

Approved Budget

Fiscal Year 2027

HOUSTON
CITY COLLEGE

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Letter from Chancellor



I am pleased to present the approved Houston City College (HCC) FY2027 Budget for September 1, 2026, through August 31, 2027.

This budget reflects HCC's continued commitment to student success, workforce development, and responsible financial stewardship. Developed in alignment with the College's strategic plan, *Embracing Houston's Future*, the FY2027 Budget supports the Board of Trustees' priorities of Student Success, Personalized Learning, Academic Rigor, Community Investment, and becoming the College of Choice.

The FY2027 Budget balances strategic investment with long-term fiscal sustainability. It addresses enrollment growth, evolving workforce demands, infrastructure needs, and technology modernization while maintaining HCC's commitment to affordability and access.

FY2027 Budget Highlights

Unrestricted Budget - $509.6 Million
The FY2027 Unrestricted Operating Budget is balanced at $509.6 million in revenues and expenditures. Revenue growth is driven primarily by ad valorem taxes and tuition and fees, while expenditures support employee compensation, strategic initiatives, facility improvements, and technology investments. The budget also includes the use of $10.4 million in excess cash reserves for the Houston Reconnect and Connect 2 Workforce scholarship programs.

Auxiliary Budget - $10.9 Million
The Auxiliary Services Budget supports student activities, athletics, bookstore operations, and other self-supporting services. Budgeted resources support expanded student engagement opportunities and operational enhancements.

Restricted Budget - $177.3 Million
The Restricted Budget consists of federal, state, local, and private grants, financial aid, and other restricted funding sources. These resources support student access, workforce development, and specialized programs that advance the College's mission.

Capital and Technology Plan - $11.1 Million
The Capital and Technology Plan funds critical technology replacements, infrastructure improvements, cybersecurity enhancements, and instructional technology investments that support teaching, learning, and operational excellence.

The FY2027 Budget demonstrates HCC's commitment to providing high-quality, accessible, and affordable education while maintaining a strong financial foundation. Through disciplined planning and strategic investment, the College remains well-positioned to serve students, strengthen communities, and support the region's workforce and economic development needs.

I extend my appreciation to the Board of Trustees for their leadership and guidance throughout the budget development process, and to our faculty and staff for their continued dedication to student success.

Together, we remain focused on advancing educational excellence and creating opportunities that transform lives and strengthen the communities we serve.

Respectfully,



Margaret Ford Fisher, Ed.D.
Chancellor

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

On behalf of the administration, I extend our sincere appreciation to the Board of Trustees for approving Houston City College's FY 2027 budgets, including the $509.6 million Operating Budget, $177.0 million Restricted Budget, and $10.9 million Auxiliary Budget. Together, these resources provide the financial foundation necessary to expand student access, support academic excellence, strengthen workforce development, and advance the College's strategic priorities.

In addition to approving the FY 2027 budgets, the Board authorized amendments to the FY 2026 budget totaling $26.4 million. These amendments reallocated available resources to address critical institutional needs, including deferred maintenance projects, implementation of a new Enterprise Resource Planning (ERP) system, and other one-time initiatives that enhance the student experience and strengthen campus operations. This action reflects the College's commitment to strategically investing available resources in campus infrastructure, modernized systems, student support services, and long-term sustainability.

The FY 2027 Operating Budget was developed through a collaborative planning process involving leadership, faculty, and staff and reflects a careful assessment of the factors affecting the College's revenues and expenditures. The budget aligns financial resources with the goals established by the Board of Trustees and the Chancellor and reinforces Houston City College's strategic priorities: Student Success, Personalized Learning, Academic Rigor, Community Investment, and positioning HCC as the College of Choice. The FY 2027 budget reflects a balance between continued enrollment growth and increasing service demands, while addressing external funding pressures through disciplined financial management and strategic investment.

As stewards of the College's financial resources, we remain committed to accountability, transparency, and responsible fiscal management. Our goal is to ensure that every investment advances student achievement, strengthens institutional effectiveness, and supports the long-term success of Houston City College and the communities we serve.

The accompanying budget comparison reflects changes between the amended FY 2026 budget and the approved FY 2027 budget. Notable FY 2026 amendments included a $4.7 million adjustment for a previously approved legal obligation, a $16.4 million allocation for deferred maintenance and other nonrecurring investments such as instructional equipment, classroom and laboratory improvements, and student-focused facility enhancements, and a $10.0 million investment in the College's new ERP system to modernize business operations and enhance administrative efficiency.

In Thousands

Operating Revenue Budget							
Revenues	FY26 Adjusted Budget (Amended)	% of Total		FY27 Approved Budget	% of Total	$Chg	%Chg
State Appropriations	$ 72,938	14%	$	76,573	15%	$ 3,635	5%
Ad Valorem Taxes	242,337	48%		250,157	49%	7,820	3%
Tuition & Fees, Net	148,423	29%		155,227	30%	6,804	5%
Other Local Income	20,056	4%		17,205	3%	(2,851)	-14%
Total Operating Revenue	$ 483,754	96%	$	499,162	98%	$ 15,408	3%

Operating Expense Budget							
Expenses	FY26 Adjusted Budget (Amended)	% of Total		FY27 Approved Budget	% of Total	$Chg	%Chg
Salaries	$ 262,228	52%	$	288,471	57%	$ 26,243	10%
Benefits	39,768	8%		41,525	8%	1,757	4%
Other (Non-Payroll)	122,606	24%		128,747	25%	6,141	5%
Transfers	41,322	8%		24,823	5%	(16,499)	-40%
Debt Service	16,775	3%		14,541	3%	(2,234)	-13%
Scholarships	1,055	0%		1,055	0%	-	0%
Total Operating Expenses	$ 483,754	96%	$	499,162	98%	$ 15,408	3%

Fund Balance Usage							
Fund Balance Usage	FY26 Adjusted Budget (Amended)	% of Total		FY27 Approved Budget	% of Total	$Chg	%Chg
Legal Obligation*	$ 4,700	1%	$	-	0%	(4,700)	-100%
Deferred Maintenance	7,126	1%		-	0%	(7,126)	-100%
Houston Reconnect	9,444	2%		8,444	2%	(1,000)	-11%
Connect 2 Workforce	1,000	0%		2,000	0%	1,000	100%
Total Fund Balance Usage	$ 22,270	4%	$	10,444	2%	$(11,826)	-53%

Total Operating plus Fund Balance Usage	$ 506,024	100%	$	509,606	100%	$ 3,582	1%

Net Revenue/(Expense)	$	$	

Revenue

Houston City College's FY 2027 budget is supported by three primary revenue sources: ad valorem taxes, tuition and fees, and state appropriations. The College continues to balance changing revenue conditions while maintaining its commitment to student success, affordability, and responsible stewardship of taxpayer resources.

Ad valorem tax revenue is budgeted at $250 million, representing 49% of total revenues and a 3% increase over FY 2026. Property tax revenue growth was constrained by legislative changes and taxable property value growth of just 0.42%, the lowest increase in the past decade. As a result, projected revenues are approximately $3.8 million below expectations, contributing to a budget gap that will require careful fiscal management throughout the year.

Tuition and fee revenue is budgeted at $155 million, representing 30% of total revenues and a 5% increase from FY 2026. This increase reflects continued enrollment growth and strong student demand for the College's academic and workforce programs. Importantly, no tuition increase was implemented for FY 2027, reflecting the College's ongoing commitment to affordability and access.

State appropriations are budgeted at $77 million, or 15% of total revenues, reflecting a $3.6 million increase over FY 2026. While HCC achieved strong gains in student completions and workforce outcomes, statewide performance funding exceeded legislative appropriations, resulting in an estimated $8.2 million reduction from anticipated funding levels. Despite these challenges, the College remains focused on improving student outcomes, meeting workforce needs, and advocating for funding models that recognize the growing impact of Texas community colleges.

Through disciplined financial stewardship and strategic planning, Houston City College remains committed to maintaining fiscal sustainability while investing in student achievement and institutional excellence.

Expense

The FY 2027 Operating Budget totals $509.6 million, a modest 1% increase over FY 2026, reflecting a continued commitment to fiscal discipline and cost control. Despite economic and higher education funding challenges, the Board approved compensation adjustments, including a 3.5% cost-of-living adjustment for full-time employees and a 2.0% increase for part-time faculty and staff. Salaries and benefits increased by 9%, reflecting Board approved compensation adjustments, strategic staffing investments to support enrollment growth, and rising employee benefit costs. The budget includes $11.8 million for contractual and operational commitments. In addition, $5.6 million is dedicated to strategic initiatives, including deferred maintenance projects that improve safety, accessibility, and facility

reliability across the College's nineteen campuses. Additionally, $10.4 million from fund balance is allocated to support the Houston Reconnect and Connect to Workforce scholarship programs, reinforcing the College's commitment to student access, workforce development, and long-term student success.

Supporting Houston in FY 2027

Houston City College continues to play a vital role in expanding educational opportunities, preparing a skilled workforce, and supporting the economic vitality of the Houston region. Investments in workforce programs, student scholarships, instructional technology, campus improvements, and operational modernization position the College to meet the evolving needs of students, employers, and the community. Through these investments, HCC remains focused on creating pathways to economic mobility while strengthening the region's workforce pipeline.

Through prudent planning and disciplined financial stewardship, Houston City College will continue to align resources with institutional priorities while maintaining fiscal sustainability and advancing student success.

Final Thoughts

The FY 2027 Annual Budget reflects the collaborative efforts of Houston City College's faculty, staff, and leadership, and we extend our sincere appreciation to the Board of Trustees for their continued support and commitment to sound fiscal stewardship. Guided by a focus on student success, compliance requirements, operational efficiency, responsible cost management, and the prudent use of reserves, the budget aligns resources with the College's mission and strategic priorities. This disciplined approach positions Houston City College to navigate financial challenges, capitalize on growth opportunities, and continue delivering exceptional value to students, communities, employers, and taxpayers.

Respectfully submitted,

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

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



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



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District VIII
Chair



Sean Cheben
District V
Vice Chair



Dr. Cynthia Lenton-Gray
District VII
Secretary



Monica Flores Richart
District I



Renee Jefferson Patterson
District II



Dr. Adriana Tamez
District III



Laolu Davies-Yemitan
District IV



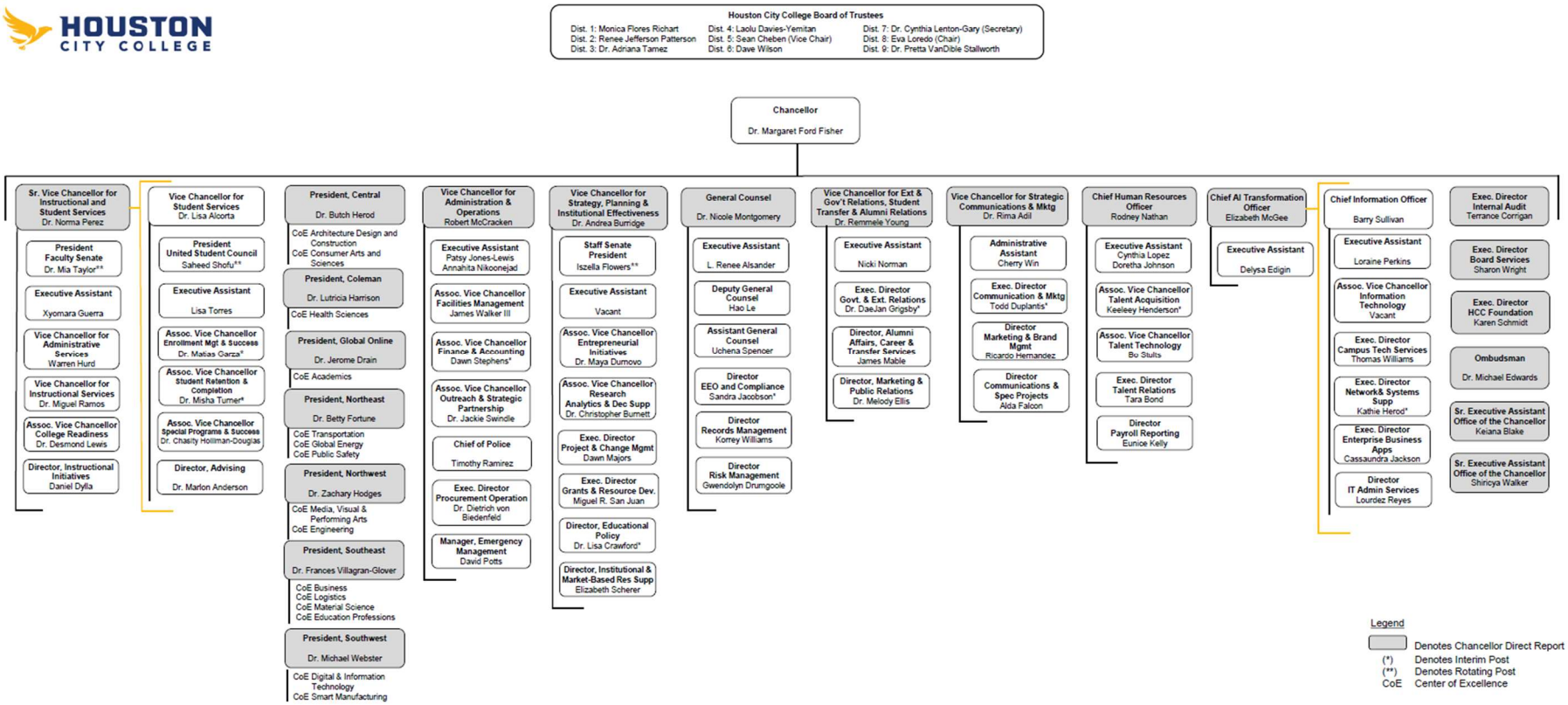
Dave Wilson
District VI



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.



Strategic Plan and FY27 Budget Alignment

Strategic Plan and FY27 Budget Alignment

Houston City College adopted Embracing Houston's Future – A Comprehensive Strategy. This plan builds on the College's fifty years of service and achievement. It prepares the institution for its 60th anniversary in 2030 by strengthening efficiency, connections, responsiveness, alignment and innovation. The plan identifies strategic priorities that guide the College in educating more students and graduating more students prepared for success. These priorities highlight the critical role of the College in advancing the community.

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** – Achieve student success through equity, access and affordability.

- **Personalized Learning** – Deliver relevant, responsive and personalized learning experiences.

- **Academic Rigor** – Demonstrate institutional commitment to academic rigor and quality.

- **Community Investment** – Lessen the student burden and increase the return on the community investment.

- **College of Choice** – Become the college of choice in our region for the student, community, business and higher educational institutions.

Approved FY27 Unrestricted Revenue and Expense Budget

Unrestricted Revenue and Expense Budget Comparison

The FY2027 Operating Budget reflects the Board of Trustees' strategic priorities established through annual budget workshops evaluating key financial assumptions and operational needs. The recommended budget supports enrollment growth, program expansion, deferred maintenance, and campus investments while providing cost-of-living adjustments for full-time and part-time employees. It also includes investments in scholarships to support and assist students with successfully earning certifications of value and completing their degree plan.

