording Tech/Video Pro	1,243	928	(314)	-25%
		619C-Audio Recording Tech/	172	177	5	3%
6209-Music Business	192	198	6	3%		
<b>Instructional Support Total</b>			<b>\$ 9,458</b>	<b>\$ 9,089</b>	<b>\$ (369)</b>	<b>-4%</b>
Physical Plant	Campus Operations, NW	0243-Dir Aux Services/Building Ops	\$ 59	\$ 61	\$ 1	2%
		0763-Katy Campus	70	71	1	2%

## Budget Detail by Function - FY25 vs FY26

### Northwest College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		0783-Alief Hayes Campus	88	88	0	0%
		7873-Spring Branch Campus	82	86	4	5%
<b>Physical Plant Total</b>			<b>\$ 299</b>	<b>\$ 305</b>	<b>\$ 6</b>	<b>2%</b>
<b>Student Support</b>	Financial Aid Office, NW Student Services, NW	0313-Financial Aid Office, NW	\$ 3	\$ 696	\$ 693	135%
		0323-Counseling	452	469	17	4%
		0343-Career Planning/Placement	246	241	(5)	-2%
		0353-Testing-NW	338	344	7	2%
		0363-Admissions & Records	651	628	(22)	-3%
		0383-Student Advising - Northwest	1,743	1,939	196	11%
		0393-Dean Student Development	235	289	54	23%
		0413-Asst Dean Of Students	346	351	5	1%
		0433-Student Organizations	98	91	(7)	-7%
		1303-Recruitment	877	826	(51)	-6%
<b>Student Support Total</b>			<b>\$ 4,989</b>	<b>\$ 5,874</b>	<b>\$ 885</b>	<b>18%</b>
<b>Grand Total</b>			<b>\$ 19,439</b>	<b>\$ 20,768</b>	<b>\$ 1,329</b>	<b>7%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Northeast College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Campus Operations, NE</b>	<b>\$ 2,281</b>	<b>\$ 2,317</b>	<b>\$ 37</b>	<b>2%</b>
<b>Campus Technology, NE</b>	<b>-</b>	<b>110</b>	<b>110</b>	<b>100%</b>
<b>COE Global Energy</b>	<b>2,366</b>	<b>2,445</b>	<b>78</b>	<b>3%</b>
<b>COE Public Safety</b>	<b>4,688</b>	<b>4,937</b>	<b>249</b>	<b>5%</b>
<b>COE Transportation</b>	<b>4,260</b>	<b>4,484</b>	<b>224</b>	<b>5%</b>
<b>Financial Aid Office, NE</b>	<b>-</b>	<b>593</b>	<b>593</b>	<b>100%</b>
<b>President, NE</b>	<b>462</b>	<b>376</b>	<b>(86)</b>	<b>-19%</b>
<b>Public Relations, NE</b>	<b>333</b>	<b>336</b>	<b>3</b>	<b>1%</b>
<b>Student Services, NE</b>	<b>3,063</b>	<b>3,137</b>	<b>74</b>	<b>2%</b>
<b>Vice President, NE</b>	<b>253</b>	<b>313</b>	<b>61</b>	<b>24%</b>
<b>Grand Total</b>	<b>\$ 17,705</b>	<b>\$ 19,048</b>	<b>\$ 1,343</b>	<b>8%</b>

**Budget Detail by Function - FY25 vs FY26**  
**Northeast College - Details**

(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>	
<b>Academic Support</b>	<b>Campus Operations, NE</b>	<b>08A4-Acres Home Center</b>	\$ 1	\$ -	\$ (1)	-100%	
	<b>Campus Technology, NE</b>	<b>2904-Telecom &amp; Instrl Compute</b>	-	110	110	100%	
	<b>COE Global Energy</b>	<b>0709-Director Coe Global Energy</b>	258	258	0	0%	
	<b>COE Public Safety</b>	<b>1109-Director, Coe Public Safety In</b>	196	201	5	2%	
	<b>COE Transportation</b>	<b>5169-Coe Dean Automotive Technology</b>	195	198	4	2%	
	<b>Public Relations, NE</b>	<b>7084-Public Relations</b>	333	336	3	1%	
<b>Academic Support Total</b>			<b>\$ 983</b>	<b>\$ 1,104</b>	<b>\$ 121</b>	<b>12%</b>	
<b>Institutional Support</b>	<b>Campus Operations, NE</b>	<b>0234-College Business Office</b>	\$ 115	\$ 119	\$ 4	3%	
		<b>0284-College Operations Officer</b>	579	580	1	0%	
		<b>0874-Northline Academic Center</b>	430	359	(71)	-16%	
		<b>08A4-Acres Home Center</b>	226	224	(1)	-1%	
		<b>08C4-Codwell Hall</b>	371	377	6	2%	
		<b>08F4-North Forest Operations</b>	200	249	49	24%	
		<b>08N4-Campus Manager At Northeast</b>	63	210	147	231%	
		<b>0934-Transportation Training Center</b>	224	126	(98)	-44%	
	<b>President, NE</b>	<b>0034-President's Office</b>	462	376	(86)	-19%	
	<b>Vice President, NE</b>	<b>0044-Vice President-Northeast</b>	253	313	61	24%	
<b>Institutional Support Total</b>			<b>\$ 2,922</b>	<b>\$ 2,933</b>	<b>\$ 11</b>	<b>0%</b>	
<b>Instructional Support</b>	<b>Campus Operations, NE</b>	<b>ROC8-Instructional Acct For Roc8</b>	\$ 56	\$ 57	\$ 1	2%	
		<b>COE Global Energy</b>					
	<b>COE Global Energy</b>	<b>4729-Director Coe Global Energy</b>	440	448	9	2%	
		<b>5139-Director Coe Global Energy</b>	434	423	(11)	-3%	
		<b>6339-Director Coe Global Energy</b>	77	109	32	42%	
		<b>6349-Electronics Engineering Tech</b>	671	689	18	3%	
		<b>7038-Industrial Technology</b>	488	518	30	6%	
		<b>COE Public Safety</b>	<b>5328-Fire Protection, Adult Ed</b>	64	63	(1)	-2%
			<b>5329-Fire Protection Technology</b>	831	835	4	1%
			<b>532C-Fire Protection Technology, Operating</b>	173	178	5	3%
			<b>5359-Basic Peace Officer</b>	292	292	(0)	0%
	<b>5369-Crim Justice &amp; Law Enforcement</b>	1,049	1,076	27	3%		
	<b>536C-Criminal Justice/Law Enforceme</b>	163	159	(5)	-3%		

## Budget Detail by Function - FY25 vs FY26

### Northeast College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		5388-Police In-Service	180	179	(1)	-1%
		5859-Emergency Medical Services	1,510	1,633	123	8%
		585C-Emergency Medical Services, Op	199	205	6	3%
		HFD8-Houston Fire Department	30	116	86	288%
	COE Transportation	5148-Dir Transportation	125	136	11	9%
		5158-Automotive Technology	2	3	0	1%
		516C-Automotive Technology, Operati	156	59	(97)	-62%
		5179-Automotive Technology	1,449	1,569	120	8%
		5199-Heavy Vehicle & Truck Repair	266	271	6	2%
		9828-Commercial Truck Driving	2,067	2,247	180	9%
<b>Instructional Support Total</b>			<b>\$ 10,721</b>	<b>\$ 11,264</b>	<b>\$ 543</b>	<b>5%</b>
<b>Physical Plant</b>	<b>Campus Operations, NE</b>	<b>7854-Codwell Hall Plant Oprns</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>0%</b>
<b>Physical Plant Total</b>			<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>0%</b>
<b>Student Support</b>	<b>Financial Aid Office, NE</b>	<b>0314-Financial Aid Office, NE</b>	<b>\$ -</b>	<b>\$ 593</b>	<b>\$ 593</b>	<b>100%</b>
	<b>Student Services, NE</b>	<b>0324-Counseling</b>	<b>333</b>	<b>299</b>	<b>(34)</b>	<b>-10%</b>
		<b>0344-Career Planning/Placement</b>	<b>223</b>	<b>230</b>	<b>7</b>	<b>3%</b>
		<b>0354-Learning Student Support Serv</b>	<b>260</b>	<b>275</b>	<b>15</b>	<b>6%</b>
		<b>0364-Admissions &amp; Records</b>	<b>350</b>	<b>406</b>	<b>56</b>	<b>16%</b>
		<b>0374-Dir Enrollment Services</b>	<b>162</b>	<b>167</b>	<b>5</b>	<b>3%</b>
		<b>0384-Advising Northeast</b>	<b>1,037</b>	<b>1,061</b>	<b>24</b>	<b>2%</b>
		<b>0394-Dean Student Development</b>	<b>579</b>	<b>574</b>	<b>(5)</b>	<b>-1%</b>
		<b>0434-Student Organizations</b>	<b>85</b>	<b>91</b>	<b>7</b>	<b>8%</b>
		<b>1304-Recruitment</b>	<b>1</b>	<b>1</b>	<b>(0)</b>	<b>-10%</b>
		<b>EAP4-Early Alert</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>2%</b>
		<b>TES4-Testing Services</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>Student Support Total</b>			<b>\$ 3,063</b>	<b>\$ 3,730</b>	<b>\$ 668</b>	<b>22%</b>
<b>Grand Total</b>			<b>\$ 17,705</b>	<b>\$ 19,048</b>	<b>\$ 1,343</b>	<b>8%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Southwest College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Artificial Intelligence Project</b>	<b>\$ 483</b>	<b>\$ 464</b>	<b>\$ (18)</b>	<b>-4%</b>
<b>Campus Operations, SW</b>	<b>2,701</b>	<b>2,750</b>	<b>49</b>	<b>2%</b>
<b>Campus Technology, SW</b>	<b>-</b>	<b>145</b>	<b>145</b>	<b>100%</b>
<b>COE Digital &amp; Information Technology</b>	<b>7,543</b>	<b>7,821</b>	<b>278</b>	<b>4%</b>
<b>Financial Aid Office, SW</b>	<b>-</b>	<b>617</b>	<b>617</b>	<b>100%</b>
<b>President, SW</b>	<b>637</b>	<b>586</b>	<b>(51)</b>	<b>-8%</b>
<b>Public Relations, SW</b>	<b>267</b>	<b>312</b>	<b>45</b>	<b>17%</b>
<b>Student Services, SW</b>	<b>4,662</b>	<b>4,777</b>	<b>115</b>	<b>2%</b>
<b>Vice President, SW</b>	<b>248</b>	<b>343</b>	<b>95</b>	<b>38%</b>
<b>Grand Total</b>	<b>\$ 16,541</b>	<b>\$ 17,815</b>	<b>\$ 1,274</b>	<b>8%</b>

