

Date of Board Meeting: July 21, 2026

Subject: Fiscal Year 2026 Budget Adjustments

Recommendation: Approval of Fiscal Year 2026 Budget Adjustments

Background and Rationale: Attached is a summary and spreadsheet documenting FY2026 Budget Adjustments for the 3rd Quarter period March 1, 2026 – May 30, 2026

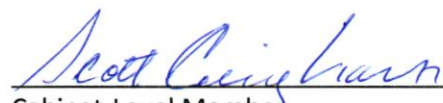
Budgetary Implications: N/A

Strategic Priority Alignment:

☐ Student Success	☐ Community Impact
☐ Resource Optimization	☒ Institutional Excellence

Resource Personnel: Scott Cunningham, Vice President of Finance

Approval:



Cabinet-Level Member



President

WHARTON COUNTY JUNIOR COLLEGE

FUND 1110 BUDGET ADJUSTMENTS

FISCAL YEAR 2026

ACCOUNT		FY 2026	1ST	2ND	3RD	4TH	
NUMBER	DESCRIPTION	APPROVED BUDGET	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1110-114-7321-60101	Marketing - Equipment Leases						-
1110-114-7322-60101	Marketing - Brochures						-
1110-114-7601-60101	Marketing - Equipment						-
1110-116-7001-60104	Discretionary - Supplies						-
1110-116-6092-60104	Discretionary PT Salaries						-
1110-1160-5468-6001	Presidential Scholars						-
1110-118-5361-6150	Other Gifts & Donations						-
1110-118-5402-6086	Wharton County Current Yr Tax	10,123,345					10,123,345
1110-118-5403-6086	Wharton County Delinquent Tax	68,542					68,542
1110-118-5404-6086	Wharton County Penalty	44,063					44,063
1110-118-5406-6086	Ft Bend Cnty Needville Current	3,872,443					3,872,443
1110-118-5407-6086	Ft Bend Cnty Needville Delinquent	53,854					53,854
1110-118-5408-6086	Ft Bend Cnty Needville Penalty	12,729					12,729
1110-118-5467-6002	Miscellaneous Income						-
1110-118-5542-6002	Transfer - Prior Years		169,869				169,869
1110-118-5567-6002	Transfer - Grant Funds						-
1110-118-5571-6002	Interest Income	285,000					285,000
1110-1191-5461-706	Rental of Facilities	1					1
1110-1191-5477-700	Sale of Surplus Items						-
1110-1193-5241-702	Bldg Maintenance - Insurance Claims						-
1110-1192-5270-701	Parking Fines	25,000					25,000
1110-1193-5361-702	Bldg Maintenance - Donations						-
1110-1193-7320-702	Bldg Maintenance - Repairs & Maintenance						-
1110-1193-7419-702	Major Repair						-
1110-1193-7603-702	Bldg Maintenance - Major Repairs						-
1110-1195-7380-704	Grounds Special Projects						-
1110-13020-5121-6002	Indirect Income Federal Grants	20,000					20,000
1110-13022-5273-6002	Return Check Fee	3,000					3,000
1110-13023-5485-606	Photocopier-Charge Back	75,000					75,000
1110-13025-5481-903	Fitness Center - Merchandise						-
1110-13025-5488-100	Fitness Center Fees	5,000					5,000
1110-13036-7351-602	Institutional Research						-
1110-1304-5360-613	Gulf Coast Medical Foundation						-
1110-1306-5361-6082	Institutional Effectiveness-Donation				17,600		17,600
1110-1401-5102-100	Academic Line Item	8,263,043					8,263,043
1110-1401-5103-100	Vocational Line Item						-
1110-1401-5203-100	Sem Hour In-District	505,920					505,920
1110-1401-5205-100	Sem Hour Out-of-District	1,376,160					1,376,160
1110-1401-5207-100	Sem Hour Out-of-State	100,800					100,800
1110-1401-5209-100	Repetitive Tuition	58,500					58,500
1110-1401-5245-100	Laboratory Fees	68,284					68,284
1110-1401-5248-100	Out-of-District Fees	2,782,135					2,782,135
1110-1401-5251-100	General Services Fees	5,646,010					5,646,010
1110-1401-5255-100	Build Use Fee In-District						-