In Thousands

Operating Revenue Budget							
Revenues	**FY26 Adjusted Budget (Amended)**	**% of Total**	**FY27 Approved Budget**	**% of Total**	**$Chg**	**%Chg**
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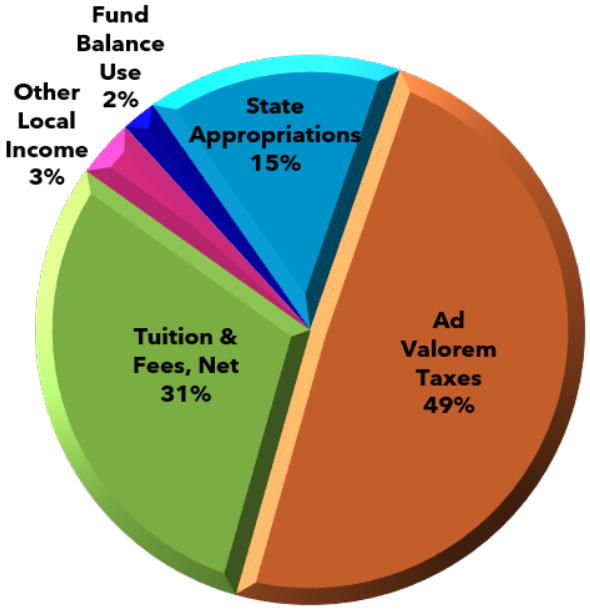
Other Local Income	20,056	4%	17,205	3%	(2,851)	-14%
Total Operating Revenue	$ 483,754	96%	$ 499,162	98%	$ 15,408	3%
Legal Obligation*	$ 4,700	1%	$ -	0%	(4,700)	-100%
Deferred Maintenance	7,126	1%	-	0%	(7,126)	-100%
Houston Reconnect/Connect 2 Workforce	10,444	2%	10,444	2%	-	0%
Total Operating Revenue plus Fund Balance Use	$ 506,024	100%	$ 509,606	100%	$ 3,582	1%

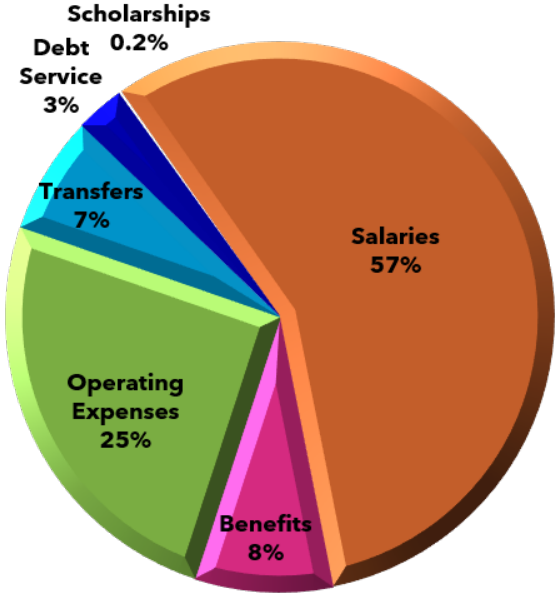
Operating Expense Budget						
Expenses	**FY26 Adjusted Budget (Amended)**	**% of Total**	**FY27 Approved Budget**	**% of Total**	**$Chg**	**%Chg**
Salaries	$ 262,228	52%	$ 288,471	57%	$ 26,243	10%
Benefits	39,768	8%	41,525	8%	1,757	4%
Other (Non-Payroll)	127,306	25%	128,747	25%	1,441	1%
Transfers	58,892	12%	35,267	7%	(23,625)	-40%
Debt Service	16,775	3%	14,541	3%	(2,234)	-13%
Scholarships	1,055	0%	1,055	0%	-	0%
Total Operating Expenses	$ 506,024	100%	$ 509,606	100%	$ 3,582	1%

Net Revenue/(Expense)	$	$

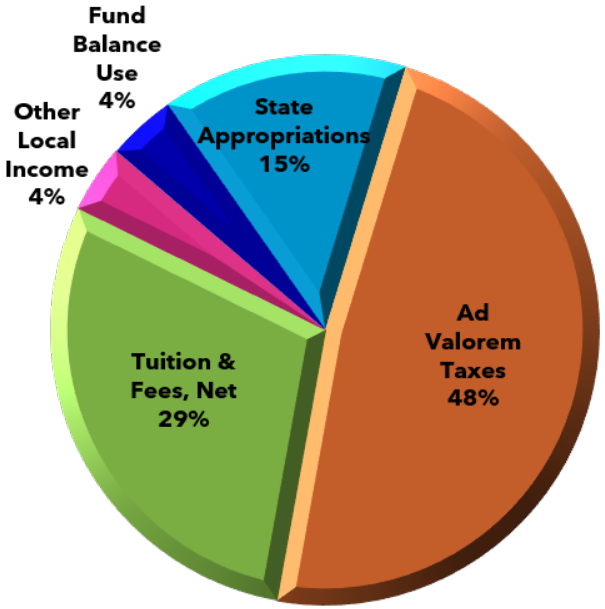
Unrestricted Revenue and Expense Budget by Category as a Percentage of the Total Budget

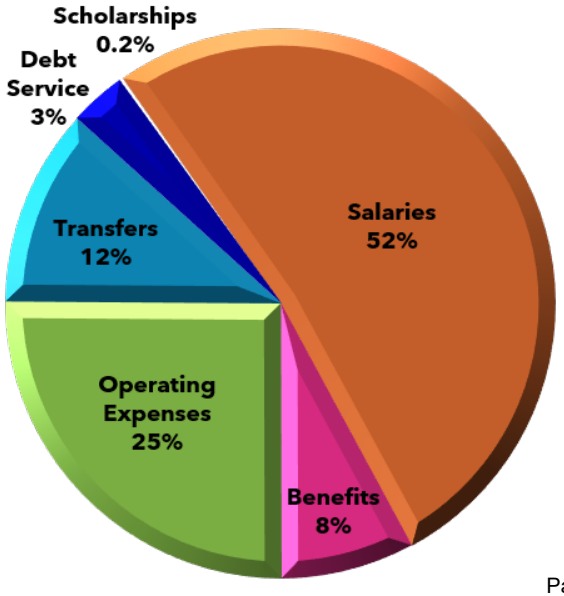
FY27





FY26





Unrestricted Revenue – Budget Inputs

Houston Community College's FY2027 Operating Budget is supported primarily by state appropriations, ad valorem taxes, and tuition and fee revenues. The budget reflects conservative revenue assumptions while continuing to support strategic investments in student success, workforce development, and institutional growth.

- **State Appropriations:** Budgeted at a 5% increase over FY2026, supported by outcomes-based funding, Special Funding, and growth in FAST revenue. However, THECB's June 2026 funding projections indicate a potential 6.5% reduction in appropriations to address the statewide increases in student outcomes that have exceeded the State's budget projections and funding approved by the Legislature.

- **Ad Valorem Taxes:** Revenue is projected to increase 3%, reflecting a stable tax base though minor property value growth compared to previous years..

- **Tuition and Fees:** Budgeted at $155 million, a 5% increase from FY2026, based on projected enrollment growth and continued demand for HCC programs.

- **Other Local Income:** Budgeted decrease of 14%, primarily due to lower anticipated investment earnings as interest rates change.

- **Use of Fund Balance:** Includes $10.4 million from excess cash reserves to support the Houston Reconnect and Connect 2 Workforce scholarship programs.

Unrestricted Expense – Budget Inputs

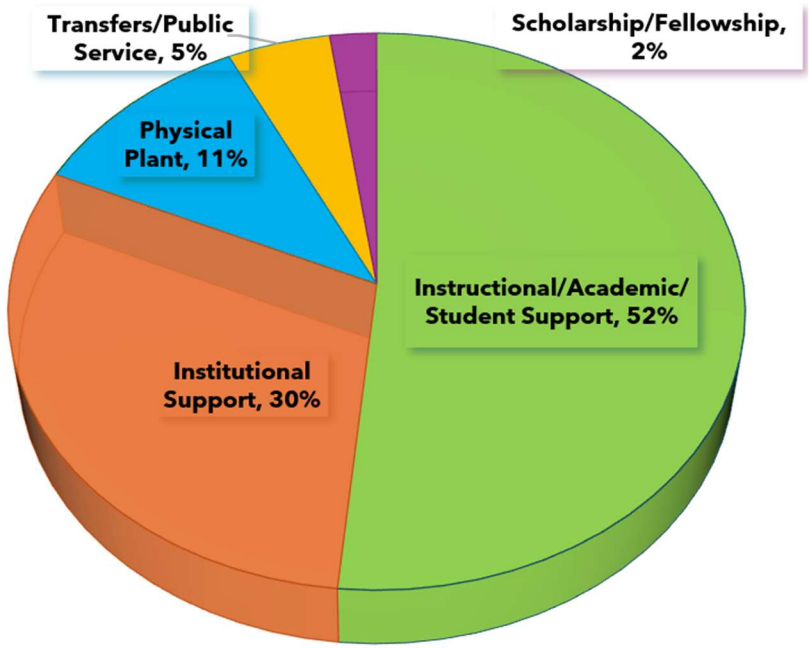
The FY2027 Unrestricted Expense Budget reflects HCC's commitment to supporting student success, accommodating continued enrollment growth, expanding academic and workforce programs, investing in employees, and maintaining critical facilities and technology infrastructure. The budget prioritizes strategic investments while maintaining fiscal stewardship and long-term financial sustainability.

- **Salaries and Benefits:** Includes a 3.5% cost-of-living adjustment for full-time employees, a 2.0% adjustment for part-time employees, and additional funding for full-time and adjunct instruction, campus security compensation alignment, and enrollment-driven staffing requirements.
- **Known Commitments ($11.9M):** Supports ongoing operational needs, including program expansion, adjunct faculty resources, additional staffing requirements, and initiatives that enhance the student and employee experience.
- **Strategic Investments ($5.7M):** Provides funding for two new bachelor's degree programs, the expansion of Global Online, development of artificial intelligence programs, and academic alignment initiatives that strengthen workforce responsiveness.
- **Debt Service:** Reflects lower debt service requirements resulting from the College's continued reduction of its outstanding debt obligations.
- **Transfers:** Includes $15.0 million for deferred maintenance and capital renewal projects and $5.2 million for information technology and network infrastructure upgrades to support reliable and secure operations
- **Scholarships:** Supports Houston Reconnect and Connect 2 Workforce scholarship programs, expanding access, affordability, and workforce credential attainment for students.

Unrestricted Budget by Function – FY27

In Thousands

Program Function	FY 2027 Approved Budget	% Total
Instructional	$ 185,161	36%
Institutional Support	154,304	30%
Physical Plant	55,966	11%
Student Support	41,382	8%
Academic/Instruction Support	35,961	7%
Transfers	19,779	4%
Scholarship/Fellowship	11,498	2%
Public Service	5,555	1%
Grand Total	$ 509,606	100%



Unrestricted Budget by Expense Type – FY27 Summary

Administration's annual budget review identified operational efficiencies that enabled the reallocation of resources to support key commitments and strategic initiatives. The Chancellor's Executive Council (CEC) prioritized funding requests across three categories: Known Commitments, New Operating Expenses, and Major Operating Expenses.

The chart below shows the FY27 expense budget by expense type with a breakout of the additional funding approved for known commitments, new operating, and major operating expenses.

In Thousands

Operating Expense Budget					
Expense Type	Base Budget*	Known Commitments	New Operating Expenses	Major Operating Expenses	Approved Budget
Salary	$ 283,140	$ 3,159	$ 2,172	$ -	$ 288,471
Employee Benefits	41,034	25	466	-	41,525
Supplies & General	6,052	143	1,008	-	7,203
Travel	1,378	219	20	-	1,616
Marketing Costs	4,203	30	20	-	4,253
Rentals & Leases	475	-	-	-	475
Insurance/Risk Mgmt	10,614	1,260	-	-	11,874
Contracted Services	41,164	754	-	-	41,917
Utilities	11,657	-	-	-	11,657
Other Departmental Expenses	5,532	14	233	-	5,779
Instructional and Other Materials	10,874	3,431	1,122	-	15,427
Maintenance and Repair	2,842	24	-	-	2,866
Transfer/Debt	39,405	-	-	-	39,405
Contingency	6,276	491	631	-	7,399
Capital Outlay	15,489	2,350	-	-	17,838
Scholarships	1,455	-	-	10,443	11,898
Grand Total	$ 481,591	$ 11,899	$ 5,673	$ 10,443	$ 509,606

*Base Budget Includes allocations for Salary Increases & Part-Time Adjustments, Deferred Maintenance and IT/Network Infrastructure

FY27 Approved New Operating Funding Requests

These requests are for new programs, services, initiatives, positions, or activities that are not included in the current base budget. These expenditures require additional funding and typically support strategic priorities, enrollment growth, operational improvements, or emerging institutional needs. The chart below shows the approved budget by category for the FY27 New Operating Expenses.

New Operating Expense

(In Thousands)

Category	Amount
New Faculty	$ 661
New Staff	1,395
Student Support	124
Employee Benefits	466
Student Experience/Instruction	1,233
Supplies/Equipment	122
Travel	20
Marketing & Communication	20
Institutional Experience	1,632
Total New Operating Expense	$ 5,673

FY27 Request for Funding

Known Commitments

Expenditures that the institution is already obligated to fund due to contractual agreements, approved policies, regulatory requirements, or previously authorized decisions. These costs are generally unavoidable and must be included in the budget before discretionary spending is considered. The chart below categorizes the approved funding of the known commitments by program function.

(In Thousands)

Known Commitments	
Program Functions	**Amount**
Academic Support	$ 2,261
Instructional Support	2,394
Institutional Support	5,815
Physical Plant	595
Student Support	834
Grand Total	$11,899

FY27 Request for Funding

Major Operating Expense

Significant ongoing operating costs represent a substantial portion of a department's or the institution's annual budget and are necessary to support core operations and student success. These expenses are monitored closely due to their financial impact and influence on long-term budget sustainability. Included in the approved FY27 base budget are funds for deferred maintenance, and IT/Network Infrastructure. Listed below are funds allocated for student scholarships. 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
Houston Reconnect	**The scholarship will apply to students who 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.**	**8,444**
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 ICLCs, OSAs, certificates, and associate degrees, and must apply for FAFSA, dependent on FAFSA income eligibility. The scholarship will apply to both tution and fees and will be availabe to the student through completeion.**	**2,000**
Total Major Operating Expense		**$10,444**

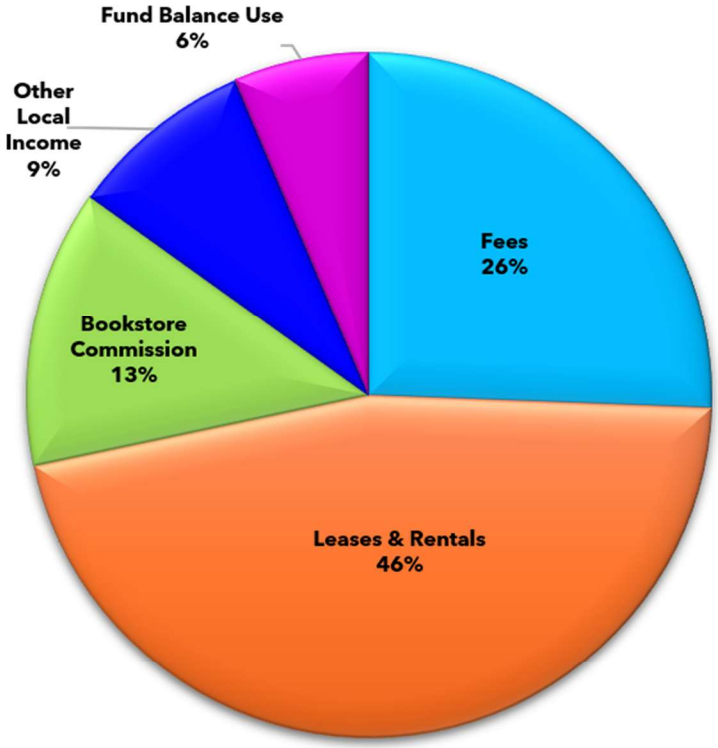


Approved Auxiliary Enterprises Budget

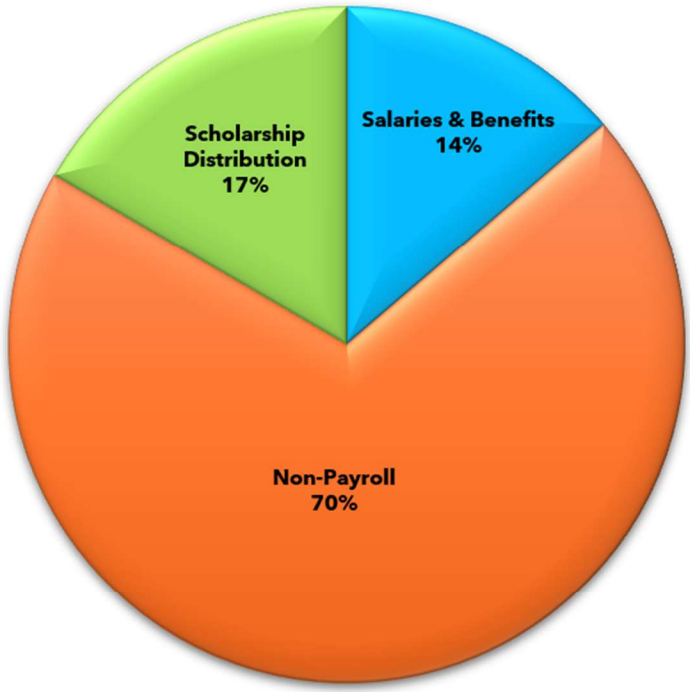
Auxiliary Enterprises Budget – FY27

Auxiliary Enterprises are self-supporting operations that provide services and programs to students, faculty, and staff through dedicated fee and service revenues. These activities are managed to ensure fiscal sustainability while supporting the College's strategic objectives and include leasing and rental operations, bookstore services, scholarship programs, and student activity and athletic programs.