## Budget Detail by Function - FY25 vs FY26

### Southwest College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg	
Academic Support	Campus Technology, SW	2905-Telecom & Instrl Computer	\$ -	\$ 145	\$ 145	100%	
	COE Digital & Information Technology	1409-Dir, Coe Digital & Info Technology	422	428	6	1%	
	President, SW	0035-President's Office	42	38	(4)	-10%	
	Public Relations, SW	7085-Public Relations	267	312	45	17%	
	Student Services, SW	3515-Exe Dean Instru & Student Services	0	0	-	0%	
<b>Academic Support Total</b>			<b>\$ 731</b>	<b>\$ 923</b>	<b>\$ 192</b>	<b>26%</b>	
Institutional Support	Campus Operations, SW	0235-College Business Office Sw	\$ -	\$ 155	\$ 155	100%	
		0285-College Operations Officer	925	794	(132)	-14%	
		0715-West Loop Campus	492	499	7	1%	
		0825-Stafford Campus	557	571	13	2%	
		0845-Brays Oaks Campus	268	206	(62)	-23%	
		M115-Missouri City Ctr	152	213	61	40%	
	President, SW	0035-President's Office	595	548	(47)	-8%	
	Vice President, SW	0045-Vice President-Southwest	248	343	95	38%	
<b>Institutional Support Total</b>			<b>\$ 3,238</b>	<b>\$ 3,329</b>	<b>\$ 91</b>	<b>3%</b>	
Instructional Support	Artificial Intelligence Project	AIP5-Artificial Intelligence Project	\$ 483	\$ 464	\$ (18)	-4%	
		COE Digital & Information Technology	3718-Dir, It	199	217	18	9%
			3728-Cisco Academy	64	65	1	1%
			3749-Digital Gaming & Simulation	217	219	3	1%
			3778-SAP Partnership	40	-	(40)	-100%
			3788-A+	41	42	1	2%
			3808-Microsoftit Academy Mcse- Mcsa	9	9	0	1%
			3818-Network+Security+Server+Cert.	2	2	0	1%
			3838-Computer Training Institute Ct	10	10	0	2%
			3959-Geographic Information Science	65	65	0	0%
			4638-AI CE	-	36	36	100%
			4639-Artificial Intelligence	179	265	87	48%
			4649-Computer Programming	1,633	1,834	201	12%
			464C-Computer Programming, Operating	193	197	3	2%
			4659-Computer Networking	2,233	2,213	(20)	-1%
			465C-Computer Networking, Operating	195	165	(30)	-15%
		5469-Digital Communication	1,875	1,903	27	1%	
		546C-Digital Communication, Operating	168	153	(15)	-9%	

**Budget Detail by Function - FY25 vs FY26**  
**Southwest College - Details**

(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Instructional Support Total</b>			<b>\$ 7,604</b>	<b>\$ 7,858</b>	<b>\$ 253</b>	<b>3%</b>
<b>Physical Plant</b>	<b>Campus Operations, SW</b>	<b>0285-College Operations Officer</b>	<b>\$ 209</b>	<b>\$ 213</b>	<b>\$ 4</b>	<b>2%</b>
		<b>0715-West Loop Campus</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0%</b>
		<b>0825-Stafford Campus</b>	<b>45</b>	<b>46</b>	<b>1</b>	<b>3%</b>
		<b>M115-Missouri City Ctr</b>	<b>52</b>	<b>53</b>	<b>1</b>	<b>3%</b>
<b>Physical Plant Total</b>			<b>\$ 306</b>	<b>\$ 313</b>	<b>\$ 7</b>	<b>2%</b>
<b>Student Support</b>	<b>Financial Aid Office, SW Student Services, SW</b>	<b>0315-Financial Aid Office, SW</b>	<b>\$ -</b>	<b>\$ 617</b>	<b>\$ 617</b>	<b>100%</b>
		<b>0325-Counseling</b>	<b>521</b>	<b>517</b>	<b>(4)</b>	<b>-1%</b>
		<b>0345-Career Planning/Placement</b>	<b>251</b>	<b>257</b>	<b>6</b>	<b>2%</b>
		<b>0355-Learning Student Support Service</b>	<b>317</b>	<b>314</b>	<b>(3)</b>	<b>-1%</b>
		<b>0365-Admissions &amp; Records</b>	<b>504</b>	<b>529</b>	<b>25</b>	<b>5%</b>
		<b>0375-Dir Enrollment Services</b>	<b>64</b>	<b>66</b>	<b>2</b>	<b>3%</b>
		<b>0385-Advising - South West</b>	<b>1,920</b>	<b>1,965</b>	<b>45</b>	<b>2%</b>
		<b>0395-Dean Student Development</b>	<b>975</b>	<b>1,020</b>	<b>45</b>	<b>5%</b>
		<b>0415-Associate Dean/Student Develop</b>	<b>3</b>	<b>2</b>	<b>(0)</b>	<b>-10%</b>
		<b>0425-Associate Dean/Student Develop</b>	<b>3</b>	<b>2</b>	<b>(0)</b>	<b>-10%</b>
		<b>0435-Student Organizations</b>	<b>75</b>	<b>77</b>	<b>2</b>	<b>3%</b>
		<b>1305-Recruitment</b>	<b>25</b>	<b>22</b>	<b>(2)</b>	<b>-10%</b>
		<b>TES5-Testing Services</b>	<b>5</b>	<b>5</b>	<b>(1)</b>	<b>-10%</b>
<b>Student Support Total</b>			<b>\$ 4,662</b>	<b>\$ 5,394</b>	<b>\$ 732</b>	<b>16%</b>
<b>Grand Total</b>			<b>\$ 16,541</b>	<b>\$ 17,815</b>	<b>\$ 1,274</b>	<b>8%</b>

## Budget Summary by Unit - FY25 vs FY26

### Southeast College - Summary

(In Thousands)

Units	FY25	FY26	\$Chg	%Chg
Campus Operations, SE	\$ 1,411	\$ 1,419	\$ 8	1%
Campus Technology, SE	-	114	114	100%
COE Business	7,358	7,303	(56)	-1%
COE Education Professions	1,629	1,617	(12)	-1%
COE Logistics	757	843	86	11%
COE Material Science and Smart Manufacturing	2,789	2,966	178	6%
Financial Aid Office, SE	-	325	325	100%
President, SE	703	665	(38)	-5%
Public Relations, SE	250	477	227	91%
Student Services, SE	3,040	3,116	76	3%
Vice President, SE	243	311	69	28%
<b>Grand Total</b>	<b>\$ 18,180</b>	<b>\$ 19,156</b>	<b>\$ 976</b>	<b>5%</b>

## Budget Detail by Function - FY25 vs FY26

### Southeast College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg	
Academic Support	Campus Operations, SE	0796-Fraga Campus	\$ 5	\$ 5	\$ 0	1%	
	Campus Technology, SE	2906-Telecom & Instrl Computer	-	114	114	100%	
	COE Business	1609-Dean, Coe Of Business	320	303	(17)	-5%	
	COE Logistics	1709-Director, Coe Logistics	134	148	14	10%	
	COE Material Science and Smart Manufacturing	0809-Director, Coe Advanced Manufacturing	81	83	2	2%	
		0909-Director, Coe Material Science	459	463	4	1%	
	President, SE	0036-President's Office	50	50	-	0%	
	Public Relations, SE	7086-Public Relations	250	477	227	91%	
<b>Academic Support Total</b>			<b>\$ 1,300</b>	<b>\$ 1,644</b>	<b>\$ 343</b>	<b>26%</b>	
Institutional Support	Campus Operations, SE	0236-College Business Officer	\$ 248	\$ 253	\$ 5	2%	
		0286-College Operations Officer	498	510	12	2%	
		0796-Fraga Campus	236	237	2	1%	
		0886-Eastside Campus	318	310	(8)	-3%	
	President, SE	0036-President's Office	650	612	(38)	-6%	
	Vice President, SE	0046-Vice President-Southeast	243	311	69	28%	
<b>Institutional Support Total</b>			<b>\$ 2,192</b>	<b>\$ 2,234</b>	<b>\$ 42</b>	<b>2%</b>	
Instructional Support	COE Business	4299-Real Estate	\$ 515	\$ 542	\$ 27	5%	
		429C-Int Bus, Real Estate, Mktg, Le	159	160	1	1%	
		4329-Marketing/Marketing Management	244	249	6	2%	
		4338-Dir. Bus. Ctce	300	269	(30)	-10%	
		4358-Property Management	5	5	0	1%	
		4419-Financial Management	164	168	4	2%	
		4529-Accounting	1,635	1,716	81	5%	
		452C-Accounting, Operating	219	225	6	3%	
		4538-Business Management	29	29	(0)	0%	
		4539-Business Management	1,695	1,624	(71)	-4%	
		453C-Business Management, Operating	203	208	6	3%	
		4568-Office Technology	1,486	636	(850)	-57%	
		4569-Office Technology	-	775	775	100%	
		456C-Business Technology, Operating	182	184	2	1%	
		4599-Legal Assistant	196	201	4	2%	
		7188-Child Care Dev	7	7	0	2%	
		COE Education Professions	061C-Education, Operating	343	204	(140)	-41%
		1369-Physical Education	351	370	19	5%	
	2589-Teacher Proficiency	221	228	6	3%		
	4189-Child Care Development	290	380	90	31%		