		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
1110-1401-5256-100	Building Use Fee Out-of-District						-
1110-1401-5257-100	Sugar Land Campus Fee						-
1110-1401-5259-100	Material Costs Fee	201,898					201,898
1110-1401-5261-100	Late & Change Fees	1,080					1,080
1110-1401-5277-100	Credit by Examination Fee						-
1110-1401-5280-100	Distance Education Fee						-
1110-1401-5281-100	Liability Insurance Fee	12,805					12,805
1110-1401-5282-100	Law Enforcement Ammunition Fee	18,000					18,000
1110-1401-5284-100	Associate Degree Nursing Fees	87,965					87,965
1110-1401-5286-100	Installment Fees	190,000					190,000
1110-1401-5287-100	Late Installment Fees	80,000					80,000
1110-1401-52900-100	Technology Fees	1,080,270					1,080,270
1110-1401-5290-100	Fire Academy Materials Fees						-
1110-1401-5291-100	Surgical Tech Fees						-
1110-1401-52920-100	EMT Fees	16,950					16,950
1110-1401-52921-100	Welding Fees						-
1110-1401-52922-100	Computer Science Fees	250					250
1110-1401-52923-100	Transcript Fees	110,000					110,000
1110-1401-52930-100	Contra Revenue-Fire Fighter T & F	(3,000)					(3,000)
1110-1401-5293-100	Contra Revenue-Hazelwood T & F	(220,000)					(220,000)
1110-1401-52931-100	Contra Revenue-Law Enforcement T&I	(1,000)					(1,000)
1110-1401-52932-100	Contra Revenue-Child Prf Nurse T&F						-
1110-1401-52933-100	Contra Revenue-Clinical Precept & Child	(12,000)					(12,000)
1110-1401-5294-100	Contra Revenue-Deaf/Blind T & F	(23,000)					(23,000)
1110-1401-5295-100	Contra Revenue-Children DFPO T&F	(9,000)					(9,000)
1110-1401-5296-100	Contra Revenue-Highest RHSG T&F	(500)					(500)
1110-1401-5297-100	Contra Revenue-Foster CS T&F	(100,000)					(100,000)
1110-14022-5514-102	Cosmetology Services	13,000					13,000
1110-14025-52661-102	Fire Academy Testing Services						-
1110-14026-5229-1010	Emergency Medical Training						-
1110-14026-5275-603	NR EMT-EMS Fee						-
1110-14026-5361-102	EMS-Grants				9,973		9,973
1110-14027-5213-103	Adult Vocational Main Campus	52,938					52,938
1110-14028-5217-1010	Continuing Ed Main Campus	43,863					43,863
1110-14031-5227-1010	Children's College Wharton						-
1110-14049-5471-300	Concession Sales						-
1110-14050-5214-103	Adult Vocational Sugar Land						-
1110-14058-5228-1010	Youth Activities Tuition						-
1110-14059-5361-102	Welding-Gifts						-
1110-14104-5265-300	GED Testing	2,000					2,000
1110-14104-5266-100	Testing Services	94,700			665		95,365
1110-1413-5292-400	VCT Fees						-
1110-14181-5361-102	Associate Degree Nursing-Grants				9,973		9,973
1110-14182-5361-102	Dental Hygiene-Grant						-
1110-14182-5467-102	Dental Hygiene-Mis Rev						-
1110-14182-5513-102	Dental Hygiene Lab	7,500					7,500
1110-14183-5361-102	Rad Tech-Grants						-
1110-14184-5361-102	LVN-Grant Revenue		72,551		9,973		82,524