REVENUE



EXPENSE



Auxiliary Enterprises – Budget Inputs

The FY2027 Auxiliary Services Budget totals **$10.9 million**, representing an **11% increase** over the prior year. The budget supports expanded student activities, athletics, facility enhancements, and student services while addressing operational needs and maintaining quality auxiliary programs.

Revenue

- **Student Activity and Athletic Fees:** Budgeted based on a projected 5% increase in enrollment.
- **Lease and Rental Revenue:** Remains relatively consistent with FY2026 levels.
- **Bookstore Commissions:** Increased to reflect higher sales of instructional materials and updated year-end projections.
- **Other Local Income:** Increased due primarily to the implementation of GASB 87 lease accounting standards.
- **Fund Balance Usage:** Supports approved athletics and student services initiatives, including recreational sports enhancements, expanded programming, furniture, and equipment purchases.

Expenses

- **Salaries and Benefits:** Includes a 3.5% cost-of-living adjustment for full-time employees and a 2.0% adjustment for part-time employees, partially offset by salary savings from repurposed positions.
- **Non-Payroll Expenses:** Increased primarily due to higher utility costs and renovations of food service facilities across the College.
- **Scholarships:** Increased modestly to support the addition of the Reading Scholarship program.

Auxiliary Enterprises Budget – FY26 Compared to FY27

In Thousands

Description		FY26 Adjusted Budget		FY27 Recommended Budget		$Chg	%Chg
Revenue							
Fees	$	1,703	$	2,793	$	1,090	64%
Leases & Rentals		4,969		5,033		63	1%
Bookstore Commission		1,300		1,437		137	11%
Other Local Income		639		954		315	49%
Fund Balance Use		1,214		698		(516)	-42%
Total Auxiliary Revenues	$	9,825	$	10,915	$	1,090	11%
Expenses							
Salaries	$	1,327	$	1,277	$	(50)	-4%
Employee Benefits		213		221		8	4%
Non-Payroll		6,475		7,603		1,128	17%
Scholarship Distribution		1,810		1,814		4	0%
Total Auxiliary Expenditures	$	9,825	$	10,915	$	1,090	11%
Net Revenue/(Expenses)	$	-	$	-	$	-	

[1]See page 32 for a list of all scholarships

Auxiliary Enterprises Scholarship Plan
FY23 – FY27
(In Thousands)

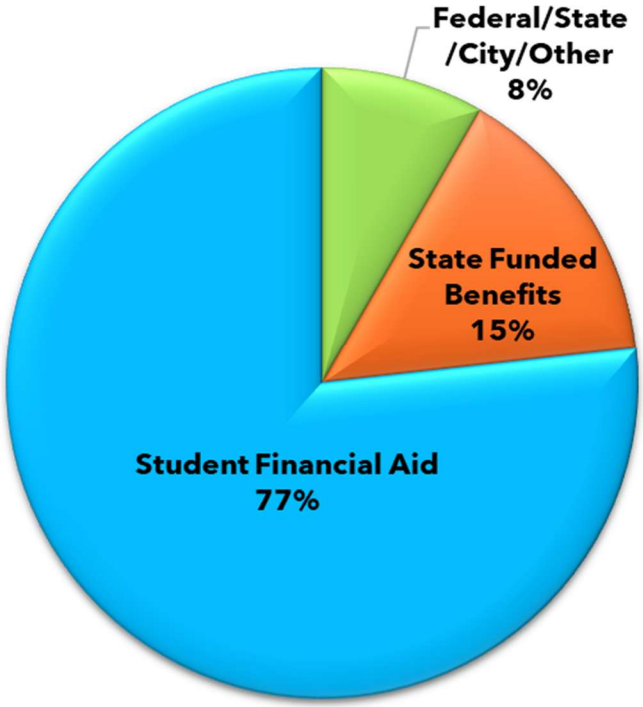
Scholarship	FY23 Original Budget	FY24 Original Budget	FY25 Original Budget	FY26 Original Budget	FY27 Original Budget	Requirements
Honors Scholarship (Award amounts as needed)	$ 260	$ 260	$ 560	$ 560	$ 560	**Target Group –** Honors College students with unmet need. Provides consistent, dedicated funding stream for Honors College students.
Chancellor's Scholarship (Award $300 per semester)	150	150	150	150	150	**Target Group –** 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.
Impact Scholarship (Award $1,000 per semester)	650	650	650	650	650	**Target Group –** 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.
Reserve Scholarships (Award amounts as needed)	50	50	50	50	50	**Target Group –** Students who do not fall within the other categories. Allows an award to be provided to students who demonstrate need based on special circumstances.
Swoop to the Rescue (Award amounts as needed)	100	100	50	50	50	**Target Group** – 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.
Eagle Promise (Award amounts as needed)	300	300	300	300	300	**Target Group** – 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.
Student/Parent Emergency Award (Award amounts as needed)	-	-	50	50	50	**Target Group** – 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.
Reading Culture Competition Program (Award amounts as needed)	-	-	-	-	4	**Target Group** – The Reading Culture Program is a cultural exploration, book discussion, and scholarship competition. It is organized by HCC faculty, librarians, and staff every fall and spring semester, and the country of interest changes each time. Anyone registered for classes at HCC or working for HCC may participate in the cultural events and book discussions, but only currently registered students may participate in the scholarship competition, including dual-credit students.
Total	$ 1,510	$ 1,510	$ 1,810	$ 1,810	$ 1,814	

Approved Restricted Budget

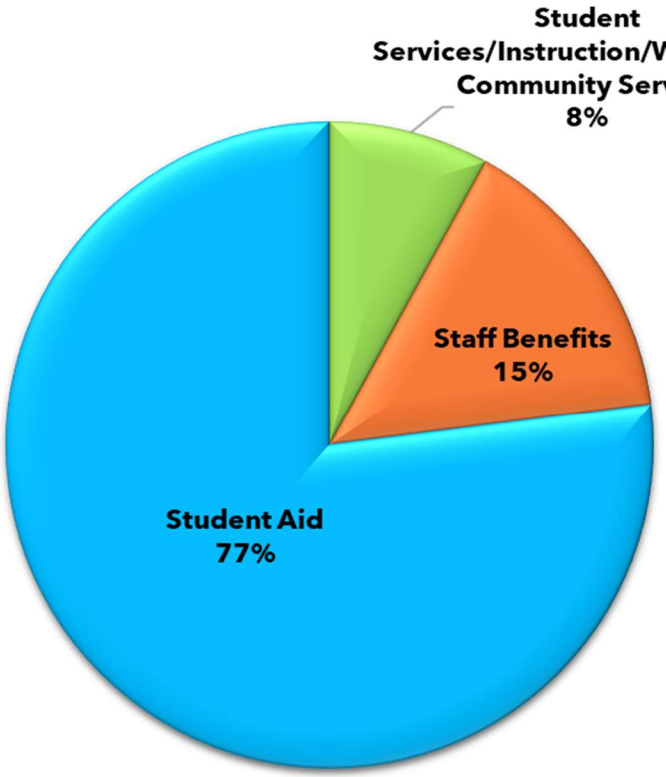
Restricted Budget

The FY2027 Restricted Budget, presented to the Board of Trustees on June 17, 2026, comprises externally funded grants and contracts received from federal, state, and private sources. These funds are restricted to specific purposes established by the granting agencies and provide critical support for financial aid, employee benefits, workforce development, and other targeted programs that advance the College's mission and strategic priorities. In accordance with Board policy, HCC actively pursues external funding opportunities that align with institutional goals and enhance services beyond those supported by operating revenues.

REVENUE



EXPENSE



Restricted Budget – FY26 Compared to FY27

Revenue changes reflect lower federal grant funding from expiring awards, partially offset by increased state Apprenticeship funding, new HCC Foundation grants, a $22 million increase in Pell Grant funding driven by enrollment growth, and a $4 million increase in State-Funded Benefits based on prior-year actuals. Expense changes primarily reflect the conclusion of several Student Services and Community Service grants and contracts, increased Foundation funding for Instruction/Workforce Development, higher Student Aid expenditures, and increased Staff Benefit costs based on prior-year actuals.

In Thousands

Restricted Budget	FY26 Adjusted Budget	FY27 Preliminary Budget	$Chg	%Chg
Revenue:				
Federal	$ 9,341	$ 8,614	$ (727)	-8%
State	541	571	30	6%
City/Other	2,432	2,660	228	9%
Student Financial Aid	116,668	138,955	22,287	19%
Total Grant Revenues	$ 128,982	$ 150,800	$ 21,818	17%
State Funded Staff Benefits:				
Group Insurance State Contributior	$ 18,000	$ 22,000	4,000	22%
State Retirement	4,500	4,500	-	0%
Total State Funded Benefits	$ 22,500	$ 26,500	$ 4,000	18%
Total Available Funding	$ 151,482	$ 177,300	$ 25,818	17%
Expenses:				
Student Services	$ 1,653	$ 1,290	$ (363)	-22%
Instruction/Workforce Developmer	5,107	5,351	244	5%
Student Aid	116,668	138,955	22,287	19%
Community Service	5,554	5,204	(350)	-6%
Staff Benefits	22,500	26,500	4,000	18%
Total Restricted Expenditures	$ 151,482	$ 177,300	$ 25,818	17%
Net Revenue/(Expenses)	$ -	$ -	$ -	

Approved Capital and Technology Plan Budget

Capital and Technology Plan Budget – FY27

The FY2027 Capital and Technology Plan Budget, presented to the Board of Trustees on June 17, 2026, supports critical technology investments that enhance instructional delivery, improve operational efficiency, strengthen cybersecurity, support student success, and enable data-informed decision-making across the College. These investments ensure that HCC maintains reliable, secure, and modern technology infrastructure essential to its academic and administrative operations.

- **Total FY2027 Investment:** $11.1 million for capital and technology projects.
- **Student Technology Fees:** Estimated revenue Includes a 5% increase in Tech Fees contingent upon enrollment.
- **Technology Investment:** $5.2 million will be transferred from the Operating Fund to the Capital Projects Fund to support Board-approved tool kits and institution-wide technology upgrades and replacements.

This investment reflects HCC's commitment to maintaining a secure, innovative, and technology-enabled learning and operating environment.

In Thousands

DESCRIPTION	Fund	FY26 Approved Budget	FY27 Preliminary Budget	$Chg	%Chg
Upgrade/Replacement of IT Equipment	7180	$ 3,479	$ 4,189	$ 710	20%
IT Upgrade/Replacement Plan Transfer from 1110	7180	7,600	5,230	(2,370)	-31%
Total IT/Network Infrastructure Replacement Plan		$ 11,079	$ 9,419	(1,660)	-15%
Upgrade/Replacement of Security Technology	7181	392	472	80	20%
Upgrade/Replacement of Instructional Equipment	7182	1,029	1,239	210	20%
Total Capital and Technology Plan plus Transfer		$ 12,500	$ 11,130	$(1,370)	-11%



Historical Trends and Information

Revenue

Five-Year Trend of Budgeted Revenue - Unrestricted Fund

(In Thousands)

Budgeted Revenues ($)	FY23 Adjusted Budget	FY24 Adjusted Budget (Amended)	FY25 Adjusted Budget	FY26 Adjusted Budget (Amended)	FY27 Approved Budget
State Appropriations	$ 63,587	$ 68,550	$ 68,243	$ 72,938	$ 76,573
Ad Valorem Taxes	189,959	205,736	224,386	242,337	250,157
Tuition & Fees, Net	107,468	111,263	134,124	148,423	155,227
Other Local Income	2,027	5,650	23,386	20,056	17,205
Fund Balance Usage(COVID-HEERF)	4,989	-	-	-	-
FY24 Amendment/Revenue Surplus	-	23,535	-	-	-
Total Revenue	$ 368,030	$ 414,734	$ 450,139	$ 483,754	$ 499,162
Legal Obligation*	$ -	$ -	$ -	$ 4,700	$ -
Deferred Maintenance	10,000	7,046	15,000	7,126	-
Houston Reconnect/Connect 2 Workforce	-	-	-	10,444	10,444
Total Revenue Plus Fund Balance Use	$ 378,030	$ 421,780	$ 465,139	$ 506,024	$ 509,606
% Change	1.7%	11.6%	10%	9%	1%

*In April 2026 a budget adjustment of $4.7 million was completed for a previously approved legal obligation.

State Appropriations

The table below presents a five-year history of state appropriations, highlighting the transition from the traditional formula-based funding model used through FY23 to the fully performance-based funding model implemented beginning in FY24. Although outcomes genuinely increased across the state, on June 10, 2026, the Texas Higher Education Coordinating Board released FY27 funding projections reflecting a 6.5% prorated funding adjustment for the college. The reduction in statewide appropriations is the result of higher than anticipated outcomes achieved across the state more than the estimated budget approved by the legislature. It is our hope that for the next legislative session, the budget can be increased to support the growth.

In addition to formula funding, HCC is projected to receive $1.2 million in Special Funding and continued support through the Financial Aid for Swift Transfer (FAST) program.

In Thousands

Category	FY23	FY24	FY25	FY26	FY27
Dual Credit and GAI					
15 SCH Dual Credit	$ -	$ 3,426	$ 9,758	$ 9,919	$ 9,919
GAI Transfer with 15 SCH	-	20,458	18,013	18,875	18,875
GAI Co-enrollment with 15 SCH	-	-	247	246	246
Total Dual Credit and GAI	$ -	$ 23,884	$ 28,018	$ 29,040	$ 29,040
Standard					
Institutional Credential leading to Licensure	-	462	237	237	237
Occupational Skills Award	-	191	86	43	43
Certificate I or II	-	1,589	3,101	1,733	1,733
Advanced Technical Certificate	-	-	11	10	10
Associate Degree	-	22,684	22,401	20,036	20,036
Bachelor's Degree	-	-	-	-	-
Total Standand	$ -	$ 24,925	$ 25,836	$ 22,060	$ 22,060
High-Demand					
Institutional Credential leading to Licensure: High-Demand Field	-	744	996	997	997
Occupational Skills Award: High-Demand Field	-	1,034	1,678	1,725	1,725
Certificate I or II: High-Demand Field	-	3,577	5,038	7,615	7,615
Advanced Technical Certificate: High-Demand Field	-	113	83	65	65
Associate Degree: High-Demand Field	-	8,394	5,958	6,350	6,350
Bachelor's Degree: High-Demand Field	-	-	-	-	-
Total High-Demand	$ -	$ 13,862	$ 13,753	$ 16,752	$ 16,752
Premium					
CoV Premium: Certificate	-	-	-	46	46
CoV Premium: Associate	-	-	-	304	304
CoV Premium: Bachelor's	-	-	-	-	-
Total Premium	$ -	$ -	$ -	$ 350	$ 350
Student Success	10,603	-	-	-	-
Special Disbursement & FY25 Projected Settle-Up	-	-	-	-	2,031
Total Performance Funding	$ 10,603	$ 62,671	$ 67,607	$ 68,201	$ 70,232
Core Operations	680	-	-	-	-
Contact Hour Funding	51,116	-	-	-	-
Special Funding: Regional Resiliency Occupational Center (RROC)	1,188	1,188	1,188	1,188	1,188
FAST Dual Credit[1]	-	4,448	4,860	3,549	5,152
Total State Appropriations	$ 63,587	$ 68,306	$ 73,655	$ 72,938	$ 76,572

*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.