## Budget Detail by Function - FY25 vs FY26

### Southeast College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		8148-Alternative Teacher Cert Progr	423	436	13	3%
	COE Logistics	4519-International Business	252	258	6	2%
		4559-Logistics	371	437	66	18%
	COE Material Science and Smart Manufacturing	4859-Machine Shop	235	239	4	2%
		4968-Welding-CE	502	511	9	2%
		4969-Welding	1,183	1,364	181	15%
		5988-Fab Lab For Adv. Manufacturing	17	17	-	0%
		5998-Advance Manufacturing/Tech Ctr	29	29	0	0%
		5999-Manufacturing Engineering Tech	282	260	(22)	-8%
	President, SE	0036-President's Office	3	3	-	0%
<b>Instructional Support Total</b>			<b>\$ 11,541</b>	<b>\$ 11,734</b>	<b>\$ 193</b>	<b>2%</b>
<b>Physical Plant</b>	<b>Campus Operations, SE</b>	<b>0886-Eastside Campus</b>	<b>\$ 106</b>	<b>\$ 103</b>	<b>\$ (3)</b>	<b>-3%</b>
<b>Physical Plant Total</b>			<b>\$ 106</b>	<b>\$ 103</b>	<b>\$ (3)</b>	<b>-3%</b>
<b>Student Support</b>	<b>Financial Aid Office, SE</b>	<b>0316-Financial Aid Office, SE</b>	<b>\$ -</b>	<b>\$ 325</b>	<b>\$ 325</b>	<b>100%</b>
	<b>Student Services, SE</b>	<b>0326-Counseling</b>	<b>305</b>	<b>313</b>	<b>9</b>	<b>3%</b>
		<b>0346-Career Planning/Placement</b>	<b>206</b>	<b>201</b>	<b>(5)</b>	<b>-2%</b>
		<b>0356-Learning Student Support Serv</b>	<b>107</b>	<b>110</b>	<b>3</b>	<b>3%</b>
		<b>0366-Admissions &amp; Records</b>	<b>387</b>	<b>407</b>	<b>19</b>	<b>5%</b>
		<b>0376-Dir Enrollment Services</b>	<b>151</b>	<b>158</b>	<b>7</b>	<b>5%</b>
		<b>0386-Advising - Southeast</b>	<b>1,098</b>	<b>1,127</b>	<b>29</b>	<b>3%</b>
		<b>0396-Dean Student Development</b>	<b>653</b>	<b>670</b>	<b>17</b>	<b>3%</b>
		<b>0436-Student Organizations</b>	<b>67</b>	<b>68</b>	<b>1</b>	<b>2%</b>
		<b>1296-Child Learning Development</b>	<b>43</b>	<b>38</b>	<b>(5)</b>	<b>-11%</b>
		<b>PAR6-Parent Academy</b>	<b>23</b>	<b>24</b>	<b>0</b>	<b>2%</b>
<b>Student Support Total</b>			<b>\$ 3,040</b>	<b>\$ 3,441</b>	<b>\$ 401</b>	<b>13%</b>
<b>Grand Total</b>			<b>\$ 18,179</b>	<b>\$ 19,156</b>	<b>\$ 976</b>	<b>5%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Coleman College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Campus Operations, CM</b>	<b>\$ 1,801</b>	<b>\$ 2,482</b>	<b>\$ 681</b>	<b>38%</b>
<b>Campus Technology, CM</b>	<b>-</b>	<b>77</b>	<b>77</b>	<b>100%</b>
<b>COE Health Sciences</b>	<b>12,309</b>	<b>12,482</b>	<b>172</b>	<b>1%</b>
<b>Financial Aid Office, CM</b>	<b>-</b>	<b>144</b>	<b>144</b>	<b>100%</b>
<b>Nursing ADN &amp; LVN</b>	<b>5,113</b>	<b>6,438</b>	<b>1,325</b>	<b>26%</b>
<b>President, CM</b>	<b>712</b>	<b>516</b>	<b>(195)</b>	<b>-27%</b>
<b>Public Relations, CM</b>	<b>348</b>	<b>375</b>	<b>27</b>	<b>8%</b>
<b>Student Services, CM</b>	<b>1,608</b>	<b>1,641</b>	<b>32</b>	<b>2%</b>
<b>Vice President, CM</b>	<b>251</b>	<b>297</b>	<b>46</b>	<b>18%</b>
<b>Grand Total</b>	<b>\$ 22,142</b>	<b>\$ 24,451</b>	<b>\$ 2,309</b>	<b>10%</b>

**Budget Detail by Function - FY25 vs FY26**  
**Coleman College - Details**

(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Academic Support</b>	<b>Campus Technology, CM</b>	<b>2907-Telecom And Instr Computing</b>	\$ -	\$ 77	\$ 77	100%
		<b>1309-Dean, Coe Health Sciences</b>	747	683	(64)	-9%
	<b>Nursing ADN &amp; LVN</b>	<b>SIM7-Simulation Lab</b>	303	325	22	7%
		<b>3687-Dean Of Nursing</b>	183	321	138	75%
		<b>5667-Assoc Degree Nursing</b>	-	111	111	100%
	<b>President, CM</b>	<b>0037-President's Office</b>	50	39	(12)	-23%
	<b>Public Relations, CM</b>	<b>7087-Public Relations</b>	348	375	27	8%
<b>Academic Support Total</b>			<b>\$ 1,631</b>	<b>\$ 1,930</b>	<b>\$ 299</b>	<b>18%</b>
<b>Institutional Support</b>	<b>Campus Operations, CM</b>	<b>0287-College Operations Officer</b>	\$ 66	\$ 647	\$ 582	887%
		<b>7857-Coleman Midtown Pre-Health</b>	649	791	141	22%
		<b>7867-Coleman Campus</b>	933	901	(32)	-3%
	<b>President, CM</b>	<b>0037-President's Office</b>	662	478	(184)	-28%
	<b>Vice President, CM</b>	<b>0047-Vice President-Coleman</b>	251	297	46	18%
<b>Institutional Support Total</b>			<b>\$ 2,560</b>	<b>\$ 3,114</b>	<b>\$ 553</b>	<b>22%</b>
<b>Instructional Support</b>	<b>COE Health Sciences</b>	<b>1309-Dean, Coe Health Sciences</b>	\$ 44	\$ -	\$ (44)	-100%
		<b>5457-Biotech</b>	171	56	(116)	-68%
		<b>5547-Endoscopy Technician</b>	48	47	(1)	-2%
		<b>5548-Health Information Specialist</b>	334	341	7	2%
		<b>5587-Medical Assistant</b>	1,028	969	(59)	-6%
		<b>5638-Phlebotomy</b>	475	348	(127)	-27%
		<b>5657-Dental Hygiene</b>	676	678	2	0%
		<b>5687-Dental Assisting</b>	681	829	149	22%
		<b>5698-Health Professional Institute</b>	87	126	38	44%
		<b>5707-Respiratory Therapy</b>	863	883	20	2%
		<b>5727-Medical Records Tech</b>	430	454	23	5%
		<b>5737-Medical Laboratory Tech</b>	371	264	(106)	-29%
		<b>5747-Mental Health Assoc</b>	620	723	104	17%
		<b>5757-Occupational Therapy Asst</b>	393	416	23	6%
<b>5767-Surgical Technology</b>	681	822	141	21%		

**Budget Detail by Function - FY25 vs FY26**  
**Coleman College - Details**

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		5777-Physical Therapy Tech	671	663	(8)	-1%
		5787-Radiography	1,197	1,213	16	1%
		5797-Histologic	153	250	97	63%
		5807-Computed Tomography	62	62	1	1%
		5837-Nuclear Medicine Tech	447	457	10	2%
		5877-Pharmacy Technician	929	910	(19)	-2%
		5897-Diagnostic Med Sonography	374	460	86	23%
		7058-Dir, Health	302	307	6	2%
		HCM7-Healthcare Management Bas	221	194	(27)	-12%
	Nursing ADN & LVN	5577-Vocational Nursing	1,192	1,165	(28)	-2%
		5598-Certified Nurse Aide	583	593	9	2%
		5667-Assoc Degree Nursing	3,154	4,249	1,095	35%
<b>Instructional Support Total</b>			<b>\$ 16,189</b>	<b>\$ 17,480</b>	<b>\$ 1,292</b>	<b>8%</b>
<b>Physical Plant</b>	<b>Campus Operations, CM</b>	<b>7867-Coleman Campus</b>	<b>\$ 153</b>	<b>\$ 143</b>	<b>\$ (10)</b>	<b>-7%</b>
<b>Physical Plant Total</b>			<b>\$ 153</b>	<b>\$ 143</b>	<b>\$ (10)</b>	<b>-7%</b>
<b>Student Support</b>	<b>Financial Aid Office, CM</b>	<b>0317-Financial Aid Office, CM</b>	<b>\$ -</b>	<b>\$ 144</b>	<b>\$ 144</b>	<b>100%</b>
	<b>Student Services, CM</b>	<b>0327-Counseling</b>	<b>78</b>	<b>80</b>	<b>2</b>	<b>3%</b>
		<b>0347-Career Planning/Placement</b>	<b>85</b>	<b>88</b>	<b>2</b>	<b>2%</b>
		<b>0357-Testing - Coleman</b>	<b>192</b>	<b>188</b>	<b>(4)</b>	<b>-2%</b>
		<b>0367-Admissions &amp; Records</b>	<b>213</b>	<b>239</b>	<b>26</b>	<b>12%</b>
		<b>0387-Advising - Coleman</b>	<b>424</b>	<b>433</b>	<b>10</b>	<b>2%</b>
		<b>0397-Dean Student Development</b>	<b>185</b>	<b>192</b>	<b>7</b>	<b>4%</b>
		<b>0437-Student Organizations</b>	<b>56</b>	<b>55</b>	<b>(0)</b>	<b>-1%</b>
		<b>1307-Recruitment</b>	<b>93</b>	<b>93</b>	<b>(1)</b>	<b>-1%</b>
		<b>7757-Tests-3Rd Party Coleman</b>	<b>140</b>	<b>126</b>	<b>(14)</b>	<b>-10%</b>
		<b>EAP7-Early Alert</b>	<b>143</b>	<b>146</b>	<b>4</b>	<b>3%</b>
<b>Student Support Total</b>			<b>\$ 1,608</b>	<b>\$ 1,784</b>	<b>\$ 176</b>	<b>11%</b>
<b>Grand Total</b>			<b>\$ 22,142</b>	<b>\$ 24,451</b>	<b>\$ 2,309</b>	<b>10%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Online College - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Financial Aid Office, OL</b>	<b>\$ 47</b>	<b>\$ 122</b>	<b>\$ 76</b>	<b>162%</b>
<b>Online College</b>	<b>2,348</b>	<b>2,061</b>	<b>(287)</b>	<b>-12%</b>
<b>President, OL</b>	<b>567</b>	<b>587</b>	<b>20</b>	<b>4%</b>
<b>Public Relations, OL</b>	<b>239</b>	<b>420</b>	<b>181</b>	<b>76%</b>
<b>Student Service, OL</b>	<b>10</b>	<b>440</b>	<b>430</b>	<b>400%</b>
<b>Vice President, OL</b>	<b>243</b>	<b>310</b>	<b>67</b>	<b>28%</b>
<b>Grand Total</b>	<b>\$ 3,452</b>	<b>\$ 3,939</b>	<b>\$ 487</b>	<b>14%</b>