		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
1110-14186-5361-102	Physical Therapy Revenue						-
1110-14301-5361-100	Biology Revenue		152				152
1110-14302-5361-100	Chemistry Revenue		1,480				1,480
1110-14307-5361-100	Physics Revenue						-
1110-14500-5516-300	Music Department Productions						-
1110-14502-5512-100	Drama Productions						-
1110-14803-5515-102	Automotive Services	8,000			996		8,996
1110-1496-5264-402	Library Fines	500					500
1110-1496-5268-402	Photocopy Library	3,500					3,500
1110-1496-5272-402	Library Other	100					100
1110-1496-7320-402	Repairs & Maintenance						-
1110-1498-7428-402	Library Databases						-
1110-1498-7432-402	Catalog Service						-
1110-1498-7434-402	Non-Print Media						-
1110-1498-7435-402	Books						-
1110-20-5544-950	Transfer - Plant Funds						-
1110-20-5561-950	Transfer - Plant Repair & Replace			450,000	911,788		1,361,788
1110-20-5562-950	Transfer - LaDieu Bldg Fund	15,000					15,000
1110-20-5567-950	Transfer - Plant Capital Equipment						-
1110-20-5569-950	Transfer-MIS Funds				271,215		271,215
1110-21-5109-804	State College Work Study	32,000					32,000
1110-21-5126-804	Admin Inc - FCWSP	6,200					6,200
1110-21-5127-804	CWS Federal Portion	117,800					117,800
1110-21-5225-801	Contra-Transfer to Stat Scholarship	(250,000)					(250,000)
1110-21-5548-962	Transfer - Stat Scholar	250,000					250,000
1110-311-5541-6002	Transfer - Greer Estate	2,500					2,500
1110-50-5480-902	Transportation	7,000					7,000
	TOTAL REVENUES	35,226,148	244,052				37,152,383
		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
11	Board of Trustees	55,400			(6,463)		48,937
110	President's Office	595,805	1,193				596,998
114	Marketing and Communications	849,355	(7,486)		(1,800)		840,069
115	Resource Development	72,637					72,637
116	President's Discretionary	1,687,095	(8,215)	(32,895)			1,645,985
117	Human Resources	341,206			(6,000)		335,206
1160	Presidential Scholars						-
1161	WCJC Foundation-Staff	41,702			6,463		48,165
1191	Physical Plant General Service	795,377					795,377
1192	Campus Security	454,396		4,668			459,064
1193	Building Maintenance	907,862	118,960	478,227	911,788		2,416,837
1194	Custodial Services	521,780					521,780
1195	Ground Maintenance	373,385					373,385
1196	Utilities	451,000					451,000
1201	Northside Center El Campo	37,800					37,800
1301	VP Admin Svcs-Enroll Manage	234,949					234,949
13020	Dean of Financial and Bus Svcs	63,425					63,425

		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
13021	Payroll and Benefits	198,212			4,344		202,556
13022	Business Office	991,782					991,782
13023	Service Center	50,890					50,890
13024	Financial Aid	592,325					592,325
13025	Fitness Center	68,331					68,331
13029	Dean of Technology	147,110					147,110
13030	Director Information Technology	347,567	14,427	47,562	100,258		509,814
13031	Telephone Service	356,590					356,590
13032	Computer Services	1,396,617	(48,679)	(74,062)	(61,602)		1,212,274
13033	Help Desk/Training Services	160,641					160,641
13035	Network Services	735,909	5,000	26,500	234,215		1,001,624
13036	Institutional Research	232,559					232,559
13037	Cyber Security	88,509	43,679				132,188
1304	MIS - Project Management						-
1305	MIS - Webmaster	55,280	7,486		1,800		64,566
1306	Executive Vice President	222,173			17,600		239,773
1307	Other General Instit Expenses	690,168			(5,000)		685,168
1308	Staff Benefits	6,329,533					6,329,533
1310	Admission and Registration	527,384					527,384
1311	Database Administration	4,262					4,262
1401	VP of Instruction	351,699	2,100		23,089		376,888
1405	Instructional Assessment						-
1406	Quality Enhancement Plan						-
1407	Dean of Academic Instruction						-
1408	Dual Credit	106,936					106,936
1409	Dean of Vocational Instruction	143,862					143,862
14021	Refrigeration and Air Conditioning	222,079					222,079
14022	Cosmetology	219,263					219,263
14024	Police Academy	227,273			3,000		230,273
14025	Fire Academy						-
14026	Emergency Medical Service Tech	399,164			29,807		428,971
14027	Adult Vocational Wharton	60,130					60,130
14028	Adult Avocational Wharton	19,115					19,115
14030	Law Enforcement Inservice						-
14031	Children's College Wharton						-
14034	Director of Continuing Ed	48,700					48,700
14039	CISCO Training						-
14058	Youth Activities						-
14059	Welding	347,223					347,223
14100	AVP of Academic Affairs	256,368					256,368
14101	Counseling and Guidance	108,916					108,916
14102	Student Center	10,905					10,905
14103	Student Activities	125,909					125,909
14104	Testing	75,225					75,225
14105	Orientation	3,498					3,498
14107	Academic & Career Advising	417,155			(9,500)		407,655
14109	Recruitment	340,004					340,004
14110	Student Engagement						-