Tax Rate	FY23	FY24	FY25	FY26	FY27
Maintenance & Operations	$ 0.079192	$ 0.077451	$ 0.081632	$ 0.085585	$ 0.086206
Debt Service Tax Rate	$ 0.016377	$ 0.014780	$ 0.014551	$ 0.013217	$ 0.012596
Total Tax Rate	$ 0.095569	$ 0.092231	$ 0.096183	$ 0.098802	$ 0.098802

Taxable Assessed Value (TAV)	$ 256	$ 282	$ 285	$ 293	$ 294
% Increase in TAV	11%	10%	1%	3%	0.4%

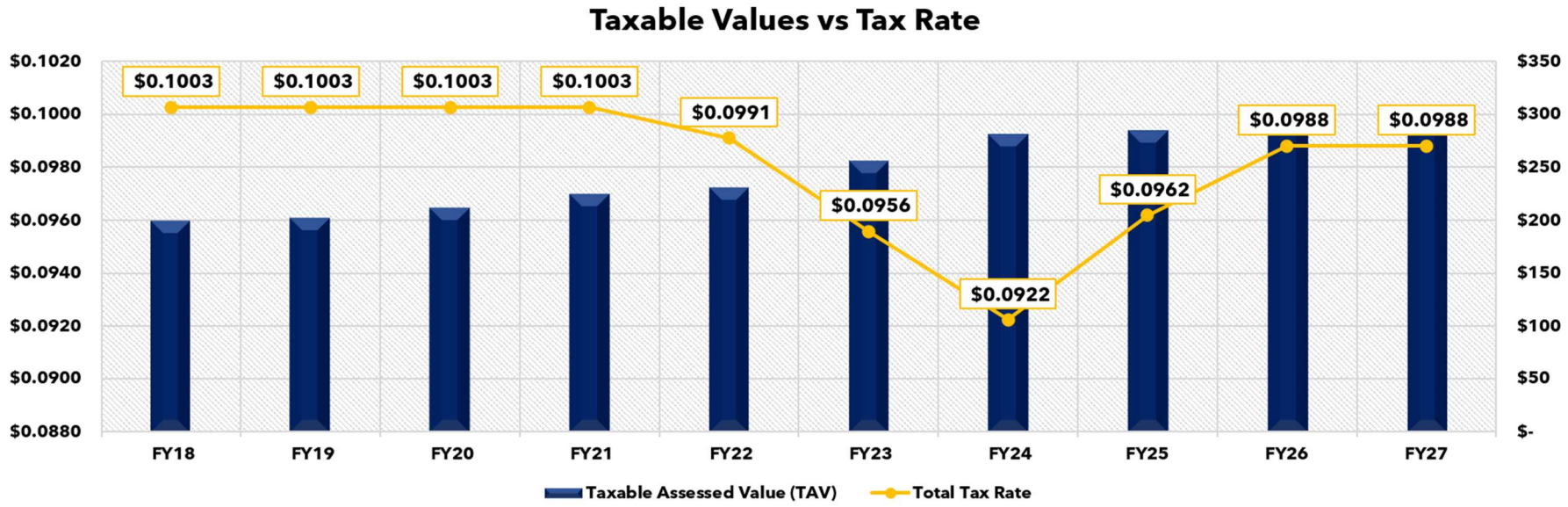
Homestead Exemptions

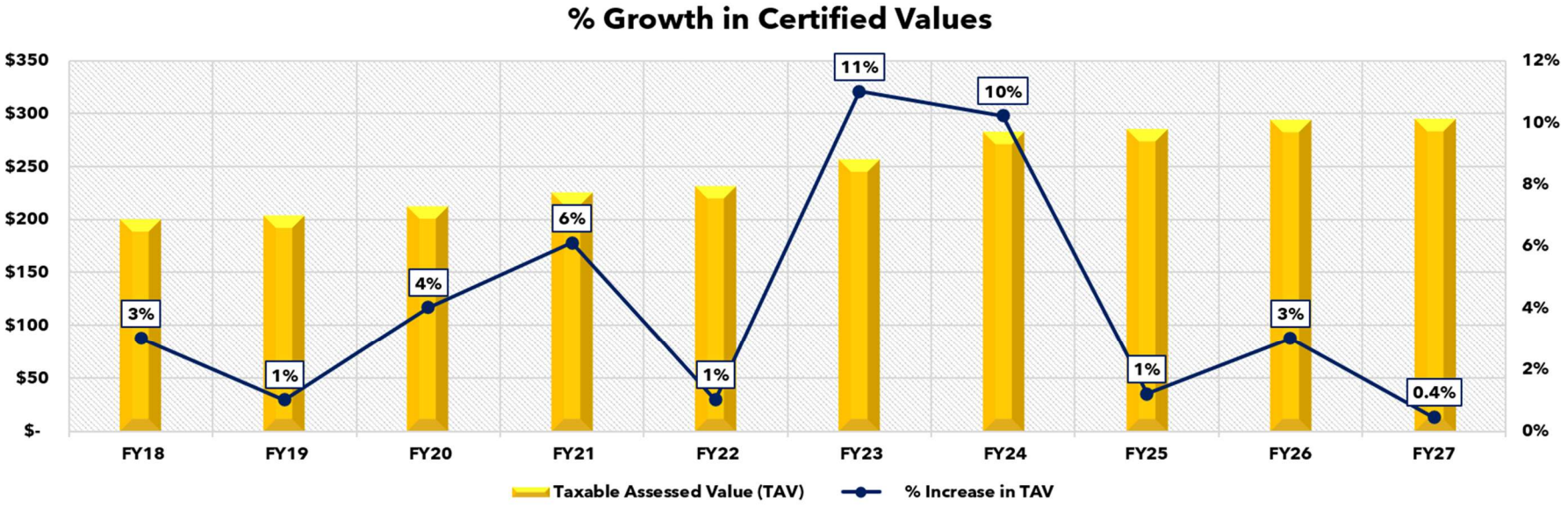
Homestead exemptions are approved by the Board to assist with minimizing the tax impact on homeowners.

Exemption Type	Exemption Tax Year 2022	Exemption Tax Year 2023	Exemption Tax Year 2024	Approved Exemption Tax Year 2025	Approved Exemption Tax Year 2026
Over 65 or Disabled	$120,000	$135,000	$135,000	$135,000	$135,000
Homestead	$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)	$5,000 or 17% of appraised value (whichever is greater)	$5,000 or 17% of appraised value (whichever is greater)

Tax Rate History – FY18 – FY27

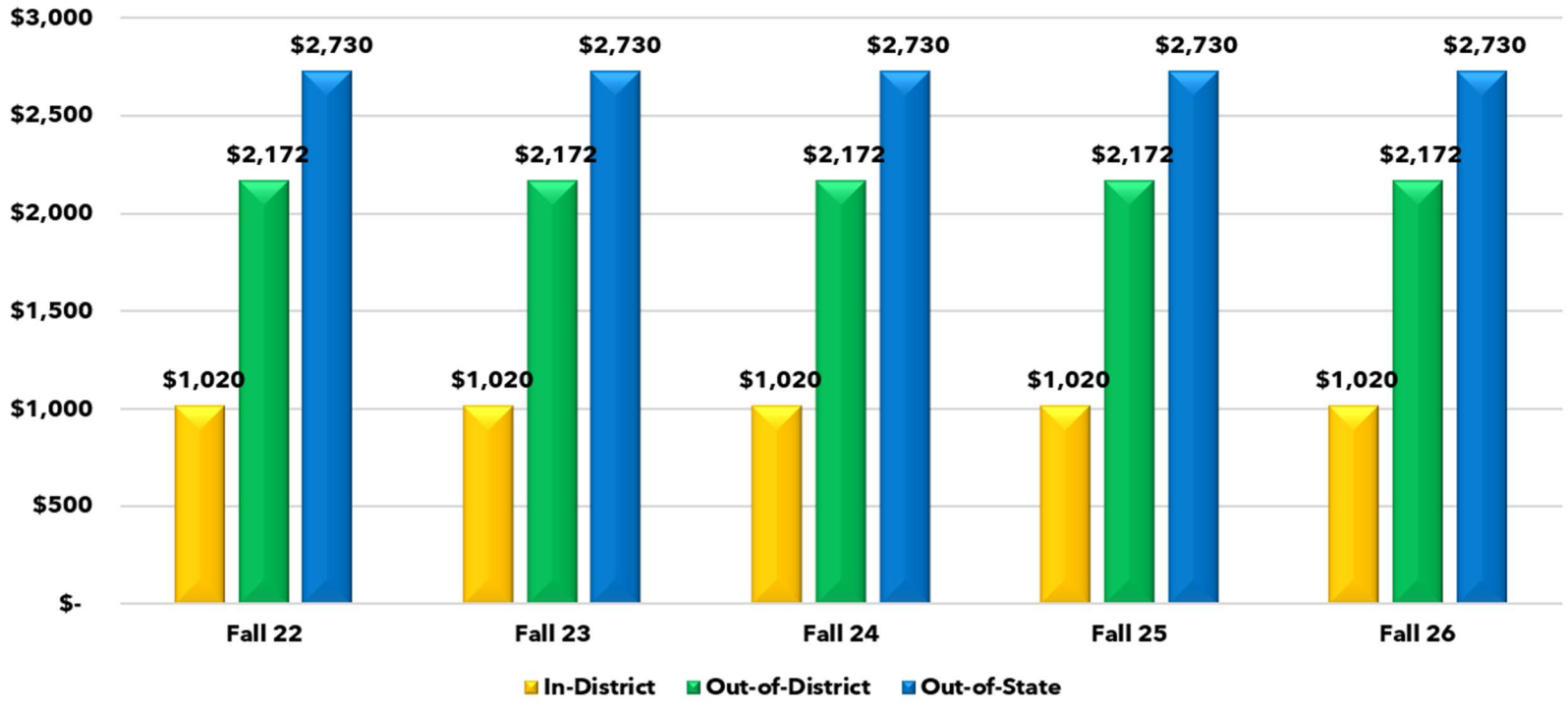
The charts below illustrate the changes in the property values over the last 10 years and the changes to the total tax rate for HCC.





Tuition and Fees History – Fall 22 – Fall 26

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

Over the past five years, HCC's unrestricted expense budget has increased to support employee compensation, student services, technology, and infrastructure needs. In FY2026, an austere budget was projected due to the uncertainty of external State and Federal trends and the impact on revenue. In the first quarter of the fiscal year, projected state and federal changes were rescinded, creating a more positive outlook for enrollment outcomes and revenue results. The Board of Trustees approved a $26.4 million budget amendment in alignment with the growth to cover the increased expenses and the use of these one-time funds for student-focused enhancements, deferred maintenance, and critical infrastructure projects. Investments included classroom and laboratory improvements, instructional equipment, parking repairs, and technology modernization. Funding was also allocated to support implementation of a new Enterprise Resource Planning (ERP) system and other capital priorities. The FY27 budget reflects conservative budget estimates in alignment with projected enrollment growth and associated staffing needs.

(In Thousands)

Program Function	FY23 Adjusted Budget	FY24 Adjusted Budget (Amended)	FY25 Adjusted Budget	FY26 Adjusted Budget (Amended)	FY27 Approved Budget
Academic Support	$ 26,226	$ 29,122	$ 34,157	$ 31,042	$ 35,961
Institutional Support	107,373	139,604	138,121	167,865	154,304
Instructional Support	129,003	134,894	155,201	167,092	185,161
Physical Plant	50,628	49,052	61,002	66,712	55,966
Public Service	4,356	4,546	4,438	5,444	5,555
Scholarship/Fellowship	896	690	870	11,498	11,498
Student Support	36,031	36,822	44,292	36,988	41,382
Transfers	23,686	27,050	27,058	19,383	19,779
Grand Total	$ 378,199	$ 421,780	$ 465,139	$ 506,024	$ 509,606

Compensation Salary Increases

As part of its commitment to attracting and retaining a highly qualified workforce, HCC periodically evaluates its compensation structure against peer institutions and regional labor market benchmarks. For FY2027, the Board of Trustees approved a 3.5% increase for full-time faculty and staff, and 2.0% increase for part-time faculty and staff. The budget also includes funding for adjunct instruction, campus security salary alignment, and enrollment-driven staffing needs to support the College's growth and operational priorities.

Salaries Increase - Five-Year Trend

The chart below shows the full-time compensation increases for FY23 through FY27:

	FY 2023		FY 2024			FY 2025		FY 2026		FY 2027	
Budgeted Full Time Positions	**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**	**General Salary**	**Cost of Living Adjustment**
Faculty	2%	2%	2%	2%	3.5%	4%	3.5%	0%	2.0%	3.5%	0%
Secretarial and Clerical	2%	2%	2%	2%	0%	4%	3.5%	0%	2.0%	3.5%	0%
Professional and Technical	2%	2%	2%	2%	0%	4%	3.5%	0%	2.0%	3.5%	0%
Executive Staff E10-E30	2%	2%	2%	2%	0%	4%	0.0%	0%	2.0%	3.5%	0%
Executive Staff E40	2%	2%	2%	2%	0%	4%	0%	0%	0%	3.5%	0%

Departmental Operating Budgets by Function

Colleges

Budget Summary by Unit - FY26 vs FY27
College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
AVC for College Readiness	$ 20,034	$ 21,353	$ 1,318	7%
AVC for Division of Instruction	6,560	6,839	279	4%
AVC Workforce Instruction	3,343	4,626	1,283	38%
Campus Operations, CE	4,072	4,195	123	3%
Campus Operations, CM	3,071	4,143	1,072	35%
Campus Operations, NE	4,537	4,291	(246)	-5%
Campus Operations, NW	5,509	5,536	27	0%
Campus Operations, OL	1,167	1,509	342	29%
Campus Operations, SE	4,829	4,533	(296)	-6%
Campus Operations, SW	6,252	5,297	(956)	-15%
COE Advanced Manufacturing	2,117	1,388	(729)	-34%
COE Business	7,834	8,612	778	10%
COE Construction	5,381	5,367	(14)	0%
COE Consumer Arts Sciences	4,586	4,643	57	1%
COE Digital & Information Technology	9,266	10,613	1,347	15%
COE Education Professions	1,750	1,835	85	5%
COE Engineering	1,672	1,891	219	13%
COE Global Energy	2,151	2,287	136	6%
COE Health Sciences	18,830	21,833	3,003	16%
COE Logistics	835	834	(0)	0%

Budget Summary by Unit - FY26 vs FY27
College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
COE Material Science	2,707	2,733	26	1%
COE Media, Visual & Performing Arts	8,494	9,007	513	6%
COE Public Safety	6,298	6,813	515	8%
COE Transportation	5,398	4,831	(567)	-11%
Dean of English & Communication	11,269	11,673	404	4%
Dean of Liberal Arts, Humanities & Education	8,094	8,667	573	7%
Dean of Life and Physical Sciences	16,361	17,491	1,130	7%
Dean of Mathematics	6,864	7,431	567	8%
Dean of Social & Behavioral Science	15,114	15,835	721	5%
Executive Director Success & Completion, DOIN	462	573	111	24%
Online College	2,377	3,200	824	35%
Student Services, CE	4,197	4,556	359	9%
Student Services, CM	1,641	1,786	145	9%
Student Services, NE	2,949	3,187	238	8%
Student Services, NW	4,701	5,293	592	13%
Student Services, SE	2,743	3,106	363	13%
Student Services, SW	4,207	4,965	758	18%
Grand Total	$ 217,672	$ 232,772	$ 15,100	7%

Budget Summary by Unit - FY26 vs FY27
Central College - Summary
(In Thousands)

Units		FY26		FY27		$Chg	%Chg
Campus Operations, CE	$	2,050	$	2,227	$	177	9%
Campus Technology, CE		180		171		(9)	-5%
COE Construction		5,381		5,367		(14)	0%
COE Consumer Arts Sciences		4,586		4,643		57	1%
Financial Aid Office, CE		464		554		89	19%
President, CE		748		557		(191)	-26%
Public Relations, CE		272		271		(2)	-1%
Student Services, CE		4,197		4,556		359	9%
Vice President, CE		357		416		58	16%
Grand Total	$	18,236	$	18,760	$	525	3%

Budget Detail by Function - FY26 vs FY27
Central College - Details
(In Thousands)