## Budget Detail by Function - FY25 vs FY26

### Online College - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Academic Support	Online College	3189-HCC Online	\$ 2,250	\$ 2,061	\$ (189)	-8%
	President, OL	0039-Online College President	4	50	46	1095%
	Public Relations, OL	7089-Online College-Communications	239	420	181	76%
<b>Academic Support Total</b>			<b>\$ 2,493</b>	<b>\$ 2,530</b>	<b>\$ 37</b>	<b>2%</b>
Institutional Support	President, OL	0039-Online College President	\$ 562	\$ 537	\$ (26)	-5%
	Vice President, OL	0049-Vice President-Online	243	310	67	28%
<b>Institutional Support Total</b>			<b>\$ 805</b>	<b>\$ 847</b>	<b>\$ 42</b>	<b>5%</b>
Student Support	Financial Aid Office, OL	0311-Financial Aid Office, District	\$ 47	\$ 122	\$ 76	162%
	Online College	3189-HCC Online	98	-	(98)	-100%
	Student Service, OL	0039-Online College President	-	71	71	100%
		3189-HCC Online	10	368	359	3627%
<b>Student Support Total</b>			<b>\$ 154</b>	<b>\$ 562</b>	<b>\$ 408</b>	<b>265%</b>
<b>Grand Total</b>			<b>\$ 3,452</b>	<b>\$ 3,939</b>	<b>\$ 487</b>	<b>14%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Division of Instruction - Summary**  
(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>AVC for College Readiness</b>	<b>\$ 18,598</b>	<b>\$ 20,136</b>	<b>\$ 1,538</b>	<b>8%</b>
<b>AVC for Instructional Services</b>	<b>9,030</b>	<b>9,354</b>	<b>323</b>	<b>4%</b>
<b>AVC Workforce Instruction</b>	<b>4,266</b>	<b>4,330</b>	<b>64</b>	<b>1%</b>
<b>Dean of Earth, Life &amp; Natural Sciences</b>	<b>15,007</b>	<b>15,566</b>	<b>559</b>	<b>4%</b>
<b>Dean of English &amp; Communication</b>	<b>10,313</b>	<b>10,685</b>	<b>372</b>	<b>4%</b>
<b>Dean of Liberal Arts, Humanities &amp; Education</b>	<b>7,136</b>	<b>7,307</b>	<b>171</b>	<b>2%</b>
<b>Dean of Mathematics</b>	<b>6,259</b>	<b>6,353</b>	<b>94</b>	<b>2%</b>
<b>Dean of Social &amp; Behavioral Science</b>	<b>13,731</b>	<b>13,508</b>	<b>(223)</b>	<b>-2%</b>
<b>Executive Director Success &amp; Completion</b>	<b>553</b>	<b>561</b>	<b>8</b>	<b>1%</b>
<b>Grand Total</b>	<b>\$ 84,894</b>	<b>\$ 87,799</b>	<b>\$ 2,905</b>	<b>3%</b>

## Budget Detail by Function - FY25 vs FY26

### Division of Instruction - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Academic Support	AVC for College Readiness	2101-P-16 Initiatives	\$ 2,215	\$ 2,271	\$ 56	3%
		9019-Dean Of College Readiness	283	284	2	1%
	AVC for Instructional Services	7009-Libraries	6,122	6,364	242	4%
		OER9-Open Education Resources	22	22	0	1%
	AVC Workforce Instruction	0199-Perkins	53	70	17	32%
		7088-Public Relations-Dir.Ct Market	139	124	-15	-11%
		7128-Workbase Learning Industry Partner	655	790	135	21%
	Dean of Earth, Life & Natural Sciences	0109-Dean Of Earth, Life & Natural	279	286	7	3%
	Dean of English & Communication	0409-Dean Of English&Communication	294	306	13	4%
	Dean of Liberal Arts, Humanities & Education	0609-Dean Libarts, Humanities, & Ed	199	220	21	11%
Dean of Mathematics	0209-Dean, Mathematics	204	216	13	6%	
Dean of Social & Behavioral Science	0509-Dean, Social & Behavioral Science	269	275	6	2%	
<b>Academic Support Total</b>			<b>\$ 10,733</b>	<b>\$ 11,229</b>	<b>\$ 496</b>	<b>5%</b>
Institutional Support	AVC for College Readiness	9051-AVC For College Readiness	\$ 422	\$ 449	\$ 27	6%
		1141-AVC Academic Instruction	280	266	-14	-5%
	AVC for Instructional Services	0218-Assoc V Chan Del	239	151	-87	-37%
		0298-CE Admin & Student Supp Svcs	600	617	16	3%
	AVC Workforce Instruction	1161-AVC Workforce Instruction	635	629	-6	-1%
		CCE8-Community Education	161	165	4	2%
		WRD1-AVC Workforce Research & Dev	74	63	-11	-15%
	Dean of Earth, Life & Natural Sciences	127C-Phy/Astr/Geol/Hort/Agri, Operating	1	-	-1	-100%
	Executive Director Success & Completion	SUP1-Supplemental Instruction	553	561	8	1%
	<b>Institutional Support Total</b>			<b>\$ 2,965</b>	<b>\$ 2,900</b>	<b>\$ (65)</b>
Instructional Support	AVC for College Readiness	1559-Developmental Math	\$ 3,691	\$ 3,649	\$ (42)	-1%
		155C-Developmental Math, Operating	201	206	5	3%
		1661-Hisd Hilz Project	1	1	-	0%
		2338-Dir. Languages	154	169	16	10%
		2579-Esl/Intensive English	3,642	3,663	21	1%
		257C-Esl/Intensive English, Operating	171	176	6	3%
		2599-Developmental English (INRW)	1,820	1,952	132	7%
		259C-Developmental English (INRW)	178	188	10	5%
		2798-Eng Com/Foreign Languages Esl	2,114	2,458	344	16%
		3559-Workforce Student Success	10	10	-	0%
		7199-Adult Basic Education	849	783	(65)	-8%
		7278-Vast Academy	867	869	1	0%

## Budget Detail by Function - FY25 vs FY26

### Division of Instruction - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		9019-Dean Of College Readiness	2	2	0	1%
		9051-AVC For College Readiness	1,780	2,807	1,027	58%
		RIS1-Raising Ind' Success Thru Edu	199	198	(1)	0%
	AVC for Instructional Services	1141-AVC Academic Instruction	25	71	46	187%
		TUT9-Tutoring Services	2,582	2,631	49	2%
	AVC Workforce Instruction	1161-AVC Workforce Instruction	45	45	-	0%
		477J-Cook And Chef	99	102	3	3%
		5088-Corrections	63	65	2	3%
		6618-Dir, Apprenticeship	21	21	-	0%
		6638-Cement Masons	9	10	0	2%
		6648-Iron Worker	51	51	1	1%
		6658-Pipefitters	0	0	0	1%
		6668-Plumbers	382	387	5	1%
		6678-Carpenters	35	35	0	1%
		6698-Asbestos Workers	10	10	0	1%
		6748-Operating Engineers	37	37	-	0%
		6798-Stationery Engineers	43	44	1	2%
		6828-Industrial Electricity, Appr	365	369	4	1%
		7048-Business Development Contract	168	172	4	2%
		7099-Sustainability-Director, Contr	273	263	(10)	-4%
		CCE8-Community Education	17	18	0	2%
	Dean of Earth, Life & Natural Sciences	1029-Biology	7,456	7,758	302	4%
		102C-Biology, Operating	543	545	2	0%
		1269-Chemistry	3,336	3,431	95	3%
		126C-Chemistry, Operating	377	387	10	3%
		1279-Geology	594	607	13	2%
		127C-Phy/Astr/Geol/Hort/Agri, Operating	304	311	7	2%
		1289-Physics	1,968	2,091	123	6%
		1329-Astronomy	106	107	0	0%
		3609-Technical Math	41	42	1	1%
		5509-Applied Science	2	2	-	0%
	Dean of English & Communication	2029-Journalism	237	242	5	2%
		2039-Journalism - Egalitarian	8	8	-	0%
		2509-English	7,815	8,118	304	4%
		250C-English, Operating	120	127	6	5%

## Budget Detail by Function - FY25 vs FY26

### Division of Instruction - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		2539-Speech	1,352	1,309	(43)	-3%
		253C-Speech/Comm/Signng, Operating	160	162	2	1%
		5889-Sign Language/Interpretation	327	412	85	26%
	Dean of Liberal Arts, Humanities & Education	2309-Spanish	779	799	20	3%
		2319-World Languages	143	145	2	1%
		231C-World Languages, Operating	155	159	3	2%
		2529-Philosophy	1,116	1,137	22	2%
		252C-Philosophy, Operating	163	173	11	6%
		2549-Humanities	292	222	(70)	-24%
		254C-Humanities/Interdisciplinary S	2	2	-	0%
		2959-Library Science	7	7	0	2%
		3139-History	4,104	4,215	111	3%
		313C-History, Operating	167	219	52	31%
		AFR9-African American Studies	4	4	-	0%
		MEX9-Mexican American Studies	4	4	-	0%
	Dean of Mathematics	1209-Mathematics	5,701	5,863	162	3%
		120C-Mathematics, Operating	354	274	(80)	-23%
	Dean of Social & Behavioral Science	1229-Geography	265	271	6	2%
		122C-Geography/Anthropology, Operating	157	161	4	2%
		2499-Academic Student Success	2,503	2,543	40	2%
		249C-Student Success, Operating	183	187	4	2%
		3029-Psychology	3,173	2,978	(196)	-6%
		302C-Psychology, Operating	179	183	5	3%
		3109-Economics	1,375	1,363	(11)	-1%
		310C-Economics, Operating	168	164	(4)	-3%
		3119-Government	3,285	3,301	15	0%
		311C-Government, Operating	188	70	(117)	-63%
		3129-Sociology	1,383	1,356	(27)	-2%
		312C-Sociology, Operating	117	159	42	36%
		3149-Anthropology	485	496	11	2%
<b>Instructional Support Total</b>			<b>\$ 71,104</b>	<b>\$ 73,577</b>	<b>\$ 2,473</b>	<b>3%</b>
<b>Public Service</b>	<b>AVC Workforce Instruction</b>	<b>7259-Workkeys</b>	<b>\$ 91</b>	<b>\$ 94</b>	<b>\$ 3</b>	<b>3%</b>
<b>Public Service Total</b>			<b>\$ 91</b>	<b>\$ 94</b>	<b>\$ 3</b>	<b>3%</b>
<b>Grand Total</b>			<b>\$ 84,893</b>	<b>\$ 87,799</b>	<b>\$ 2,906</b>	<b>3%</b>