		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
1412	Distance Education	587,941					587,941
14180	Allied Health Chair	155,293		(5,200)	(50,950)		99,143
14181	Associate Degree Nursing	945,764			26,306		972,070
14182	Dental Hygiene	574,464		5,200	200		579,864
14183	Radiologic Technology	240,953					240,953
14184	LVN Wharton	446,762	72,551		26,306		545,619
14186	Physical Therapy	195,077			1,750		196,827
14189	Health Information Technology	167,774					167,774
14200	Vocational Science Chair	60,725			(6,500)		54,225
14301	Biology	503,378	2,477	1,015	85		506,955
14302	Chemistry	190,515	(88)	1,130			191,557
14303	Geology	77,165	1,342				78,507
14304	Engineering						-
14305	Mathematics	723,055	4,539	2,436	427		730,457
14306	Developmental Math	184,775			171		184,946
14307	Physics	17,201		350			17,551
14309	Kinesiology	218,282	(88)		665		218,859
14400	Math & Sciences Chair	117,628	(1,418)	(863)	(85)		115,262
14500	Communications Fine Arts Chair	113,560			(3,500)		110,060
14501	Art	45,457			(3,300)		42,157
14502	Drama	99,585					99,585
14503	English	588,972			(3,000)		585,972
14504	Foreign Languages	19,703			(293)		19,410
14505	Music	270,025			12,793		282,818
14506	College Rediness	81,639			(1,000)		80,639
14507	Speech	144,586			(1,700)		142,886
14508	Humanities						-
14600	Math, Readiness, & Justice Division	108,670	(2,666)	(2,436)	(598)		102,970
14700	Social Behavioral Sciences Chair	108,160	(626)	(376)	(3,754)		103,404
14701	History	261,662			1,832		263,494
14702	Geography	5,070					5,070
14703	Government	196,250	(88)				196,162
14704	Psychology	243,450	(88)	376			243,738
14705	Sociology	90,900					90,900
14706	Criminal Justice	43,715					43,715
14707	Early Childhood Development	118,780					118,780
14800	Technology and Business Chair	101,175					101,175
14802	Economics	66,470	626		1,922		69,018
14803	Automotive	165,304					165,304
14804	Engineering Design	86,026					86,026
14805	Electronics	104,577					104,577
14806	Agriculture	38,704					38,704
14807	Business Administration	91,034					91,034
14808	Office Administration	73,660					73,660
14809	Computer Science and Tech	169,989					169,989
14810	Paralegal Studies	50,872					50,872
14811	Human Services	78,219					78,219
14813	IT & Networking	80,640					80,640

		FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
1490	Open Computer Lab Wharton						-
1493	Learning Assistance Center	133,226			(8,589)		124,637
1496	Library	313,904			7,122		321,026
1498	Library Books Materials	158,805			(7,122)		151,683
1806	2010 Bonds-Debt Svc.						-
20	Non Mandatory Transfers						-
21	Student Aid	853,149					853,149
50	Transportation	134,700					134,700
52	Automotive Service	8,000			996		8,996
	TOTAL EXPENDITURES	34,817,830	204,938	451,632			36,706,583
	SURPLUS/(DEFICIT)	408,318	39,114	(451,632)	-	-	445,800