Program Function	Unit	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Campus Technology, CE	2902-Telecom & Instrl Compute	180	171	-9	-5%
	COE Construction	1009-Director, COE Construction	167	209	41	25%
	COE Consumer Arts Sciences	1919-Dir, COE Consumer Arts Science	269	273	4	1%
	President, CE	0032-President's Office	53	45	-8	-15%
	Public Relations, CE	7082-Public Relations	272	271	-2	-1%
Academic/Instruction Support Total			$ 942	$ 968	$ 26	3%
Institutional Support	Campus Operations, CE	0152-CECollegeBusinessAffairs	330	376	46	14%
		0282-College Operations Officer	1172	1280	108	9%
		9HW2-South Campus - Central College	321	326	6	2%
	President, CE	0032-President's Office	695	512	-183	-26%
	Vice President, CE	0042-Vice President-Central	357	416	58	16%
Institutional Support Total			$ 2,875	$ 2,910	$ 36	1%
Instructional	COE Construction	1009-Director, COE Construction	-	-	-	0%
		100C-Construction, Operating	125	173	49	39%
		3939-Director COE Global Energy	10	-	(10)	-100%
		393C-Drafting, Operating	300	135	(165)	-55%
		3998-Dir. Trades Construction	302	342	40	13%
		4219-Interior/Kitchen Design	813	796	(17)	-2%
		4268-Misc. Trades	213	245	33	15%
		4378-AutoCAD	23	17	(6)	-26%
		4738-Home Builders Academy	30	53	23	76%
		4829-Industrial Electricity	749	769	20	3%
		5079-Building Maintenance	259	162	(97)	-38%
		5418-Air Conditioning	243	258	15	6%
		5419-Heating, Air Cond, and Refrig	983	739	(245)	-25%
		5438-Residential Wiring	133	201	68	51%
		5449-Constructional Engineering Tec	199	328	129	65%
		6229-Drafting and Design Technology	706	859	153	22%
		SBT9-Smart Building Technology	125	81	(44)	-35%
	COE Consumer Arts Sciences	191C-Consumer Arts & Sciences, Oper	187	172	(15)	-8%
		4209-Fashion Design	540	625	84	16%
		4389-Fashion Merchandising	144	151	7	5%
		4469-Hotel Restaurant Mgmt	207	183	(24)	-11%
		4769-Pastry Arts	557	603	45	8%
		4779-Culinary Arts	900	968	68	8%

Budget Detail by Function - FY26 vs FY27
Central College - Details
(In Thousands)

Program Function	Unit	Department	FY26	FY27	$Chg	%Chg
		4789-Cosmetology	1,658	1,565	(93)	-6%
		478C-Cosmetology, Operating	123	103	(20)	-16%
Instructional Total			$ 9,530	$ 9,528	$ (2)	0%
Physical Plant	Campus Operations, CE	0282-College Operations Officer	217.7	224.4	6.7	3%
		7622-Central Plant Operations	10.2	20.6	10.4	102%
Physical Plant Total			$ 228	$ 245	$ 17	8%
Student Support	Financial Aid Office, CE	0312-Financial Aid Office-Central	464	554	89	19%
	Student Services, CE	0322-Counseling	433	447	14	3%
		0342-Career Planning/Placement	209	241	31	15%
		0352-Learning Student Support Serv	222	256	34	15%
		0362-Admissions & Records	429	432	3	1%
		0382-Advising - Central	1,374	1,539	164	12%
		0392-Dean Student Development	519	317	(201)	-39%
		0412-Asst Dean of Students	130	134	4	3%
		0432-Student Organizations	172	150	(23)	-13%
		1252-Deaf and Hard of Hearing Serv	346	564	218	63%
		1302-Recruitment	362	475	113	31%
Student Support Total			$ 4,661	$ 5,110	$ 449	10%
Grand Total			$ 18,236	$ 18,760	$ 525	3%

Budget Summary by Unit - FY26 vs FY27
Coleman College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Campus Operations, CM	$ 1,619	$ 2,576	$ 957	59%
Campus Technology, CM	101	96	(5)	-5%
COE Health Sciences	13,710	14,362	652	5%
COE Health Sciences- Nursing	4,435	6,660	2,225	50%
Dean Health Sciences	684	812	128	19%
Financial Aid Office, CM	144	214	70	49%
Pre-Health Science Academy	1	-	(1)	-100%
President, CM	548	569	21	4%
Public Relations, CM	378	383	5	1%
Student Services, CM	1,641	1,786	145	9%
Vice President, CM	282	306	24	9%
Grand Total	$ 23,542	$ 27,763	$ 4,221	18%

Budget Detail by Function - FY26 vs FY27
Coleman College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Campus Technology, CM	2907-Telecom And Instr Computing	101	96	(5)	-5%
	COE Health Sciences- Nursing	3687-Dean of Nursing	314	317	3	1%
		SIM7-Simulation Lab	325	334	9	3%
	Dean Health Sciences	1309-Dean, COE Health Sciences	684	812	128	19%
	President, CM	0037-President's Office	34	39	5	14%
	Public Relations, CM	7087-Public Relations	378	383	5	1%
Academic/Instruction Support Total			$ 1,835	$ 1,980	$ 145	8%
Institutional Support	Campus Operations, CM	0287-College Operations Officer	354	756	402	114%
		7857-Coleman Midtown Pre-Health	44	745	701	1577%
		7867-Coleman Campus	1,068	933	(136)	-13%
	President, CM	0037-President's Office	514	531	17	3%
	Vice President, CM	0047-Vice President-Coleman	282	306	24	9%
Institutional Support Total			$ 2,262	$ 3,270	$ 1,008	45%
Instructional	COE Health Sciences- Anesthesia	5557-Anesthesia Tech	67	174	107	159%
	COE Health Sciences- Continuing Education	5548-Health Information Specialist	305	349	44	14%
		5598-Certified Nurse Aide	640	617	(23)	-4%
		5638-Phlebotomy	391	299	(93)	-24%
		5698-Health Professional Institute	120	127	7	6%
		7058-Dir, Health	320	319	(1)	0%
	COE Health Sciences- Dental Assisting	5687-Dental Assisting	781	805	24	3%
	COE Health Sciences- Dental Hygiene	5657-Dental Hygiene	742	856	113	15%
	COE Health Sciences- Health Information	5727-Medical Records Tech	563	631	68	12%
	COE Health Sciences- Healthcare Management	HCM7-Healthcare Management BAS	218	282	63	29%
	COE Health Sciences- Lab Services	5457-BioTech	243	302	59	24%
		5737-Medical Laboratory Tech	258	285	27	11%
		5797-Histologic	277	252	(25)	-9%
	COE Health Sciences- Medical Assistant	5587-Medical Assistant	996	1,059	63	6%
	COE Health Sciences- Nuclear Medicine	5837-Nuclear Medicine Tech	547	547	(0)	0%
	COE Health Sciences- Nursing	5577-Vocational Nursing	1,051	1,642	591	56%
		5667-Assoc Degree Nursing	2,598	4,002	1,404	54%
	COE Health Sciences- Occupational Therapy	5757-Occupational Therapy Asst	476	456	(20)	-4%
	COE Health Sciences- Pharmacy	5877-Pharmacy Technician	978	983	4	0%
	COE Health Sciences- Physical Therapy	5777-Physical Therapy Tech	695	711	17	2%
	COE Health Sciences- Public & Behavioral Heal	5747-Mental Health Assoc	1,148	971	(177)	-15%
	COE Health Sciences- Radiography	5787-Radiography	1,363	1,459	96	7%
		5807-Computed Tomography	128	165	37	29%

Budget Detail by Function - FY26 vs FY27
Coleman College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
	COE Health Sciences- Respiratory Therapy	5707-Respiratory Therapy	998	1,024	26	3%
	COE Health Sciences- Sonography	5897-Diagnostic Med Sonography	517	625	108	21%
	COE Health Sciences- Surgical	5547-Endoscopy Technician	19	48	29	150%
		5767-Surgical Technology	918	1,015	98	11%
	Pre-Health Science Academy	5967-Pre-Health Science Academy	1	-	(1)	-100%
Instructional Total			$ 17,360	$ 20,006	$ 2,645	15%
Physical Plant	Campus Operations, CM	7867-Coleman Campus	153	143	(10)	-7%
Physical Plant Total			$ 153	$ 143	$ (10)	-7%
Scholarship/Fellowsh	COE Health Sciences- Nursing	5667-Assoc Degree Nursing	147	365	218	148%
Scholarship/Fellowsh Total			$ 147	$ 365	$ 218	148%
Student Support	Financial Aid Office, CM	0317-Financial Aid Office-Coleman	144	214	70	49%
	Student Services, CM	0327-Counseling	80	172	93	116%
		0347-Career Planning/Placement	90	91	1	1%
		0357-Testing - Coleman	196	194	(2)	-1%
		0367-Admissions & Records	216	237	21	10%
		0387-Advising - Coleman	436	451	14	3%
		0397-Dean Student Development	220	224	4	2%
		0437-Student Organizations	55	57	2	4%
		1307-Recruitment	66	69	3	4%
		7757-Tests-3Rd Party Coleman	83	85	2	2%
		EAP7-Early Alert	198	205	7	4%
Student Support Total			$ 1,784	$ 2,000	$ 215	12%
Grand Total			$ 23,542	$ 27,763	$ 4,221	18%

Budget Summary by Unit - FY26 vs FY27
Northeast College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Campus Operations, NE	$ 2,725	$ 2,262	$ (464)	-17%
Campus Technology, NE	166	251	85	51%
COE Global Energy	2,151	2,287	136	6%
COE Public Safety	6,298	6,813	515	8%
COE Transportation	5,398	4,831	(567)	-11%
Financial Aid Office, NE	569	651	82	14%
President, NE	447	461	14	3%
Public Relations, NE	325	339	14	4%
Student Services, NE	2,949	3,187	238	8%
Vice President, NE	304	328	24	8%
Grand Total	$ 21,333	$ 21,409	$ 75	0.4%

Budget Detail by Function - FY26 vs FY27
Northeast College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Campus Technology, NE	2904-Telecom & Instrl Compute	166	251	85	51%
	COE Global Energy	0709-Director COE Global Energy	237	262	25	11%
	COE Public Safety	1109-Director, COE Public Safety In	201	208	7	4%
	COE Transportation	5169-COE Dean Automotive Technology	855	199	(655)	-77%
	Public Relations, NE	7084-Public Relations	325	339	14	4%
Academic/Instruction Support Total			$ 1,784	$ 1,260	$ (525)	-29%
Institutional Support	Campus Operations, NE	0234-College Business Office	114	123	9	8%
		0284-College Operations Officer	550	541	(8)	-2%
		0874-Northline Academic Center	381	364	(17)	-5%
		08A4-Acres Home Center	224	230	6	3%
		08C4-Codwell Hall	311	358	48	15%
		08F4-North Forest Operations	763	255	(508)	-67%
		08N4-Campus Manager at Northeast	251	239	(12)	-5%
		0934-Transportation Training Center	131	128	(3)	-3%
	President, NE	0034-President's Office	447	461	14	3%
	Vice President, NE	0044-Vice President-Northeast	304	328	24	8%
Institutional Support Total			$ 3,476	$ 3,028	$ (448)	-13%
Instructional	Campus Operations, NE	ROC4-Regional Operations Center/NE	-	5	5	100%
		ROC8-Instructional acct for ROC8	0	1	0	162%
	COE Global Energy	4729-Director COE Global Energy	408	409	1	0%
		5139-Director COE Global Energy	336	406	70	21%
		6339-Director COE Global Energy	104	112	8	7%
		6349-Electronics Engineering Tech	401	495	94	23%
		7038-Industrial Technology	664	603	(61)	-9%
	COE Public Safety	5319-Fire Science & Safety	173	-	(173)	-100%
		5328-Fire Protection, Adult Ed	19	66	47	244%
		5329-Fire Protection Technology	1,562	1,406	(157)	-10%
		532C-Fire Protection Technology, Op	178	183	5	3%
		5359-Basic Peace Officer	418	598	180	43%
		5369-Crim Justice & Law Enforcement	1,437	1,522	86	6%
		536C-Criminal Justice/Law Enforceme	158	163	5	3%
		5388-Police In-Service	406	420	14	3%
		5859-Emergency Medical Services	1,361	1,824	463	34%
		585C-Emergency Medical Services, Op	202	211	9	4%
		HFD8-Houston Fire Department	182	211	29	16%
	COE Transportation	5148-Dir Transportation	138	138	0	0%
		5158-Automotive Technology	5	18	13	234%
		516C-Automotive Technology, Operati	161	165	4	3%

Budget Detail by Function - FY26 vs FY27
Northeast College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		5179-Automotive Technology	1,568	1,751	183	12%
		5199-Heavy Vehicle & Truck Repair	384	325	(59)	-15%
		9828-Commercial Truck Driving	2,287	2,235	(53)	-2%
Instructional Total			$ 12,554	$ 13,267	$ 713	6%
Physical Plant	Campus Operations, NE	7854-Codwell Hall Plant Oprns	0	17	16	4174%
Physical Plant Total			$ 0	$ 17	$ 16	4174%
Student Support	Financial Aid Office, NE	0314-Financial Aid Office-Northeast	569	651	82	14%
	Student Services, NE	0324-Counseling	298	309	11	4%
		0344-Career Planning/Placement	230	238	8	3%
		0354-Learning Student Support Serv	264	275	12	4%
		0364-Admissions & Records	369	394	25	7%
		0374-Dir Enrollment Services	163	170	7	4%
		0384-Advising Northeast	999	1,102	103	10%
		0394-Dean Student Development	502	573	71	14%
		0434-Student Organizations	93	94	1	2%
		EAP4-Early Alert	30	31	1	2%
Student Support Total			$ 3,518	$ 3,838	$ 320	9%
Grand Total			$ 21,333	$ 21,409	$ 76	0.4%

Budget Summary by Unit - FY26 vs FY27
Northwest College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Campus Operations, NW	$ 3,466	$ 3,236	$ (230)	-7%
Campus Technology, NW	248	306	58	24%
COE Engineering	1,672	1,891	219	13%
COE Media, Visual & Performing Arts	8,494	9,007	513	6%
Financial Aid Office, NW	683	791	109	16%
President, NW	433	443	10	2%
Public Relations, NW	345	353	7	2%
Student Services, NW	4,701	5,293	592	13%
Vice President, NW	335	407	72	22%
Grand Total	$ 20,376	$ 21,727	$ 1,351	7%

Budget Detail by Function - FY26 vs FY27
Northwest College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Campus Operations, NW	WHI1-West Houston Institute	694	592	(102)	-15%
	Campus Technology, NW	2903-Telecom & Instrl Compute	248	306	58	24%
	COE Engineering	0309-Director, COE Engineering	632	716	84	13%
	COE Media, Visual & Performing Arts	1809-Director, COE of Visual & Perf	583	607	24	4%
	Public Relations, NW	7083-Public Relations	345	353	7	2%
Academic/Instruction Support Total			$ 2,502	$ 2,573	$ 72	3%
Institutional Support	Campus Operations, NW	0243-Dir Aux Services/Building Ops	240	324	84	35%
		0283-College Operations Officer	959	799	(160)	-17%
		0763-Katy Campus	255	252	(3)	-1%
		0783-Alief Hayes Campus	391	383	(8)	-2%
		0793-Alief Bissonnet Campus	282	281	(0)	0%
		7653-Katy Campus Plant Oprns	-	8	8	100%
		7873-Spring Branch Campus	359	271	(88)	-25%
	President, NW	0033-President's Office	433	443	10	2%
	Vice President, NW	0043-Vice President-Northwest	335	407	72	22%
Institutional Support Total			$ 3,252	$ 3,168	$ (84)	-3%
Instructional	COE Engineering	1909-Engineering	864	933	68	8%
		4069-Horticulture	175	242	67	38%
	COE Media, Visual & Performing Arts	2209-Studio Art & Art History	3,311	3,432	121	4%
		220C-Studio Art & Art History, Oper	341	468	128	38%
		2219-Drama	735	818	84	11%
		221C-Drama, Operating	37	77	40	109%
		2229-Music	835	832	(2)	0%
		222C-Music, Operating	294	274	(19)	-7%
		2239-Dance	293	324	32	11%
		223C-Dance, Operating	20	21	2	10%
		6189-Film Making	696	813	116	17%
		6199-Audio Recording Tech/Video Pro	960	923	(37)	-4%
		619C-Audio Recording Tech/	177	183	6	4%
		6209-Music Business	215	234	19	9%
Instructional Total			$ 8,952	$ 9,576	$ 624	7%
Physical Plant	Campus Operations, NW	0243-Dir Aux Services/Building Ops	55	62	8	14%
		0283-College Operations Officer	-	21	21	100%
		0763-Katy Campus	70	73	3	4%
		0783-Alief Hayes Campus	78	82	4	5%
		7873-Spring Branch Campus	84	87	3	4%