# Shared Services

## Budget Summary by Unit - FY25 vs FY26

### Shared Services - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Alumni Affairs</b>	\$ 406	\$ 428	\$ 22	5%
<b>AVC Enrollment Management &amp; Success</b>	4,573	4,380	(193)	-4%
<b>AVC Special Programs &amp; Success</b>	3,464	3,437	(27)	-1%
<b>AVC Student Engagement &amp; Success, VCSS</b>	1,499	1,362	(136)	-9%
<b>Board Services</b>	708	709	1	0%
<b>Campus Security</b>	12,466	12,444	(22)	0%
<b>Career and Transfer Services</b>	1,028	1,059	30	3%
<b>Chancellor's Office</b>	2,638	2,709	71	3%
<b>Compliance Department</b>	545	531	(14)	-3%
<b>Contracts Administration</b>	217	209	(8)	-4%
<b>EEO/Compliance</b>	809	768	(41)	-5%
<b>Entrepreneurial Initiatives, VCSPiE</b>	908	858	(51)	-6%
<b>Facilities</b>	22,819	23,091	271	1%
<b>Financial Aid Office, District</b>	6,240	13,889	7,648	123%
<b>Foundation</b>	1,890	1,904	13	1%
<b>General Counsel</b>	5,512	6,126	615	11%
<b>Governmental Relations</b>	930	890	(39)	-4%
<b>Grants Development</b>	970	985	15	2%
<b>Information Technology</b>	32,593	30,428	(2,165)	-7%
<b>Innovation Planning &amp; Institutional Analytics</b>	1,601	1,531	(70)	-4%
<b>Institutional Research &amp; Innovation</b>	1,509	1,518	8	1%
<b>Internal Audit</b>	744	738	(6)	-1%
<b>Marketing &amp; Communications</b>	6,763	8,492	1,729	26%
<b>Office of Process Change Management</b>	911	964	52	6%
<b>Office of the Ombudsman</b>	-	412	412	100%
<b>Procurement Operations</b>	2,089	2,425	336	16%
<b>Records Retention</b>	1,043	997	(46)	-4%
<b>Risk Management</b>	10,135	11,308	1,173	12%

## Budget Summary by Unit - FY25 vs FY26

### Shared Services - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Sr Vice Chancellor Instructional Services</b>	<b>11,061</b>	<b>11,884</b>	<b>823</b>	<b>7%</b>
<b>SVC Finance &amp; Administration</b>	<b>249</b>	<b>502</b>	<b>252</b>	<b>101%</b>
<b>System</b>	<b>114,236</b>	<b>100,942</b>	<b>(13,294)</b>	<b>-12%</b>
<b>Talent Engagement</b>	<b>6,345</b>	<b>6,399</b>	<b>54</b>	<b>1%</b>
<b>VC Administration &amp; Operations</b>	<b>205</b>	<b>888</b>	<b>683</b>	<b>334%</b>
<b>VC Finance</b>	<b>4,979</b>	<b>5,040</b>	<b>61</b>	<b>1%</b>
<b>VC Instructional Innovation and Digital Strategy</b>	<b>1,358</b>	<b>1,722</b>	<b>365</b>	<b>27%</b>
<b>VC Student Success</b>	<b>2,364</b>	<b>2,163</b>	<b>(201)</b>	<b>-9%</b>
<b>Vice Chancellor, Administrative Services</b>	<b>1,136</b>	<b>820</b>	<b>(316)</b>	<b>-28%</b>
<b>Grand Total</b>	<b>\$ 266,943</b>	<b>\$ 264,948</b>	<b>\$ (1,995)</b>	<b>-1%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**SVC Instructional Services - Summary**  
(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Sr Vice Chancellor Instructional Services</b>	<b>\$ 11,061</b>	<b>\$ 11,884</b>	<b>\$ 823</b>	<b>7%</b>
<b>VC Instructional Innovation and Digital Strategy</b>	<b>1,358</b>	<b>1,722</b>	<b>365</b>	<b>27%</b>
<b>Vice Chancellor, Administrative Services</b>	<b>1,136</b>	<b>820</b>	<b>(316)</b>	<b>-28%</b>
<b>Grand Total</b>	<b>\$ 13,554</b>	<b>\$ 14,426</b>	<b>\$ 872</b>	<b>6%</b>

**Budget Detail by Function - FY25 vs FY26**  
**Sr Vice Chancellor Instructional Services - Details**  
(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg	
Academic Support	Sr Vice Chancellor Instructional Services	0559-Instructional Assessment	\$ 3	\$ 3	\$ -	0%	
		0569-Instructional Quality	336	319	(17)	-5%	
		0619-Faculty Academy	131	115	(16)	-12%	
		1129-Cirriculum & Compliance	626	622	(4)	-1%	
		3729-Adjunct Academy	165	71	(94)	-57%	
		9039-Exec Dir Honors & Weekend Coll	22	-	(22)	-100%	
		9049-Faculty Training	757	587	(170)	-22%	
		CEI1-Instructional Leaders Academy	73	53	(20)	-28%	
		CIC9-Technical Support Services	461	535	74	16%	
		CLC1-Center For Lrng Innov-Central	640	558	(83)	-13%	
		CLE1-Center For Lrng Innov-East	583	542	(41)	-7%	
		CLW1-Center For Lrng Innov-West	534	448	(86)	-16%	
		DST1-Digital Storytelling	71	69	(2)	-3%	
		IID1-Inst Innov & Digi Strat	263	188	(75)	-29%	
		MCM9-Mission Control	38	308	269	699%	
		SEN9-Faculty Senate	183	172	(11)	-6%	
		VC Instructional Innovation and Digital Strategy	0611-Teaching & Learning Excellence	972	1,077	104	11%
			0621-Teaching & Learning Innovation	376	639	262	70%
			3289-AVC Teaching & Learning Innovation	9	7	(2)	-22%
		Vice Chancellor, Administrative Services	ADI9-Art & Design	596	249	(347)	-58%
<b>Academic Support Total</b>	<b>\$ 6,841</b>		<b>\$ 6,560</b>	<b>\$ (281)</b>	<b>-4%</b>		
Institutional Support	Sr Vice Chancellor Instructional Services	0121-VC Instruction	\$ 946	\$ 794	\$ (152)	-16%	
		0129-Executive Director Admin Srvc	2,428	2,470	42	2%	
		1129-Cirriculum & Compliance	283	436	153	54%	
		9029-Exec Dir, Success & Completion	438	414	(24)	-5%	
		9039-Exec Dir Honors & Weekend College	367	334	(33)	-9%	
		IIS1-Instructional Initiatives	106	115	9	8%	
		MEP1-Military Education Program	143	165	22	15%	
		PRJ9-Instructional Projects	221	210	(11)	-5%	
		QEP1-Quality Enhancement Plan	242	251	9	4%	
		SAC1-Accreditation Compliance	215	215	0	0%	
		Vice Chancellor, Administrative Services	0411-Vice Chancellor Admin Srvc	191	237	46	24%
			<b>Institutional Support Total</b>	<b>\$ 5,581</b>	<b>\$ 5,642</b>	<b>\$ 61</b>	<b>1%</b>
		Instructional Support	Sr Vice Chancellor Instructional Services	0121-VC Instruction	\$ 223	\$ 223	\$ -
0129-Executive Director Admin Srvc	35			1,200	1,165	3329%	
9029-Exec Dir, Success & Completion	1			1	0	2%	

**Budget Detail by Function - FY25 vs FY26**  
**Sr Vice Chancellor Instructional Services - Details**  
(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
		9039-Exec Dir Honors & Weekend College	71	66	(5)	-7%
		QEP1-Quality Enhancement Plan	414	364	(50)	-12%
	<b>Vice Chancellor, Administrative Services</b>	DLC9-Digital Access Center	349	334	(15)	-4%
<b>Instructional Support Total</b>			<b>\$ 1,091</b>	<b>\$ 2,187</b>	<b>\$ 1,095</b>	<b>100%</b>
<b>Student Support</b>	<b>Sr Vice Chancellor Instructional Services</b>	9811-Learning College Initiatives	\$ 8	\$ 7	\$ (1)	-13%
		PTK1-Phi Theta Kappa	33	30	-3	-9%
<b>Student Support Total</b>			<b>\$ 41</b>	<b>\$ 37</b>	<b>\$ (4)</b>	<b>-10%</b>
<b>Grand Total</b>			<b>\$ 13,554</b>	<b>\$ 14,426</b>	<b>\$ 872</b>	<b>6%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**VC Student Services - Summary**  
(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>AVC Enrollment Management &amp; Success</b>	<b>\$ 4,573</b>	<b>\$ 4,380</b>	<b>\$ (193)</b>	<b>-4%</b>
<b>AVC Special Programs &amp; Success</b>	<b>3,464</b>	<b>3,437</b>	<b>(27)</b>	<b>-1%</b>
<b>AVC Student Engagement &amp; Success, VCSS</b>	<b>1,499</b>	<b>1,362</b>	<b>(136)</b>	<b>-9%</b>
<b>VC Student Success</b>	<b>2,364</b>	<b>2,163</b>	<b>(201)</b>	<b>-9%</b>
<b>Grand Total</b>	<b>\$ 11,899</b>	<b>\$ 11,342</b>	<b>\$ (558)</b>	<b>-5%</b>

## Budget Detail by Function - FY25 vs FY26

### VC Student Services - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	AVC Enrollment Management & Success	1019-AVC Enrollment Mgmt & Success	\$ 73	\$ 73	\$ -	0%
		TES1-Testing Services	86	88	3	3%
	AVC Student Engagement & Success, VCSS VC Student Success	1011-AVC Student Engagement&Success	451	158	-293	-65%
		0141-VC Student Services	570	632	62	11%
		0331-Convocations & Graduation	531	531	0	0%
		1099-Trainingacademy	77	169	92	119%
<b>Institutional Support Total</b>			<b>\$ 1,789</b>	<b>\$ 1,653</b>	<b>\$ (135)</b>	<b>-8%</b>
Student Support	AVC Enrollment Management & Success	0301-Online Student Services	\$ 1,097	\$ 1,127	\$ 30	3%
		0361-Admissions & Records	2,009	2,045	36	2%
		1019-AVC Enrollment Mgmt & Success	541	357	(184)	-34%
		1301-Recruitment-District	327	318	(8)	-3%
		RMG1-Mobile Go Center	159	89	(70)	-44%
		TES1-Testing Services	282	282	0	0%
	AVC Special Programs & Success	0381-International Student Support	1,142	1,170	27	2%
		0389-Intl Student Orientation	13	13	-	0%
		1101-AVC Special Programs& Success	238	251	13	6%
		1189-Ability Services & Success	457	473	16	3%
		EMC1-Vets & Mil-Affl Student Succes	735	751	16	2%
	AVC Student Engagement & Success, VCSS	SGN1-Sign-Language Interpreters	879	779	(100)	-11%
		0321-Advising	1,025	1,181	156	15%
		NSO1-New Student Orientation	22	22	0	1%
	VC Student Success	0141-VC Student Services	112	111	(1)	-1%
		1099-Trainingacademy	18	18	-	0%
		1779-Student Experience Initiatives	125	125	-	0%
		PR28-Customer Relationship Mgmt	929	575	(354)	-38%
<b>Student Support Total</b>			<b>\$ 10,111</b>	<b>\$ 9,689</b>	<b>\$ (422)</b>	<b>-4%</b>
<b>Grand Total</b>			<b>\$ 11,899</b>	<b>\$ 11,342</b>	<b>\$ (558)</b>	<b>-5%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Chancellor - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Board Services</b>	\$ 708	\$ 709	\$ 1	0%
<b>Chancellor's Office</b>	2,638	2,709	71	3%
<b>Foundation</b>	1,890	1,904	13	1%
<b>Internal Audit</b>	744	738	(6)	-1%
<b>Office of the Ombudsman</b>	-	412	412	100%
<b>Talent Engagement</b>	6,345	6,399	54	1%
<b>Grand Total</b>	<b>\$ 12,325</b>	<b>\$ 12,870</b>	<b>\$ 545</b>	<b>4%</b>