Budget Detail by Function - FY26 vs FY27
Northwest College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Physical Plant Total			$ 287	$ 326	$ 39	14%
Student Support	Financial Aid Office, NW	0313-Financial Aid Office-Northwest	683	791	109	16%
	Student Services, NW	0323-Counseling	419	504	86	20%
		0343-Career Planning/Placement	252	249	(3)	-1%
		0353-Testing-NW	326	344	18	5%
		0363-Admissions & Records	650	661	11	2%
		0383-Student Advising - Northwest	1,904	1,966	62	3%
		0393-Dean Student Development	225	299	75	33%
		0413-Asst Dean of Students	317	353	36	11%
		0433-Student Organizations	78	94	16	20%
		1303-Recruitment	530	823	293	55%
Student Support Total			$ 5,384	$ 6,085	$ 701	13%
Grand Total			$ 20,376	$ 21,727	$ 1,351	7%

Budget Summary by Unit - FY26 vs FY27
Southwest College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Artificial Intelligence Project	$ 338	$ 1,034	$ 696	206%
Campus Operations, SW	3,925	2,852	(1,073)	-27%
Campus Technology, SW	235	245	10	4%
COE Advanced Manufacturing	2,117	1,388	(729)	-34%
COE Digital & Information Technology	8,928	9,580	652	7%
Financial Aid Office, SW	679	759	80	12%
President, SW	757	778	21	3%
Public Relations, SW	313	321	8	3%
Student Services, SW	4,207	4,965	758	18%
Vice President, SW	344	342	(1)	0%
Grand Total	$ 21,843	$ 22,263	$ 420	2%

Budget Detail by Function - FY26 vs FY27
Southwest College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Artificial Intelligence Project	AIP5-Artificial Intelligence Projec	-	668	668	100%
	Campus Operations, SW	0285-College Operations Officer	20	-	(20)	-100%
	Campus Technology, SW	2905-Telecom & Instrl Compute	235	245	10	4%
	COE Advanced Manufacturing	0809-Director, COE Advanced Manufac	167	318	151	90%
	COE Digital & Information Technology	1409-Dir, COE Digital & Info Tech	448	439	(9)	-2%
	President, SW	0035-President's Office	37	38	1	2%
	Public Relations, SW	7085-Public Relations	313	321	8	3%
	Student Services, SW	3515-Exe Dean Instru & Student Svcs	0.014	0.014	-	0%
Academic/Instruction Support Total			$ 1,220	$ 2,029	$ 808	66%
Institutional Support	Campus Operations, SW	0235-COLLEGE BUSINESS OFFICE-SW	259	300	42	16%
		0285-College Operations Officer	1,917	690	(1,227)	-64%
		0715-West Loop Campus	505	537	32	6%
		0825-Stafford Campus	499	576	77	15%
		0845-Brays Oaks Campus	215	214	(2)	-1%
		M115-Missouri City Ctr	243	219	(24)	-10%
	President, SW	0035-President's Office	719	740	20	3%
	Vice President, SW	0045-Vice President-Southwest	344	342	(1)	0%
Institutional Support Total			$ 4,702	$ 3,619	$ (1,083)	-23%
Instructional	Artificial Intelligence Project	AIP5-Artificial Intelligence Projec	338	366	28	8%
	COE Advanced Manufacturing	4859-Machine Shop	265	364	99	37%
		5988-FAB Lab for Adv. Manufacturing	23	17	(6)	-26%
		5998-Advance Manufacturing/Tech Ctr	29	29	0	1%
		5999-Manufacturing Engineering Tech	280	311	31	11%
		TSL5-Tesla	1,354	350	(1,004)	-74%
	COE Digital & Information Technology	3718-Dir, IT	182	222	40	22%
		3728-Cicso Academy	56	66	11	19%
		3749-Digital Gaming & Simulation	274	374	100	36%
		3788-A+	96	43	(54)	-56%
		3818-Network+Security+Server+Cert.	31	5	(26)	-83%
		3838-Computer Training Institute CT	30	31	1	4%
		3959-Geographic Information Science	153	188	35	23%
		4638-Artificial Intelligence CE	43	36	(7)	-16%
		4639-Artificial Intelligence	436	467	31	7%
		4649-Computer Programming	2,154	2,388	234	11%
		464C-Computer Programming, Operatin	197	202	5	2%
		4659-Computer Networking	2,807	3,110	304	11%
		465C-Computer Networking, Operating	169	171	2	1%
		5469-Digital Communication	1,688	1,668	(20)	-1%

Budget Detail by Function - FY26 vs FY27
Southwest College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		546C-Digital Communication, Operati	164	170	6	4%
		1245-Aviation Maintenance Technicia	-	194	194	100%
Instructional Total			$ 10,768	$ 10,771	$ 3	0%
Physical Plant	Campus Operations, SW	0285-College Operations Officer	167	212	45	27%
		0715-West Loop Campus	0	0	-	0%
		0825-Stafford Campus	46	48	2	3%
		M115-Missouri City Ctr	53	55	2	4%
Physical Plant Total			$ 267	$ 315	$ 49	18%
Student Support	Financial Aid Office, SW	0315-Financial Aid Office-Southwest	679	759	80	12%
	Student Services, SW	0325-Counseling	476	501	25	5%
		0345-Career Planning/Placement	268	267	(1)	-1%
		0355-Learning Student Support Serv	271	305	34	13%
		0365-Admissions & Records	400	513	113	28%
		0375-Dir Enrollment Services	66	68	2	4%
		0385-Advising - South West	1,784	1,992	209	12%
		0395-Dean Student Development	840	1,013	173	21%
		0415-Associate Dean/Student Develop	2	2	-	0%
		0425-Associate Dean/Student Develop	2	2	-	0%
		0435-Student Organizations	74	80	5	7%
		1305-Recruitment	20	22	3	14%
		TES5-Testing Services	4	5	0	11%
Student Support Total			$ 4,887	$ 5,530	$ 643	13%
Grand Total			$ 21,843	$ 22,263	$ 420	2%

Budget Summary by Unit - FY26 vs FY27
Southeast College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Campus Operations, SE	$ 2,998	$ 2,425	$ (572)	-19%
Campus Technology, SE	182	233	51	28%
COE Business	7,834	8,612	778	10%
COE Education Professions	1,750	1,835	85	5%
COE Logistics	835	834	(0)	0%
COE Material Science	2,707	2,733	26	1%
Financial Aid Office, SE	304	395	91	30%
President, SE	587	679	92	16%
Public Relations, SE	458	485	27	6%
Student Services, SE	2,743	3,106	363	13%
Vice President, SE	300	316	16	5%
Grand Total	$ 20,698	$ 21,653	$ 956	5%

Budget Detail by Function - FY26 vs FY27
Southeast College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Campus Operations, SE	0796-Fraga Campus	-	5	5	0%
	Campus Technology, SE	2906-Telecom & Instrl Compute	182	233	51	28%
	COE Business	1609-Dean, COE of Business	279	298	19	7%
	COE Logistics	1709-Director, COE Logistics	148	154	6	4%
	COE Material Science	0909-Director, COE Material Science	572	385	(187)	-33%
	President, SE	0036-President's Office	107	50	(57)	-53%
	Public Relations, SE	7086-Public Relations	458	485	27	6%
Academic/Instruction Support Total			$ 1,746	$ 1,610	$ (136)	-8%
Institutional Support	Campus Operations, SE	0236-College Business Office	257	261	4	2%
		0286-College Operations Officer	2,052	511	(1,540)	-75%
		0796-Fraga Campus	250	244	(6)	-2%
		0886-Eastside Campus	335	311	(25)	-7%
	President, SE	0036-President's Office	480	629	149	31%
	Vice President, SE	0046-Vice President-Southeast	300	316	16	5%
Institutional Support Total			$ 3,673	$ 2,271	$ (1,402)	-38%
Instructional	Campus Operations, SE	0146-Project Management	-	987	987	100%
	COE Business	4299-Real Estate	743	739	(3)	0%
		429C-Int Bus, Real Estate, Mktg, Le	161	165	5	3%
		4329-Marketing/Marketing Management	243	290	47	19%
		4338-Dir. Bus. CTCE	232	324	92	40%
		4358-Property Management	6	13	7	129%
		4419-Financial Management	204	206	2	1%
		4529-Accounting	1,804	1,867	63	3%
		452C-Accounting, Operating	225	232	7	3%
		4538-Business Management	36	77	41	114%
		4539-Business Management	1,886	2,121	236	12%
		453C-Business Management, Operating	208	215	7	3%
		4568-Office Technology	26	223	197	760%
		4569-Office Technology	1,205	1,242	36	3%
		456C-Business Technology, Operating	184	190	6	3%
		4599-Legal Assistant	354	386	32	9%
		7188-Child Care Dev	38	23	(15)	-40%
	COE Education Professions	061C-Education, Operating	127	142	15	12%
		1369-Physical Education	434	436	2	0%

Budget Detail by Function - FY26 vs FY27
Southeast College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		2589-Teacher Proficiency	305	327	22	7%
		4189-Child Care Development	396	361	(35)	-9%
		8148-Alternative Teacher Cert Progr	488	569	81	17%
	COE Logistics	4519-International Business	231	212	(19)	-8%
		4559-Logistics	456	469	13	3%
	COE Material Science	4968-Welding-CE	505	518	13	3%
		4969-Welding	1,631	1,830	200	12%
Instructional Total			$ 12,127	$ 14,164	$ 2,038	17%
Physical Plant	Campus Operations, SE	0886-Eastside Campus	104	106	2	2%
Physical Plant Total			$ 104	$ 106	$ 2	2%
Student Support	Financial Aid Office, SE	0316-Financial Aid Office-Southeast	304	395	91	30%
	Student Services, SE	0326-Counseling	257	313	55	21%
		0346-Career Planning/Placement	198	208	10	5%
		0356-Learning Student Support Serv	109	114	5	4%
		0366-Admissions & Records	347	410	64	18%
		0376-Dir Enrollment Services	146	141	(5)	-3%
		0386-Advising - Southeast	996	1,144	148	15%
		0396-Dean Student Development	547	643	96	18%
		0436-Student Organizations	75	71	(5)	-6%
		1296-Child Learning Development	43	38	(5)	-13%
		PAR6-Parent Academy	24	24	0	2%
Student Support Total			$ 3,048	$ 3,501	$ 453	15%
Grand Total			$ 20,698	$ 21,653	$ 956	5%

Budget Summary by Unit - FY26 vs FY27
Online College - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Online College	$ 2,377	$ 3,200	$ 824	35%
President, OL	605	592	(13)	-2%
Public Relations, OL	236	284	48	20%
Vice President, OL	326	633	307	94%
Grand Total	$ 3,543	$ 4,709	$ 1,166	33%

Budget Detail by Function - FY26 vs FY27
Online College - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Online College	3189-HCC Online	2,311	3,048	736	32%
	President, OL	0039-Online College President	3	50	47	1367%
	Public Relations, OL	7089-Online College-Communications	236	284	48	20%
Academic/Instruction Support Total			$ 2,551	$ 3,382	$ 831	33%
Institutional Support	President, OL	0039-Online College President	600	542	(58)	-10%
	Vice President, OL	0049-Vice President-Online	326	633	307	94%
Institutional Support Total			$ 925	$ 1,175	$ 250	27%
Student Support	Online College	3189-HCC Online	65	152	87	133%
	President, OL	0039-Online College President	2	-	(2)	-100%
Student Support Total			$ 67	$ 152	$ 85	127%
Grand Total			$ 3,543	$ 4,709	$ 1,166	33%

Budget Summary by Unit - FY26 vs FY27
Division of Instruction - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
AVC for Division of Instruction	$ 271	$ 356	$ 85	31%
AVC Workforce Instruction	999	1,417	418	42%
College Readiness	18,050	19,015	966	5%
Dean of Continuing Education	647	894	247	38%
Dean of English & Communication	11,269	11,673	404	4%
Dean of Liberal Arts, Humanities & Education	8,094	8,667	573	7%
Dean of Life and Physical Sciences	16,361	17,491	1,130	7%
Dean of Mathematics	6,864	7,431	567	8%
Dean of Social & Behavioral Science	15,114	15,835	721	5%
Dir P-16 Initiatives	1,985	2,337	353	18%
Director, Admin & Student Support Services	591	638	47	8%
Entrepreneurial Initiatives, DOIN	457	530	73	16%
Executive Director Libraries	6,289	6,483	194	3%
Public Relations, DOIN	39	124	85	217%
Supplemental Instruction	462	573	111	24%
Work-Based Learning and Industry Partnerships	609	1,022	413	68%
Grand Total	$ 88,101	$ 94,488	$ 6,387	7%

Budget Detail by Function - FY26 vs FY27
Division of Instruction - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	AVC for Division of Instruction	OER9-Open Education Resources	21	21	0	1%
	AVC Workforce Instruction	0199-Perkins	12	76	64	544%
	College Readiness	9019-Dean of College Readiness	287	292	5	2%
	Dean of Continuing Education	7028-Dir, Cont Ed	-	-	-	0%
	Dean of English & Communication	0409-Dean of English&Communication	290	304	14	5%
	Dean of Liberal Arts, Humanities & Education	0609-Dean LibArts, Humanities, & ED	220	226	6	3%
	Dean of Life and Physical Sciences	0109-Dean of Earth, Life & Natural	284	296	13	4%
	Dean of Mathematics	0209-Dean, Mathematics	218	224	6	3%
	Dean of Social & Behavioral Science	0509-Dean, Social & Behaviorial Sci	277	287	10	4%
	Dir P-16 Initiatives	2101-P-16 Initiatives	1,985	2,337	353	18%
	Executive Director Libraries	7009-Libraries	6,289	6,483	194	3%
	Public Relations, DOIN	7088-Public Relations-Dir.CT Market	39	124	85	217%
	Work-Based Learning and Industry Partnerships	7128-Workbase LearningIndustryPartn	609	1,022	413	68%
Academic/Instruction Support Total			$ 10,531	$ 11,694	$ 1,164	11%
Institutional Support	AVC for Division of Instruction	1141-AVC Academic Instruction	250	335	85	34%
	AVC Workforce Instruction	0218-Assoc V Chan DEL	151	154	3	2%
		1161-AVC Workforce Instruction	441	663	222	50%
		CCE8-Community Education	190	302	112	59%
		WRD1-AVC Workforce Research & Dev	63	63	-	0%
	College Readiness	9051-AVC for College Readiness	4,699	4,733	34	1%
	Director, Admin & Student Support Services	0298-CE Admin & Student Supp Svcs	591	638	47	8%
	Supplemental Instruction	SUP1-Supplemental Instruction	462	573	111	24%
Institutional Support Total			$ 6,846	$ 7,461	$ 615	9%
Instructional	AVC Workforce Instruction	477J-Cook and Chef	98	92	(6)	-6%
		5088-Corrections	45	67	22	48%
	College Readiness	1559-Developmental Math	2,861	3,125	264	9%
		155C-Developmental Math, Operating	204	213	9	4%
		1661-HISD Hilz Project	1	-	(1)	-100%
		2338-Dir. Languages	175	182	7	4%
		2579-ESL/Intensive English	3,200	3,450	250	8%
		257C-ESL/Intensive English, Operati	163	176	12	8%
		2599-Developmental English (INRW)	1,928	2,151	223	12%
		259C-Developmental English (INRW),	163	186	23	14%
		2798-Eng Com/Foreign Languages ESL	2,565	2,551	(14)	-1%
		3559-Workforce Student Success	-	0	0	0%
		7199-Adult Basic Education	700	800	100	14%
		7278-VAST Academy	932	939	8	1%
		9019-Dean of College Readiness	-	2	2	100%
		RIS1-Raising Ind' Success Thru Edu	172	214	42	25%
	Dean of Continuing Education	6618-Dir, Apprenticeship	36	21	(15)	-41%
		6638-Cement Masons	-	-	-	0%

Budget Detail by Function - FY26 vs FY27
Division of Instruction - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		6648-Iron Worker	47	52	5	10%
		6658-Pipefitters	-	-	-	0%
		6668-Plumbers	435	525	90	21%
		6678-Carpenters	10	10	-	0%
		6698-Asbestos Workers	9	22	14	157%
		6748-Operating Engineers	36	37	1	3%
		6798-Stationery Engineers	44	48	3	8%
		6828-Industrial Electricity, APPR	30	179	149	506%
	Dean of English & Communication	2029-Journalism	301	279	(21)	-7%
		2039-Journalism - Egalitarian	6	8	2	39%
		2509-English	8,552	8,821	269	3%
		250C-English, Operating	112	131	19	17%
		2539-Speech	1,356	1,379	23	2%
		253C-Speech/Comm/SignLng, Operatin	180	298	118	66%
		5889-Sign Language/Interpretation	472	452	(20)	-4%
	Dean of Liberal Arts, Humanities & Education	2309-Spanish	910	857	(54)	-6%
		2319-World Languages	139	195	56	40%
		231C-World Languages, Operating	137	167	30	22%
		2529-Philosophy	1,399	1,619	220	16%
		252C-Philosophy, Operating	162	268	106	65%
		2549-Humanities	376	355	(21)	-5%
		254C-Humanities/Interdisciplinary S	2	2	-	0%
		2959-Library Science	3	5	2	76%
		3139-History	4,567	4,789	221	5%
		313C-History, Operating	169	176	7	4%
		AFR9-African American Studies	4	4	-	0%
		MEX9-Mexican American Studies	4	4	(0)	-3%
	Dean of Life and Physical Sciences	1029-Biology	8,095	8,755	660	8%
		102C-Biology, Operating	550	569	18	3%
		1269-Chemistry	3,426	3,714	288	8%
		126C-Chemistry, Operating	392	449	57	14%
		1279-Geology	629	687	58	9%
		127C-Phy/Astr/Geol/Hort/Agri, Opera	303	319	16	5%
		1289-Physics	2,318	2,352	34	1%
		1329-Astronomy	364	329	(34)	-9%
		3609-Technical Math	-	5	5	100%
		5509-Applied Science	-	-	-	0%
	Dean of Mathematics	1209-Mathematics	6,383	6,935	552	9%
		120C-Mathematics, Operating	263	272	9	4%
	Dean of Social & Behavioral Science	1229-Geography	253	271	18	7%
		122C-Geography/Anthropology, Operat	162	166	4	3%

Budget Detail by Function - FY26 vs FY27
Division of Instruction - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		2499-Academic Student Success	2,589	2,805	217	8%
		249C-Student Success, Operating	190	194	5	2%
		3029-Psychology	3,346	3,344	(2)	0%
		302C-Psychology, Operating	183	189	6	3%
		3109-Economics	1,670	1,736	66	4%
		310C-Economics, Operating	164	169	5	3%
		3119-Government	3,996	4,307	311	8%
		311C-Government, Operating	70	72	3	4%
		3129-Sociology	1,442	1,486	44	3%
		312C-Sociology, Operating	160	164	4	3%
		3149-Anthropology	612	643	31	5%
	Entrepreneurial Initiatives, DOIN	7048-Business Development Contract	60	26	(34)	-56%
		7099-TALENT SOLUTIONS	341	407	66	19%
Instructional Total			$ 70,667	$ 75,219	$ 4,552	6%
Public Service	AVC Workforce Instruction	CCE8-Community Education	-	-	-	0%
	Entrepreneurial Initiatives, DOIN	7259-Workkeys	56	97	41	72%
Public Service Total			$ 56	$ 97	$ 41	72%
Staff Benefits	Dean of Life and Physical Sciences	126C-Chemistry, Operating	-	16	16	100%
Staff Benefits Total			$ -	$ 16	$ 16	100%
Grand Total			$ 88,101	$ 94,488	$ 6,387	7%

Shared Services

Budget Summary by Unit - FY26 vs FY27
Shared Services - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Artificial Intelligence	$ 75	$ 1,333	$ 1,257	1667%
AVC Enrollment Management & Success	4,000	4,560	560	14%
AVC for Instructional Services	2,491	2,695	203	8%
AVC Special Programs & Success	3,360	3,647	287	9%
AVC Student Engagement & Success, VCSS	1,070	1,332	261	24%
AVC Student Retention and Completion, SVCIS	361	405	43	12%
Board Services	682	722	39	6%
Campus Security	9,935	12,707	2,772	28%
Chancellor's Office	1,897	2,563	667	35%
Director, Faculty Academy	2,316	2,404	88	4%
Director, SACS & Compliance	416	623	206	50%
Entrepreneurial Initiatives, VCSPIE	759	850	91	12%
Executive Director Admin Srvcs	2,519	3,857	1,337	53%
Executive Director Curriculum & Instructional Assessment	1,323	1,600	277	21%
Facilities	23,995	23,755	(240)	-1%
Finance & Accounting	5,153	5,714	561	11%
Financial Aid Office, District	14,509	14,344	(165)	-1%
Foundation	1,751	2,035	283	16%
Grants Development	884	1,013	129	15%
Honors & Weekend College	371	439	68	18%

Budget Summary by Unit - FY26 vs FY27
Shared Services - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Information Technology	27,285	33,818	6,533	24%
Innovation Planning & Institutional Analytics	1,038	1,367	328	32%
Institutional Research	1,409	1,717	308	22%
Internal Audit	745	792	47	6%
Legal & Compliance	19,984	21,363	1,379	7%
Marketing & Communications	7,124	9,038	1,914	27%
Office of Process Change Management	667	990	323	48%
Office of the Ombudsman	338	476	138	41%
Procurement Operations	1,942	2,545	603	31%
Staff Senate	98	143	45	46%
SVC Finance & Administration	230	538	308	134%
System	136,323	98,895	(37,428)	-27%
Talent Engagement	5,653	6,637	985	17%
Teaching & Learning Innovation	1,277	1,479	202	16%
VC Administration & Operations	612	500	(111)	-18%
VC Administrative Services	722	839	117	16%
VC External and Governmental Relations, Transfer and Alumni Relations	1,956	2,576	620	32%
VC Instructional Innovation and Digital Strategy	8	10	2	22%

Budget Summary by Unit - FY26 vs FY27
Shared Services - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
VC Instructional Services	1,101	3,828	2,727	248%
VC Student Success	1,730	2,417	688	40%
Grand Total	$ 288,110	$ 276,564	$ (11,546)	-4%

Budget Summary by Unit - FY26 vs FY27
Chancellor - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Awards, CHAN	$ 28	$ 28	$ 0.25	1%
Board Services	682	722	39	6%
Chancellor's Office	1,897	2,563	667	35%
Artificial Intelligence	75	1,333	1,257	1667%
Foundation	1,751	2,035	283	16%
Information Technology	27,285	33,818	6,533	24%
Internal Audit	745	792	47	6%
Office of the Ombudsman	338	476	138	41%
Outreach and Strategic Partnerships	215	239	24	11%
Talent Engagement	5,653	6,637	985	17%
Grand Total	$ 38,668	$ 48,642	$ 9,974	26%

Budget Detail by Function - FY26 vs FY27
Chancellor - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Information Technology	2909-CS Tech Support	1,831	1,936	105	6%
Academic/Instruction Support Total			$ 1,831	$ 1,936	$ 105	6%
Institutional Support	Board Services	0021-Board of Trustees	682	722	39	6%
	Chancellor's Office	0001-Transfomation Budget	39	277	238	603%
		0061-Chancellor's Office	1,657	2,087	429	26%
	Artificial Intelligence	AIT1-CHIEF ARTIFICIAL INTELLIGENCE	75	1,333	1,257	1667%
		G531-Other Gen Instl Expend	200	200	-	0%
	Foundation	0481-Advancement	1,751	2,035	283	16%
	Information Technology	GAD1-Platinum Analytics Annual Subs	-	-	-	0%
		GBK1-Blackboard Ally Software Annua	117	121	4	3%
		GCD1-Volume License-Campus Site Li	916	870	(46)	-5%
		GCR1-Servicenow - IT Service Manage	366	389	23	6%
		GCS1-Carahsoft Tableau Software	92	92	-	0%
		GDV1-Cisco Smartnet	1,417	3,647	2,230	157%
		GIT1-Canvas Management System	562	588	26	5%
		GJE1-Adobe Tccta Annual Renewal	188	191	3	2%
		GOA1-Oracle - Peoplesoft Software	1,708	1,708	0	0%
		GOB1-Oracle Taleo Platform Cloud	107	107	-	0%
		GOC1-Oracle Fusion Cloud Epm	-	171	171	100%
		GSK1-Percpio HR Learning Management	50	55	5	10%
		GSN1-Synergy Corp. Technologies	43	-	(43)	-100%
		GSY1-Career Services Manager Modul	40	41	1	3%
		I001-Office of VCIT	563	546	(17)	-3%
		I021-IT Governance & Compliance	1,036	1,524	488	47%
		I101-IT Admn Svces	331	590	259	78%
		I121-IT Contracts	3,097	4,928	1,831	59%
		I141-Instrnl Tech Sw-Hw Maintenance	2,759	557	(2,202)	-80%
		I271-Enterprise Bus. App. Services	2,953	4,083	1,130	38%
		I281-Enterprise SYS Admin Services	1,848	2,002	154	8%
		I291-Auxiliary Systems & Appl Svcs	1,258	1,453	195	16%
		I301-Campus Technology Services	181	189	8	5%
		I321-IT Service Desk	773	763	(9)	-1%
		I341-Utilities/Voice&Data	875	886	11	1%
		I541-SS Network Admin	1,256	1,239	(17)	-1%
		IAY1-Student Services Projects	935	565	(370)	-40%
		IBA1-Intranet	187	77	(110)	-59%
		IBD1-Human Resource Projects	198	94	(104)	-53%

Budget Detail by Function - FY26 vs FY27
Chancellor - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
		IBE1-Financial Management Projects	166	166	-	0%
		IBI1-Sharp Copier Project	436	536	100	23%
		ICB1-System Computer Replacement PI	23	2,646	2,623	11620%
		IOH1-Data Warehouse	213	192	(20)	-9%
		IOQ1-OBIEE Campus Solutions	206	206	-	0%
		OSA1-Cyber Security	558	662	104	19%
	Internal Audit	0221-Internal Auditing	745	792	47	6%
	Office of the Ombudsman	0031-Office of the Ombudsman	338	476	138	41%
	Outreach and Strategic Partnerships	0231-Outreach & Strategic Partnersh	215	239	24	11%
	Talent Engagement	0041-Talent Relations	913	977	65	7%
		0191-Payroll	472	543	71	15%
		0201-Talent Engagement	431	788	358	83%
		1191-Talent Learning & Development	794	894	100	13%
		H191-Advanced Leadership Developmnt	14	27	13	90%
		HRB1-Benefits Office	276	421	145	53%
		HRC1-Compensation Office	1,482	1,544	61	4%
		HRE1-Talent Acquisition	854	990	136	16%
		HRR1-Employee Records	417	453	36	9%
Institutional Support Total			$ 36,810	$ 46,678	$ 9,869	27%
Student Support	Awards, CHAN	SEM1-Society Of Eagle Mentors	28	28	0.25	1%
Student Support Total			$ 28	$ 28	0.25	1%
Grand Total			$ 38,668	$ 48,642	$ 9,974	26%

Budget Summary by Unit - FY26 vs FY27
Instructional Services - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
AVC for Instructional Services	$ 2,491	$ 2,695	$ 203	8%
AVC Student Retention and Completion, SVCIS	361	405	43	12%
Director, SACS & Compliance	416	623	206	50%
Executive Director Admin Srvcs	2,519	3,857	1,337	53%
Executive Director Curriculum & Instructional Assessment	1,323	1,600	277	21%
Financial Aid Office, District	14,509	14,344	(165)	-1%
Honors & Weekend College	371	439	68	18%
Institute for Instructional Engagement & Development	2,316	2,404	88	4%
Teaching & Learning Innovation	1,277	1,479	202	16%
VC Administrative Services	722	839	117	16%
VC Instructional Innovation and Digital Strategy	8	10	2	22%
VC Instructional Services	1,101	3,828	2,727	248%
Grand Total	$ 27,414	$ 32,520	$ 5,106	19%

Budget Detail by Function - FY26 vs FY27
Instructional Services - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Executive Director Admin Srvcs	9049-Faculty Training	447	757	311	70%
	Executive Director Curriculum & Instructional Assessment	0559-Instructional Assessment	3	3	-	0%
		0569-Instructional Quality	231	309	78	34%
		1129-Cirriculum & Compliance	575	638	63	11%
	Institute for Instructional Engagement & Development	0619-Faculty Academy	84	117	33	39%
		3729-Adjunct Academy	50	71	22	43%
		CEI1-Instructional Leaders Academy	46	54	8	18%
		CIC9-Technical Support Services	485	426	(59)	-12%
		CLC1-Center For Lrng Innov-Central	575	573	(2)	0%
		CLE1-Center For Lrng Innov-East	534	558	24	4%
		CLW1-Center For Lrng Innov-West	492	593	101	20%
		DST1-Digital Storytelling	48	11	(37)	-77%
	Teaching & Learning Innovation	0611-Teaching & Learning Excellence	603	681	78	13%
		0621-Teaching & Learning Innovation	674	790	116	17%
		3289-AVC Teaching & Learning Innova	-	7	7	100%
	VC Administrative Services	ADI9-Art & Design	201	248	47	23%
	VC Instructional Innovation and Digital Strategy	IID1-Inst Innov & Digi Strat	8	10	2	22%
	VC Instructional Services	MCM9-Mission Control	84	2,381	2,297	2737%
		SEN9-Faculty Senate	103	72	(32)	-31%
Academic/Instruction Support Total			$ 5,243	$ 8,299	$ 3,056	58%
Institutional Support	AVC Student Retention and Completion, SVCIS	9029-Exec Dir, Success & Completion	354	397	43	12%
	Director, SACS & Compliance	QEP1-Quality Enhancement Plan	251	258	7	3%
	Executive Director Admin Srvcs	0129-Executive Director Admin Srvcs	1,853	2,890	1,037	56%
		PRJ9-Instructional Projects	220	210	(10)	-5%
	Executive Director Curriculum & Instructional Assessment	1129-Cirriculum & Compliance	342	448	106	31%
		SAC1-Accreditation Compliance	173	202	29	17%
	Honors & Weekend College	9039-Exec Dir Honors & Weekend Coll	303	373	70	23%
	VC Administrative Services	0411-Vice Chancellor Admin Srvcs	282	255	(27)	-10%
	VC Instructional Services	0121-VC Instruction	652	974	322	49%
		IIS1-Instructional Initiatives	121	120	(1)	-1%
		MEP1-Military Education Program	141	170	29	21%
Institutional Support Total			$ 4,691	$ 6,298	$ 1,607	34%
Instructional	AVC for Instructional Services	TUT9-Tutoring Services	2,491	2,695	203	8%
	AVC Student Retention and Completion, SVCIS	9029-Exec Dir, Success & Completion	1	1	0	2%
	Director, SACS & Compliance	QEP1-Quality Enhancement Plan	166	364	199	120%
	Honors & Weekend College	9039-Exec Dir Honors & Weekend Coll	31	36	5	15%
	VC Administrative Services	DLC9-Digital Access Center	238	336	97	41%
	VC Instructional Services	0121-VC Instruction	-	111	111	100%
Instructional Total			$ 2,927	$ 3,542	$ 615	21%
Scholarship/Fellowsh	Financial Aid Office, District	9CW1-Connect 2 Workforce Scholarshi	1,616	2,000	384	24%
		9HR1-HOUSTON RECONNECT SCHOLARSHIP	9,642	8,443	(1,198)	-12%
Scholarship/Fellowsh Total			$ 11,258	$ 10,443	$ (814)	-7%

Budget Detail by Function - FY26 vs FY27
Instructional Services - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Student Support	AVC Student Retention and Completion, SVCIS	9811-Learning College Initiatives	7	7	0	0%
	Financial Aid Office, District	0311-Financial Aid Office	3,251	3,900	649	20%
	Honors & Weekend College	PTK1-Phi Theta Kappa	37	31	(7)	-18%
	Institute for Instructional Engagement & Development	0619-Faculty Academy	0	-	(0)	-100%
Student Support Total			$ 3,296	$ 3,938	$ 642	19%
Grand Total			$ 27,414	$ 32,520	$ 5,106	19%