## Budget Detail by Function - FY25 vs FY26

### Chancellor - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	Board Services	0021-Board Of Trustees	\$ 708	\$ 709	\$ 1	0%
	Chancellor's Office	0001-Transformation Budget	277	277	-	0%
		0061-Chancellor'S Office	1,761	2,204	443	25%
		CAP1-Capital Assets & Planning	373	-	(373)	-100%
		G531-Other Gen Instl Expend	200	200	-	0%
	Foundation	0481-Advancement	1,890	1,904	13	1%
	Internal Audit	0221-Internal Auditing	744	738	(6)	-1%
	Office of the Ombudsman	0031-Office Of The Ombudsman	-	412	412	100%
	Talent Engagement	0041-Talent Relations	937	951	14	1%
		0191-Payroll	516	528	12	2%
		0201-Talent Engagement	1,008	883	(125)	-12%
		1191-Talent Learning & Development	816	795	(21)	-3%
		H191-Advanced Leadership Development	44	27	(17)	-39%
		HRB1-Benefits Office	321	327	6	2%
		HRC1-Compensation Office	1,358	1,482	124	9%
		HRE1-Talent Acquisition	1,006	1,060	54	5%
		HRR1-Employee Records	339	347	8	2%
<b>Institutional Support Total</b>			<b>\$ 12,297</b>	<b>\$ 12,843</b>	<b>\$ 545</b>	<b>4%</b>
Student Support	Chancellor's Office	SEM1-Society Of Eagle Mentors	\$ 27	\$ 28	\$ 0	1%
<b>Student Support Total</b>			<b>\$ 27</b>	<b>\$ 28</b>	<b>\$ 0</b>	<b>1%</b>
<b>Grand Total</b>			<b>\$ 12,325</b>	<b>\$ 12,870</b>	<b>\$ 545</b>	<b>4%</b>

## Budget Summary by Unit - FY25 vs FY26

### VC Strategy, Planning & Institutional Effectiveness - Summary

(In Thousands)

Units	FY25	FY26	\$Chg	%Chg
Entrepreneurial Initiatives, VCSPIE	\$ 908	\$ 858	\$ (51)	-6%
Grants Development	970	985	15	2%
Innovation Planning & Institutional Analytics	1,601	1,531	(70)	-4%
Institutional Research & Innovation	1,509	1,518	8	1%
Office of Process Change Management	911	964	52	6%
<b>Grand Total</b>	<b>\$ 5,900</b>	<b>\$ 5,855</b>	<b>\$ (45)</b>	<b>-1%</b>

**Budget Detail by Function - FY25 vs FY26**

**VC Strategy, Planning & Institutional Effectiveness - Details**

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	Entrepreneurial Initiatives, VCSPiE	0211-Economic Develop & Entrep Initiative	\$ 600	\$ 601	\$ 0	0%
		MBD1-Business Development Agency	65	-	(65)	-100%
		SBE1-Small Bus Entrepreneurial Cnt	238	252	14	6%
	Grants Development	0501-Resource Dev Office	970	985	15	2%
		Innovation Planning & Institutional Analytics	0291-VC Institutional Advancement	1,265	1,306	40
	Institutional Research & Innovation	0401-VC Innovation Planning Analytic	231	127	(103)	-45%
		SSE1-Staff Senate	105	98	(7)	-6%
		0471-Research, Analytics, Decision	1,509	1,518	8	1%
	Office of Process Change Management	PCM1-Office Of Project And Change Management	911	964	52	6%
<b>Institutional Support Total</b>			<b>\$ 5,895</b>	<b>\$ 5,850</b>	<b>\$ (45)</b>	<b>-1%</b>
Instructional Support	Entrepreneurial Initiatives, VCSPiE	SBD1-Small Business Development	\$ 5	\$ 5	\$ -	0%
<b>Instructional Support Total</b>			<b>5</b>	<b>5</b>	<b>0</b>	<b>0%</b>
<b>Grand Total</b>			<b>\$ 5,900</b>	<b>\$ 5,855</b>	<b>\$ (45)</b>	<b>-1%</b>

## Budget Summary by Unit - FY25 vs FY26

### VC External and Governmental Relations, Transfer and Alumni Relations - Summary

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Alumni Affairs</b>	<b>\$ 406</b>	<b>\$ 428</b>	<b>\$ 22</b>	<b>5%</b>
<b>Career and Transfer Services</b>	<b>1,028</b>	<b>1,059</b>	<b>30</b>	<b>3%</b>
<b>Governmental Relations</b>	<b>930</b>	<b>890</b>	<b>(39)</b>	<b>-4%</b>
<b>Grand Total</b>	<b>\$2,364</b>	<b>\$ 2,377</b>	<b>\$ 12</b>	<b>1%</b>

## Budget Detail by Function - FY25 vs FY26

### VC External and Governmental Relations, Transfer and Alumni Relations - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	Alumni Affairs	ALM1-Alumni Affairs	\$ 406	\$ 428	\$ 22	5%
	Career and Transfer Services	0341-Career & Transfer Services	4	-	(4)	-100%
	Governmental Relations	G021-Office Of Government Relations	434	409	(25)	-6%
		G121-Government Relations Lbb	496	481	(14)	-3%
<b>Institutional Support Total</b>			<b>\$ 1,340</b>	<b>\$ 1,318</b>	<b>\$ (22)</b>	<b>-2%</b>
Student Support	Career and Transfer Services	0341-Career & Transfer Services	\$ 1,024	\$ 1,059	\$ 35	3%
<b>Student Support Total</b>			<b>\$ 1,024</b>	<b>\$ 1,059</b>	<b>\$ 35</b>	<b>3%</b>
<b>Grand Total</b>			<b>\$ 2,364</b>	<b>\$ 2,377</b>	<b>\$ 12</b>	<b>1%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Strategic Marketing & Communications - Summary**  
(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Marketing &amp; Communications</b>	<b>\$ 6,763</b>	<b>\$ 8,492</b>	<b>\$ 1,729</b>	<b>26%</b>
<b>Grand Total</b>	<b>\$ 6,763</b>	<b>\$ 8,492</b>	<b>\$ 1,729</b>	<b>26%</b>

**Budget Detail by Function - FY25 vs FY26**  
**Strategic Marketing & Communications - Details**

(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Academic Support</b>	<b>Marketing &amp; Communications</b>	<b>0091-Communication Services</b>	\$ 308	\$ 254	\$ (55)	-18%
		<b>7069-SE - Communications</b>	10	10	0	-100%
		<b>7079-Coleman - Communications</b>	1	1	0	-100%
<b>Academic Support Total</b>			<b>\$ 319</b>	<b>\$ 264</b>	<b>\$ (55)</b>	<b>-17%</b>
<b>Institutional Support</b>	<b>Marketing &amp; Communications</b>	<b>0071-VC Communications</b>	\$ 1,949	\$ 2,150	\$ 201	10%
		<b>CIP1-CIP Events</b>	13	5	-8	-64%
		<b>EVE1-District-Wide Events</b>	260	602	342	132%
<b>Institutional Support Total</b>			<b>\$ 2,221</b>	<b>\$ 2,757</b>	<b>\$ 535</b>	<b>24%</b>
<b>Public Service</b>	<b>Marketing &amp; Communications</b>	<b>0491-Community Development</b>	162	123	(39)	-24%
		<b>1311-Cable Tv</b>	840	1,033	193	23%
		<b>1319-Cable Tv SW</b>	249	249	(0)	0%
		<b>PAP1-Public Awareness</b>	2,971	4,066	1,095	37%
<b>Public Service Total</b>			<b>4,222</b>	<b>5,470</b>	<b>1,248</b>	<b>30%</b>
<b>Grand Total</b>			<b>\$ 6,763</b>	<b>\$ 8,492</b>	<b>\$ 1,729</b>	<b>26%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**Legal & Compliance - Summary**

(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Compliance Department</b>	\$ 545	\$ 531	\$ (14)	-3%
<b>Contracts Administration</b>	217	209	(8)	-4%
<b>EEO/Compliance</b>	809	768	(41)	-5%
<b>General Counsel</b>	5,512	6,126	615	11%
<b>Records Retention</b>	1,043	997	(46)	-4%
<b>Risk Management</b>	10,135	11,308	1,173	12%
<b>Grand Total</b>	<b>\$ 18,261</b>	<b>\$ 19,940</b>	<b>\$ 1,678</b>	<b>9%</b>

## Budget Detail by Function - FY25 vs FY26

### Legal & Compliance - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	Compliance Department	COM1-Compliance Department	\$ 545	\$ 531	\$ (14)	-3%
	Contracts Administration	CAD1-Contracts Administration Dept	217	209	(8)	-4%
	EEO/Compliance	EOC1-Institutional Equity/Compliance	809	768	(41)	-5%
	General Counsel	0011-College System Counsel	1,798	1,912	115	6%
		0631-General Instl Legal Expense	3,714	4,214	500	13%
	Records Retention	0241-Records Management Office	1,043	997	(46)	-4%
	Risk Management	0271-Risk Management Office	785	708	(77)	-10%
		0731-General Instl Insurance Exp	2,300	2,300	-	0%
<b>Institutional Support Total</b>			<b>\$ 11,211</b>	<b>\$ 11,640</b>	<b>\$ 428</b>	<b>4%</b>
Physical Plant	Risk Management	0731-General Instl Insurance Exp	\$ 6,600	\$ 7,550	\$ 950	14%
<b>Physical Plant Total</b>			<b>\$ 6,600</b>	<b>\$ 7,550</b>	<b>\$ 950</b>	<b>14%</b>
Staff Benefits	Risk Management	0731-General Instl Insurance Exp	\$ 450	\$ 750	\$ 300	67%
<b>Staff Benefits Total</b>			<b>\$ 450</b>	<b>\$ 750</b>	<b>\$ 300</b>	<b>67%</b>
<b>Grand Total</b>			<b>\$ 18,261</b>	<b>\$ 19,940</b>	<b>\$ 1,678</b>	<b>9%</b>

**Budget Summary by Unit - FY25 vs FY26**  
**SVC Finance & Administration - Summary**  
(In Thousands)

<b>Units</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
<b>Campus Security</b>	<b>\$ 12,466</b>	<b>\$ 12,444</b>	<b>\$ (22)</b>	<b>0%</b>
<b>Facilities</b>	<b>22,819</b>	<b>23,091</b>	<b>271</b>	<b>1%</b>
<b>Financial Aid Office, District</b>	<b>6,240</b>	<b>13,889</b>	<b>7,648</b>	<b>123%</b>
<b>Information Technology</b>	<b>32,593</b>	<b>30,428</b>	<b>(2,165)</b>	<b>-7%</b>
<b>Procurement Operations</b>	<b>2,089</b>	<b>2,425</b>	<b>336</b>	<b>16%</b>
<b>SVC Finance &amp; Administration</b>	<b>249</b>	<b>502</b>	<b>252</b>	<b>101%</b>
<b>VC Administration &amp; Operations</b>	<b>205</b>	<b>888</b>	<b>683</b>	<b>334%</b>
<b>VC Finance</b>	<b>4,979</b>	<b>5,040</b>	<b>61</b>	<b>1%</b>
<b>Grand Total</b>	<b>\$ 81,641</b>	<b>\$ 88,706</b>	<b>\$ 7,065</b>	<b>9%</b>

**Budget Detail by Function - FY25 vs FY26**  
**SVC Finance & Administration - Details**

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Academic Support	Information Technology	2909-Cs Tech Support	\$ 2,754	\$ 2,117	\$ (637)	-23%
<b>Academic Support Total</b>			<b>\$ 2,754</b>	<b>\$ 2,117</b>	<b>\$ (637)</b>	<b>-23%</b>
Institutional Support	Campus Security	7521-Campus Security	\$ 12,253	\$ 12,271	\$ 18	0%
	Facilities	0461-Mail Center	994	968	(26)	-3%
		ASM1-Asset Management Dept	268	273	5	2%
		C251-AVC Facilities Constr & Planng	678	749	70	10%
	Information Technology	GAD1-Platinum Analytics Annual Subs	126	126	-	0%
		GBK1-Blackboard Ally Software Annual	121	121	-	0%
		GCD1-Volume License-Campus Site Li	509	870	361	71%
		GCR1-Servicenow - It Service Manage	366	366	-	0%
		GCS1-Carahsoft Tableau Software	81	92	10	13%
		GDV1-Cisco Smartnet	1,564	1,417	(147)	-9%
		GIT1-Canvas Management System	535	588	53	10%
		GJE1-Adobe TCCTA Annual Renewal	205	191	(14)	-7%
		GOA1-Oracle - Peoplesoft Software	1,611	1,708	97	6%
		GOB1-Oracle Taleo Platform Cloud	107	107	-	0%
		GOC1-Oracle Fusion Cloud Epm	171	171	-	0%
		GSK1-Percpio Hr Learning Management	50	55	5	10%
		GSY1-Career Services Manager Module	38	41	4	10%
		I001-Office Of VCIT	583	515	(68)	-12%
		I021-Project & Change Management SE	1,593	1,901	308	19%
		I101-IT Admn Svces	641	582	(59)	-9%
		I121-IT Contracts	3,163	3,434	270	9%
		I141-Instrnl Tech Sw-Hw Maintenance	812	540	(272)	-34%
		I271-Enterprise Bus. App. Services	3,925	4,040	114	3%
		I281-Enterprise Sys Admin Services	1,927	1,973	46	2%
		I291-Auxiliary Systems & Appl Svcs	1,384	1,408	24	2%
		I301-Campus Technology Services	160	182	22	14%
		I321-IT Service Desk	736	750	14	2%
		I341-Utilities/Voice&Data	880	880	-	0%
		I541-Ss Network Admin	1,215	1,232	17	1%
		IAY1-Student Services Projects	743	412	(331)	-45%

## Budget Detail by Function - FY25 vs FY26

### SVC Finance & Administration - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
		IBA1-Intranet	167	207	40	24%
		IBD1-Human Resource Projects	338	204	(134)	-40%
		IBE1-Financial Management Projects	-	79	79	100%
		IBI1-Sharp Copier Project	536	536	-	-100%
		ICB1-System Computer Replacement PI	4,455	2,646	(1,810)	-41%
		ICG1-Network Equipment Replacement	161	-	(161)	-100%
		IOH1-Data Warehouse	212	192	(20)	-9%
		IOQ1-Obiee Campus Solutions	205	206	1	0%
		OSA1-Cyber Security	518	542	24	5%
	Procurement Operations	0181-Purchasing	2,008	2,351	343	17%
		G221-Small Business Compliance	81	74	(6)	-8%
	SVC Finance & Administration	0101-VC Finance & Planning	249	502	252	101%
	VC Administration & Operations	1001-VC Admin And Operations	205	888	683	334%
	VC Finance	0131-AVC Finance & Accounting	323	235	(88)	-27%
		0161-Accounts Payable	889	950	61	7%
		0171-Exec Dir Fin Control	224	226	1	1%
		1051-Student Financial Services	1,018	1,046	28	3%
		1061-Treasury Operations	307	314	6	2%
		1071-General Accounting	612	634	21	4%
		1079-Accounting & Finance Reporting	189	191	2	1%
		1081-Financial Control Office	559	579	20	4%
		1111-Grants And Contracts	440	430	(10)	-2%
		CPA1-Capital Projects Accounting	339	357	18	5%
<b>Institutional Support Total</b>			<b>\$ 51,476</b>	<b>\$ 51,347</b>	<b>\$ (129)</b>	<b>0%</b>
Physical Plant	Campus Security	7521-Campus Security	\$ 213	\$ 173	\$ (40)	-19%
	Facilities	7441-Environmental Safety Prog	1,695	1,700	5	0%
		ADM1-Admin Commun Acad Complex	682	591	(91)	-13%
		C261-Facilities Operations Mgmt	306	301	(5)	-2%
		C271-Construction Prg Mgmt	200	196	(3)	-2%
		C281-System Maintance Mgmt	17,996	18,313	316	2%
<b>Physical Plant Total</b>			<b>\$ 21,092</b>	<b>\$ 21,274</b>	<b>\$ 182</b>	<b>1%</b>
Scholarship/Fellowship	Financial Aid Office, District	9CW1-Houston Reconnect 2	\$ -	\$ 1,000	\$ 1,000	100%

**Budget Detail by Function - FY25 vs FY26**  
**SVC Finance & Administration - Details**

(In Thousands)

<b>Program Function</b>	<b>Unit</b>	<b>Department</b>	<b>FY25</b>	<b>FY26</b>	<b>\$Chg</b>	<b>%Chg</b>
		<b>9HR1-Houston Reconnect</b>	\$ -	\$ 9,443	\$ 9,443	100%
<b>Scholarship/Fellowsh Total</b>			\$ -	\$ 10,443	\$ 10,443	100%
<b>Student Support</b>	<b>Financial Aid Office, District</b>	<b>0311-Financial Aid Office, District</b>	\$ 6,240	\$ 3,445	\$ (2,795)	-45%
<b>Student Support Total</b>			\$ 6,240	\$ 3,445	\$ (2,795)	-45%
<b>Transfers</b>	<b>VC Finance</b>	<b>CPA1-Capital Projects Accounting</b>	\$ 79	\$ 79	\$ -	0%
<b>Transfers Total</b>			\$ 79	\$ 79	\$ -	0%
<b>Grand Total</b>			\$ 81,641	\$ 88,706	\$ 7,065	9%

## Budget Summary by Unit - FY25 vs FY26

### System Details - Summary

(In Thousands)

Units	FY25	FY26	\$Chg	%Chg
System	\$ 114,236	\$ 100,942	\$ (13,294)	-12%
Grand Total	\$ 114,236	\$ 100,942	\$ (13,294)	-12%

## Budget Detail by Function - FY25 vs FY26

### System - Details

(In Thousands)

Program Function	Unit	Department	FY25	FY26	\$Chg	%Chg
Institutional Support	System	0169-Travel & Expense Module	\$ 82	\$ 162	\$ 80	98%
		0179-Financial Module	1,003	1,553	550	55%
		0531-Other Gen Instl Expend	6,206	5,720	(486)	-8%
		1031-Audit Department	208	264	56	27%
		7801-Mandatory Trans & Spl Items	2,543	2,543	-	100%
		9971-Budget Commitments	5,372	(458)	(5,830)	-109%
		ARM1-Armored Service	69	69	-	100%
		FST1-Fast Program	500	500	-	100%
<b>Institutional Support Total</b>			<b>\$ 15,982</b>	<b>\$ 10,352</b>	<b>\$ (5,630)</b>	<b>-35%</b>
Instructional Support		9971-Budget Commitments	\$ 463	\$ 100	\$ (363)	-78%
<b>Instructional Support Total</b>			<b>\$ 463</b>	<b>\$ 100</b>	<b>\$ (363)</b>	<b>-78%</b>
Physical Plant	System	0531-Other Gen Instl Expend	\$ 10,278	\$ 10,278	\$ -	100%
		7801-Mandatory Trans & Spl Items	20,970	20,000	(970)	-5%
		L070-System Various	144	-	(144)	-100%
		MDB1-System Building	250	-	(250)	-100%
<b>Physical Plant Total</b>			<b>\$ 31,642</b>	<b>\$ 30,278</b>	<b>\$ (1,364)</b>	<b>-4%</b>
Scholarship/Fellowship	System	9241-Waivers&Exemptions	\$ 870	\$ 1,055	\$ 185	21%
<b>Scholarship/Fellowsh Total</b>			<b>\$ 870</b>	<b>\$ 1,055</b>	<b>\$ 185</b>	<b>21%</b>
Staff Benefits	System	0601-Systemwide Staff Benefits	\$ 38,300	\$ 39,760	\$ 1,460	4%
<b>Staff Benefits Total</b>			<b>\$ 38,300</b>	<b>\$ 39,760</b>	<b>\$ 1,460</b>	<b>4%</b>
Student Support	System	9971-Budget Commitments	\$ -	\$ 70	\$ 70	100%
<b>Student Support Total</b>			<b>\$ -</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>100%</b>
Transfers	System	7801-Mandatory Trans & Spl Items	\$ 26,979	\$ 19,327	\$ (7,652)	-28%
<b>Transfers Total</b>			<b>\$ 26,979</b>	<b>\$ 19,327</b>	<b>\$ (7,652)</b>	<b>-28%</b>
<b>Grand Total</b>			<b>\$ 114,236</b>	<b>\$ 100,942</b>	<b>\$ (13,294)</b>	<b>-12%</b>