Budget Summary by Unit - FY26 vs FY27
Student Services - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
AVC Enrollment Management & Success	$ 4,000	$ 4,560	$ 560	14%
AVC Special Programs & Success	3,360	3,647	287	9%
AVC Student Engagement & Success, VCSS	1,070	1,332	261	24%
VC Student Success	1,730	2,417	688	40%
Grand Total	$ 10,160	$ 11,956	$ 1,796	18%

Budget Detail by Function - FY26 vs FY27
Student Services - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Institutional Support	AVC Enrollment Management & Success	1019-AVC Enrollment Mgmt & Success	73	73	(0)	-1%
		TES1-Testing Services	80	91	12	15%
	AVC Student Engagement & Success, VCSS	1011-AVC Student Engagement&Success	133	167	34	25%
	VC Student Success	0141-VC Student Services	633	664	32	5%
		0331-Convocations & Graduation	695	765	69	10%
		1099-TrainingAcademy	169	176	7	4%
Institutional Support Total			$ 1,784	$ 1,936	$ 153	9%
Student Support	AVC Enrollment Management & Success	0301-Online Student Services	1,166	1,258	92	8%
		0361-Admissions & Records	1,907	2,049	142	7%
		1019-AVC Enrollment Mgmt & Success	336	515	179	53%
		1301-Recruitment-District	242	291	49	20%
		RMG1-Mobile Go Center	40	-	(40)	-100%
		TES1-Testing Services	156	282	127	81%
	AVC Special Programs & Success	0381-International Student Support	1,175	1,205	30	3%
		0389-Intl Student Orientation	10	13	4	36%
		1101-AVC Special Programs& Success	251	259	8	3%
		1189-Ability Services & Success	510	635	125	25%
		EMC1-Vets & Mil-Affl Student Succes	705	755	50	7%
		SGN1-Sign-Language Interpreters	709	779	70	10%
	AVC Student Engagement & Success, VCSS	0321-Advising	916	1,143	227	25%
		NSO1-New Student Orientation	21	22	0	1%
	VC Student Success	0141-VC Student Services	88	94	6	7%
		1099-TrainingAcademy	18	18	-	0%
		1779-Student Experience Initiatives	126	125	(1)	-1%
		PR28-Customer Relationship Mgmt	-	575	575	100%
Student Support Total			$ 8,376	$ 10,020	$ 1,643	20%
Grand Total			$ 10,160	$ 11,956	$ 1,796	18%

Budget Summary by Unit - FY26 vs FY27
Strategic Planning and Institutional Effectiveness - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Entrepreneurial Initiatives, VCSPIE	$ 759	$ 850	$ 91	12%
Grants Development	884	1,013	129	15%
Innovation Planning & Institutional Analytics	1,038	1,367	328	32%
Institutional Research & Innovation	1,409	1,717	308	22%
Office of Process Change Management	667	990	323	48%
Staff Senate	98	143	45	46%
Grand Total	$ 4,855	$ 6,080	$ 1,225	25%

Budget Detail by Function - FY26 vs FY27
Strategic Planning and Institutional Effectiveness - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Institutional Support	Entrepreneurial Initiatives, VCSPIE	0211-Economic Develop & Entrep Init	555	637	82	15%
		SBE1-Small Bus Entrepreneurial Cnt	199	208	9	4%
	Grants Development	0501-Resource Dev Office	884	1,013	129	15%
	Innovation Planning & Institutional Analytics	0291-VC Institutional Advancement	939	1,239	300	32%
		0401-VC Innovation Planning Analytic	99	127	28	28%
	Institutional Research & Innovation	0471-Research, Analytics, Decision	1,409	1,717	308	22%
	Office of Process Change Management	PCM1-Office of Project and Change Mgmt	667	990	323	48%
	Staff Senate	SSE1-Staff Senate	98	143	45	46%
Institutional Support Total			$ 4,851	$ 6,075	$ 1,224	25%
Instructional	Entrepreneurial Initiatives, VCSPIE	SBD1-Small Business Development	4	5	1	18%
Instructional Total			$ 4	$ 5	$ 1	18%
Grand Total			$ 4,855	$ 6,080	$ 1,225	25%

Budget Summary by Unit - FY26 vs FY27
Stategic Marketing & Commuications - Summary
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Cable TV	$ 1,056	$ 1,013	$ (43)	-4%
Cable TV SW	249	256	7	3%
CIP Events	-	5	5	100%
Communication Services	176	337	161	91%
Community Development	99	123	24	24%
District-Wide Events	437	602	165	38%
Marketing & Communications	11	11	-	0%
Public Awareness	2,814	4,066	1,252	44%
VC Communications	2,282	2,626	344	15%
Grand Total	$ 7,124	$ 9,038	$ 1,914	27%

Budget Detail by Function - FY26 vs FY27
Strategic Marketing & Communication - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Communication Services	0091-Communication Services	176	337	161	91%
	Marketing & Communications	7069-SE - Communications	10	10	-	0%
		7079-Coleman - Communications	1	1	-	0%
Academic/Instruction Support Total			$ 187	$ 348	$ 161	86%
Institutional Support	CIP Events	CIP1-CIP Events	-	5	5	100%
	Community Development	0491-Community Development	99	123	24	24%
	District-Wide Events	EVE1-District-Wide Events	437	602	165	38%
	Public Awareness	PAP1-Public Awareness	2,814	4,066	1,252	44%
	VC Communications	0071-VC Communications	2,282	2,626	344	15%
Institutional Support Total			$ 5,632	$ 7,421	$ 1,789	32%
Public Service	Cable TV	1311-Cable TV	1,056	1,013	(43)	-4%
	Cable TV SW	1319-Cable TV SW	249	256	7	3%
Public Service Total			$ 1,305	$ 1,269	$ (36)	-3%
Grand Total			$ 7,124	$ 9,038	$ 1,914	27%

Budget Summary by Unit - FY26 vs FY27
External Governmental Relations, Transfers and Alumni Relations
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Almumni Affairs	$ 383	$ 451	$ 68	18%
Career and Transfer Services	831	1,063	232	28%
Governmental Relations	743	1,062	320	43%
Grand Total	$ 1,956	$ 2,576	$ 620	32%

Budget Detail by Function - FY26 vs FY27

External Governmental Relations, Transfers and Alumni Relations - Details

(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Institutional Support	Alumni Affairs	ALM1-Alumni Affairs	383	451	68	18%
	Governmental Relations	G021-Office of Government Relations	208	440	232	112%
		G121-Government Relations LBB	535	622	87	16%
Institutional Support Total			$ 1,126	$ 1,513	$ 387	34%
Student Support	Career and Transfer Services	0341-Career & Transfer Services	831	1,063	232	28%
Student Support Total			$ 831	$ 1,063	$ 232	28%
Grand Total			$ 1,956	$ 2,576	$ 620	32%

Budget Summary by Unit - FY26 vs FY27
Legal & Compliance
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Compliance Department	$ 173	$ 537	$ 364	211%
Contracts Administration	224	224	(0)	0%
EEO/Compliance	674	828	154	23%
General Counsel	9,464	6,170	(3,294)	-35%
Records Retention	907	1,025	117	13%
Risk Management	8,541	12,578	4,038	47%
Grand Total	$ 19,984	$ 21,363	$ 1,379	7%

Budget Detail by Function - FY26 vs FY27
Legal & Compliance - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Institutional Support	Compliance Department	COM1-Compliance Department	173	537	364	211%
	Contracts Administration	CAD1-Contracts Administration Dept	224	224	(0)	0%
	EEO/Compliance	EOC1-Institutional Equity/Compliance	674	828	154	23%
	General Counsel	0011-College System Counsel	1,431	1,956	525	37%
		0631-General Instl Legal Expense	8,034	4,214	(3,820)	-48%
	Records Retention	0241-Records Management Office	907	1,025	117	13%
	Risk Management	0271-Risk Management Office	385	718	333	86%
		0731-General Instl Insurance Exp	2,573	3,255	682	26%
Institutional Support Total			$ 14,402	$ 12,758	$ (1,644)	-11%
Physical Plant	Risk Management	0731-General Instl Insurance Exp	5,279	7,850	2,571	49%
Physical Plant Total			$ 5,279	$ 7,850	$ 2,571	49%
Staff Benefits	Risk Management	0731-General Instl Insurance Exp	303	755	452	149%
Staff Benefits Total			$ 303	$ 755	$ 452	149%
Grand Total			$ 19,984	$ 21,363	$ 1,379	7%

Budget Summary by Unit - FY26 vs FY27
Finance & Administration
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
Accounting	$ 1,898	$ 2,268	$ 370	19%
AVC Finance	685	742	57	8%
Campus Security	9,935	12,707	2,772	28%
Facilities	23,995	23,755	(240)	-1%
Finance and Treasury	738	772	34	5%
Office Financial Planning & Budget	846	824	(22)	-3%
Procurement - Small Business	79	74	(5)	-6%
Procurement Operations	1,862	2,471	608	33%
Student Financial Services	986	1,108	122	12%
SVC Finance & Administration	230	538	308	134%
VC Administration & Operations	612	500	(111)	-18%
Grand Total	$ 41,867	$ 45,760	$ 3,894	9%

Budget Detail by Function - FY26 vs FY27
Finance & Administration - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Academic/Instruction Support	Facilities	LTC1-Conf Trng Ctr	22	-	(22)	-100%
Academic/Instruction Support Total			$ 22	$ -	$ (22)	-100%
Auxillary	Facilities	LTC1-Conf Trng Ctr	5	-	(5)	-100%
Auxillary Total			$ 5	$ -	$ (5)	-100%
Institutional Support	Accounting	0161-Accounts Payable	885	913	27	3%
		1071-General Accounting	519	743	224	43%
		1079-Accouting & Finance Reporting	191	198	7	4%
		1111-Grants and Contracts	303	414	111	37%
	AVC Finance	0131-VC FINANCE	255	242	(13)	-5%
		FST1-FAST Program	430	500	70	16%
	Campus Security	7521-Campus Security	9,872	12,534	2,662	27%
	Facilities	0461-Mail Center	880	1,056	176	20%
		ADM1-Admin Commun Acad Complex	-	74	74	100%
		ASM1-Asset Management Dept	223	281	57	26%
		C251-AVC Facilities Constr & Planng	796	790	(6)	-1%
		LTC1-Conf Trng Ctr	20	51	30	148%
	Finance and Treasury	1061-Treasury Operations	314	324	11	3%
		CPA1-Capital Projects Accounting	368	376	8	2%
	Office Financial Planning & Budget	0171-Exec Dir Fin Control	310	232	(78)	-25%
		1081-Financial Control Office	536	592	56	11%
	Procurement - Small Business	G221-Small Business Compliance	79	74	(5)	-6%
	Procurement Operations	0181-Purchasing	1,862	2,471	608	33%
	Student Financial Services	1051-Student Financial Services	986	1,108	122	12%
	SVC Finance & Administration	0101-VC Finance & Planning	230	538	308	134%
	VC Administration & Operations	1001-VC Admin And Operations	612	500	(111)	-18%
Institutional Support Total			$ 19,672	$ 24,011	$ 4,339	22%
Physical Plant	Campus Security	7521-Campus Security	63	173	110	175%
	Facilities	7441-Environmental Safety Prog	2,050	1,707	(344)	-17%
		ADM1-Admin Commun Acad Complex	542	593	51	9%
		C261-Facilities Operations Mgmt	270	301	31	11%
		C271-Construction Prg Mgmt	178	277	99	55%
		C281-System Maintance Mgmt	19,007	18,627	(380)	-2%
Physical Plant Total			$ 22,111	$ 21,677	$ (434)	-2%
Transfers	Finance and Treasury	CPA1-Capital Projects Accounting	56	72	16	28%
Transfers Total			$ 56	$ 72	$ 16	28%
Grand Total			$ 41,867	$ 45,760	$ 3,894	9%

Budget Summary by Unit - FY26 vs FY27
System
(In Thousands)

Units	FY26	FY27	$Chg	%Chg
System	136,323	98,895	(37,428)	-27%
Grand Total	$ 136,323	$ 98,895	$ (37,428)	-27%

Budget Detail by Function - FY26 vs FY27
System - Details
(In Thousands)

Program Function	Unit Level 2	Department	FY26	FY27	$Chg	%Chg
Institutional Support	System	0169-Travel & Expense Module	162	162	-	0%
		0179-Financial Module	527	1,554	1,027	195%
		0531-Other Gen Instl Expend	7,215	5,720	(1,496)	-21%
		1031-External Auditing	278	264	(14)	-5%
		7801-Mandatory Trans & Spl Items	10,000	-	(10,000)	-100%
		9971-Budget Commitments	15,521	1,784	(13,738)	-89%
		ARM1-Armored Service	69	69	-	0%
Institutional Support Total			$ 33,772	$ 9,552	$ (24,220)	-72%
Instructional	System	9971-Budget Commitments	0	100	100	100%
Instructional Total			$ 0	$ 100	$ 100	100%
Physical Plant	System	0531-Other Gen Instl Expend	10,278	10,278	-	0%
		7801-Mandatory Trans & Spl Items	27,000	15,000	(12,000)	-44%
Physical Plant Total			$ 37,278	$ 25,278	$ (12,000)	-32%
Scholarship/Fellowship	System	9341-Impact Scholarship	193	690	497	258%
Scholarship/Fellowship Total			$ 193	$ 690	$ 497	258%
Staff Benefits	System	0601-Systemwide Staff Benefits	42,825	41,025	(1,799)	-4%
Staff Benefits Total			$ 42,825	$ 41,025	$ (1,799)	-4%
Transfers	System	7801-Mandatory Trans & Spl Items	22,256	22,251	(5)	0%
Transfers Total			$ 22,256	$ 22,251	$ (5)	0%
Grand Total			$ 136,323	$ 98,895	$ (37,428)	-27%

Appendix

Truth in Taxation

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Houston City College	713-718-5103
Taxing Unit Name	Phone *(area code and number)*
3100 Main Street, Houston, TX 77002	www.hccs.edu
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.hctax.net/Property/JurisdictionTaxRates

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 243,873,480,878
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 243,873,480,878
4.	**Prior year total adopted tax rate.**	$ 0.098802 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** ..... $ 56,418,217,449 **B. Prior year values resulting from final court decisions:** ..... - $ 50,984,958,474 **C. Prior year value loss.** Subtract B from A.[4]	$ 5,433,258,975

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 43,975,453,012 **B. Prior year disputed value:** - $ 12,032,579,553 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 31,942,873,459
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 37,376,132,434
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 281,249,613,312
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 256,966,113 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 3,919,217,798 **C. Value loss.** Add A and B. [7]	$ 4,176,183,911
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 224 **B. Current year productivity or special appraised value:** - $ 214 **C. Value loss.** Subtract B from A. [8]	$ 10
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 4,176,183,921
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 2,635,885,914
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 274,437,543,477
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 271,149,781
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 9,656,118
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 280,805,899

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: ..... $ 272,171,552,108	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 2,630,838,882	
	E. Total current year value. Add A and B, then subtract C and D.	$ 269,540,713,226
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 15,174,576,239	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 9,221,679,147	
	C. Total value under protest or not certified. Add A and B.	$ 24,396,255,386
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 293,936,968,612
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 60,544,028
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 4,165,108,737

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 4,225,652,765
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 289,711,315,847
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.096926 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

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

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.085585 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 281,249,613,312
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 240,707,481
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 8,356,185 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 2,129,236 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 6,226,949 **E.** Add Line 31 to 32D.	$ 246,934,430
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,711,315,847
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.085234 /$100

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.085234 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.085234 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.092052 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 35,996,736 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 35,996,736
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 35,996,736
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 97.22 % **B.** Enter the prior year actual collection rate. ..... 97.07 % **C.** Enter the 2024 actual collection rate. ..... 96.74 % **D.** Enter the 2023 actual collection rate. ..... 96.46 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	97.22 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 37,026,060
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.012596 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.104648 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

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

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.096926 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.096926 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.104648 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.104648 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.104648 /$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.000000 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.000000 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.104648 /$100

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

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.098802 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 274,437,543,477
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,711,315,847
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.104648 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.096926 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate ..... $ 0.104648 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. ..... $ 0.000000 /$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(6)(C) in line 21 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here ▶ Robert McCracken, M.B.A., Vice Chancellor, Administration & Operations
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative

September 16, 2026
Date

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

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Finance & Administration

HOUSTON CITY COLLEGE

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October 28, 2026