# Appendix

# Truth in Taxation

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Houston City College	713-710-5103
Taxing Unit Name	Phone (area code and number)
2100 Main Street, Houston, TX 77002	www.hccac.edu
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(b) 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 7). <sup>1</sup>	\$ 232,662,822,913
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 232,662,822,913
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.096182 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 46,539,535,900
	B. Prior year values resulting from final court decisions:.....	-\$ 41,974,946,772
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 4,564,589,128
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 51,162,102,071
	B. Prior year disputed value:.....	-\$ 13,331,530,224
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 37,830,571,847
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 42,415,160,975

<sup>1</sup> Tax Code Section 21.10  
<sup>2</sup> Tax Code Section 21.10  
<sup>3</sup> Tax Code Section 21.10  
<sup>4</sup> Tax Code Section 21.10

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 275,067,983,888
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to 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:.....	\$ 442,061,874
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.....	+\$ 206,020,083
	C. Value loss. Add A and B. <sup>6</sup>	\$ 1,268,086,957
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:.....	\$ 4,805,933
	B. Current year productivity or special appraised value:.....	-\$ 19,170
	C. Value loss. Subtract B from A. <sup>7</sup>	\$ 4,806,703
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,272,906,720
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 10D, enter 0.	\$ 2,906,171,130
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 271,128,866,038
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 260,777,156
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 8,703,394
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 269,480,550
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	A. Certified values:.....	\$ 275,292,495,807
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+\$
	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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup>	-\$ 2,077,947,020
	E. Total current year value. Add A and B, then subtract C and D.	\$ 272,414,548,787

<sup>5</sup> Tax Code Section 21.10  
<sup>6</sup> Tax Code Section 21.10  
<sup>7</sup> Tax Code Section 21.10  
<sup>8</sup> Tax Code Section 21.10  
<sup>9</sup> Tax Code Section 21.10  
<sup>10</sup> Tax Code Section 21.10  
<sup>11</sup> Tax Code Section 21.10  
<sup>12</sup> Tax Code Section 21.10

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>11</sup>	
	<b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under AIB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$ 13,693,300,745
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>14</sup>	+ \$ 6,590,539,573
	<b>C. Total value under protest or not certified. Add A and B.</b>	\$ 20,283,840,318
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the 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. <sup>12</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>13</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 202,690,389,105
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 54,300,378
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 4,300,210,475
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 4,434,600,853
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 208,263,782,252
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.025404 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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.

<sup>11</sup> See Tax Code Sections 25.01 and 25.02.  
<sup>12</sup> See Tax Code Section 25.01.  
<sup>13</sup> See Tax Code Section 25.01.  
<sup>14</sup> See Tax Code Section 25.01(a).  
<sup>15</sup> See Tax Code Section 25.01(a).  
<sup>16</sup> See Tax Code Section 25.01(a).  
<sup>17</sup> See Tax Code Section 25.01(a).  
<sup>18</sup> See Tax Code Section 25.01(a).  
<sup>19</sup> See Tax Code Section 25.01(a).  
<sup>20</sup> See Tax Code Section 25.01(a).  
<sup>21</sup> See Tax Code Section 25.01(a).  
<sup>22</sup> See Tax Code Section 25.01(a).  
<sup>23</sup> See Tax Code Section 25.01(a).  
<sup>24</sup> See Tax Code Section 25.01(a).

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.001632 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line B of the No-New Revenue Tax Rate Worksheet.	\$ 275,067,963,888
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 224,543,496
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rates.</b>	
	<b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. <sup>25</sup>	+ \$ 7,203,237
	<b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18I, enter 0. <sup>26</sup>	- \$ 2,020,696
	<b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. <sup>27</sup>	+/- \$ 0
	<b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <sup>28</sup>	\$ 5,354,541
	<b>E. Add Line 31 to 32D.</b>	\$ 229,898,037
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the No-New Revenue Tax Rate Worksheet.	\$ 208,263,782,252
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.079752 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>29</sup>	
	<b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <sup>30</sup>	\$ 0
	<b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <sup>31</sup>	- \$ 0
	<b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> <sup>32</sup>	\$ 0.000000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>33</sup>	
	<b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. <sup>34</sup>	\$ 0
	<b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. <sup>35</sup>	- \$ 0
	<b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> <sup>36</sup>	\$ 0.000000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>25</sup> Reserved for expansion.  
<sup>26</sup> See Tax Code Section 25.01.  
<sup>27</sup> See Tax Code Section 25.01.

Line	voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b> ..... \$ 0.000000 /\$100	
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b> ..... \$ 0.000000 /\$100	
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> ..... \$ 0.000000 /\$100	
40.	<b>Adjusted current year NRI M&amp;O rate.</b> Add Lines 34, 35Q, 36Q, 37E, and 38E. Subtract Line 39D. .... \$ 0.079752 /\$100	
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;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.</b> ..... \$ 0 <b>B. Divide Line 41A by Line 33 and multiply by \$100.</b> ..... \$ 0.000000 /\$100 <b>C. Add Line 41B to Line 40.</b> ..... \$ 0.079752 /\$100	
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. .... \$ 0.080132 /\$100	

<sup>28</sup> See Tax Code Sections 26.044 and 26.0444.  
<sup>29</sup> See Tax Code Section 26.0444.

Line	voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). \$ 0.000000 /\$100	
43.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. <b>A. Debt 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 revenues. 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.</b> <sup>31</sup> Enter debt amount ..... \$ 37,427,361 <b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).</b> ..... - \$ 0 <b>D. Subtract amount paid from other resources.</b> ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 37,427,361	
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup> ..... \$ 0	
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E. .... \$ 37,427,361	
46.	<b>Current year anticipated collection rate.</b> <b>A. Enter the current year anticipated collection rate certified by the collector.</b> <sup>33</sup> ..... 96.74 % <b>B. Enter the prior year actual collection rate.</b> ..... 96.74 % <b>C. Enter the 2023 actual collection rate.</b> ..... 96.48 % <b>D. Enter the 2022 actual collection rate.</b> ..... 97.32 % <b>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%.</b> <sup>34</sup> ..... 96.74 %	
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E. .... \$ 30,688,009	
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the No-New-Renewal Tax Rate Worksheet. .... \$ 292,690,309,105	
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100. .... \$ 0.0104917 /\$100	
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49. .... \$ 0.090549 /\$100	
D50.	<b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49. .... \$ 0.000000 /\$100	

<sup>30</sup> See Tax Code Sections 11.35 and 11.36.  
<sup>31</sup> See Tax Code Section 11.35.  
<sup>32</sup> See Tax Code Sections 11.35 and 26.0444.  
<sup>33</sup> See Tax Code Section 11.35.  
<sup>34</sup> See Tax Code Sections 11.35 and 11.36.

Line	Viewer-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>45</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>46</sup> 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. <sup>47</sup> -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.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the No-New Revenue Tax Rate Worksheet.	\$ 292,698,369,105
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>48</sup> Enter the rate from Line 27 or 28, as applicable, on the No-New Revenue Tax Rate Worksheet.	\$ 0.082484 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November of 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.	\$ 0.082484 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>49</sup> Enter the rate from Line 50, Line D50 (district) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.089349 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.089349 /\$100

**SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for MBO 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 MBO funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Viewer-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>50</sup> The taxing unit shall provide its tax assessor/collector with a copy of the letter. <sup>51</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the No-New Revenue Tax Rate Worksheet.	\$ 292,698,369,105
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>45</sup> See Tax Code Section (s)  
<sup>46</sup> See Tax Code Section (s)  
<sup>47</sup> See Tax Code Section (s)  
<sup>48</sup> See Tax Code Section (s)  
<sup>49</sup> See Tax Code Section (s)  
<sup>50</sup> See Tax Code Section (s)  
<sup>51</sup> See Tax Code Section (s)

Line	Viewer-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (district), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.089349 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Forgone Revenue Amounts divided by the current taxable value. <sup>52</sup> The Forgone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. <sup>53</sup>

- 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 26.040; <sup>54</sup>
  - a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>55</sup> or
  - after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.000(a) without the required voter approval. <sup>56</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>57</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Forgone Revenue Amount.</b> 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 63)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.089907 /\$100 \$ 0.000000 /\$100 \$ 0.089907 /\$100 \$ 0.089102 /\$100 \$ 0.000795 /\$100 \$ 284,954,622,259 \$ 2,238,672
65.	<b>Year 2 Forgone Revenue Amount.</b> 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 63)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.082231 /\$100 \$ 0.000000 /\$100 \$ 0.082231 /\$100 \$ 0.082231 /\$100 \$ 0.000000 /\$100 \$ 281,558,701,740 \$ 0
66.	<b>Year 1 Forgone Revenue Amount.</b> Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 63)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.085508 /\$100 \$ 0.000000 /\$100 \$ 0.085508 /\$100 \$ 0.085508 /\$100 \$ 0.000000 /\$100 \$ 255,500,981,036 \$ 0
67.	<b>Total Forgone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the No-New Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.089349 /\$100

<sup>52</sup> See Tax Code Section (s)  
<sup>53</sup> See Tax Code Section (s) (1)-(3), and (5)  
<sup>54</sup> See Tax Code Section (s) and (5)(c)  
<sup>55</sup> See Tax Code Section (s) and (3)  
<sup>56</sup> See Local Gov't Code Section (s)  
<sup>57</sup> See Local Gov't Code Section (s)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>10</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>10</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NRI M&O tax rate. Enter the rate from Line 40 of the Voter Approval Tax Rate Worksheet.	\$ 0.079752 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	\$ 282,090,309,105
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.000170 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the Voter Approval Tax Rate Worksheet.	\$ 0.010217 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>11</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(b), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>11</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New Revenue Tax Rate Worksheet.	\$ 0.090182 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>12</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. -or- If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete Form 50-856-a, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>13</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New Revenue Tax Rate Worksheet.	\$ 271,128,056,038
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New Revenue Tax Rate Worksheet.	\$ 200,263,782,252
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. <sup>14</sup>	\$ 0.000000 /\$100

<sup>10</sup> Tax Code Section 26.042  
<sup>11</sup> Tax Code Section 26.042  
<sup>12</sup> Tax Code Section 26.042  
<sup>13</sup> Tax Code Section 26.042  
<sup>14</sup> Tax Code Section 26.042

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	\$ 0.090349 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ....	\$ 0.082484 /\$100
As applicable, enter the current year NRI 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. ....	\$ 0.090349 /\$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: 82	
De minimis rate. ....	\$ 0.000000 /\$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(b)(1) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(b)(2) 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.<sup>15</sup>

**print here** Dawn Stephens M.B.A., Associate Vice Chancellor, Finance & Accounting (Interim)  
Printed Name of Taxing Unit Representative

**sign here** *Dawn Stephens*  
Taxing Unit Representative

Date 10/7/2025

<sup>15</sup> Tax Code Section 26.012(b)(1)

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**HOUSTON**  
CITY COLLEGE

**Finance &  
Administration**

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October 29, 2025