WHARTON COUNTY JUNIOR COLLEGE							
FUND 1210 BUDGET ADJUSTMENTS							
FISCAL YEAR 2026							
ACCOUNT		FY 2026	1ST	2ND	3RD	4TH	
NUMBER	DESCRIPTION	APPROVED BUDGET	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1210-1401-5102-100	Academic Line Item	468,895					468,895
1210-1401-5103-100	Vocational Line Item						-
1210-1401-5203-100	Sem Hour In-District	59,200					59,200
1210-1401-5205-100	Sem Hour Out-of-District	582,400	34,677		13,575		630,652
1210-1401-5207-100	Sem Hour Out-of-State	37,800					37,800
1210-1401-5209-100	Repetitive Tuition Charge						-
1210-14022-5514-102	Cosmetology Services	13,000					13,000
1210-14027-5236-103	Adult Vocational Tech	84,838					84,838
1210-14027-7001-103	Adult Vocational Supplies						-
1210-14028-5237-1010	Adult Avocational Tech	4,290					4,290
1210-14056-5236-103	Adult Vocational Richmond						
1210-14057-523-1010	Adult Avocational Richmond						
1210-14058-5228-1010	Youth Activities Tuition						-
1210-1401-5245-100	Laboratory Fees	44,209	1,806		707		46,722
1210-1401-5248-100	Out-of-District Fees	1,175,725					1,175,725
1210-1401-5251-100	General Services Fees	1,701,500	89,944		35,211		1,826,655
1210-1401-5255-100	Build Use Fee In-District						-
1210-1401-5256-100	Building Use Fee Out-of-District						-
1210-1401-5259-100	Material Costs Fees	2,700	168,931		65,921		237,552
1210-14104-5265-300	GED Testing						-
1210-14104-5266-100	Testing Services	20,000	5,268		2,062		27,330
1210-1401-5280-100	Distance Education Fee						-
1210-1401-5281-100	Liability Insurance Fee	4,200	4,124		1,614		9,938
1210-1401-5282-100	Law Enforcement Ammunition Fee	9,000					9,000
1210-1401-5290-100	Fire Academy Materials Fees						-
1210-1401-52900-100	Technology Fees	369,000	20,048		8,060		397,108
1210-1401-52920-100	EMT Fees	10,410					10,410
1210-1401-52922-100	Computer Science Fees	2,000					2,000
1210-118-5542-6002	Transfer from Prior Years						-
1210-1191-5461-706	Rental of Facilities						-
1210-1193-7320-702	Repair & Maintenance						-
1210-1193-7601-702	Bldg Maint Equip						-
1210-1193-5561-702	Richmond-Major Repairs						-
1210-20-5561-950	Transfer from Plant, Repr/Repl			14,708			14,708
1210-20-5569-950	Transfer-MIS Funds						-
	TOTAL REVENUES	4,589,167	\$324,798	\$14,708	\$127,150	\$0	5,055,823
ORG		FY 2026	1ST	2ND	3RD	4TH	
NUMBER	ORGANIZATION	APPROVED BUDGET	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	ADJUSTED BUDGET
111	Richmond Administration	\$64,105					\$64,105
114	Marketing & Communications	77,170					\$77,170
116	President's Discretionary	50,000		(2,648)			\$47,352
1191	Physical Plant General Service	146,135					\$146,135
1192	Campus Security	123,831		2,648			\$126,479
1193	Building Maintenance	201,555	(1,587)	14,708			\$214,676
1194	Custodial Services	85,568	1,587				\$87,155
1195	Ground Maintenance	42,300					\$42,300
1196	Utilities	155,000					\$155,000
13022	Business Office						\$0
13024	Financial Aid	125,990					\$125,990
13031	Telephone Service	30,725					\$30,725
13035	Network Services						\$0
1307	Other General Instit Expenses						\$0
1308	Staff Benefits						\$0
1310	Admission and Registration	132,010					\$132,010

ORG		FY 2026	1ST	2ND	3RD	4TH	
NUMBER	ORGANIZATION	APPROVED BUDGET	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	ADJUSTED BUDGET
14022	Cosmetology	207,317					\$207,317
14024	Police Academy	86,152					\$86,152
14025	Fire Academy						\$0
14026	Emergency Medical Service Tech	603,635	324,798				\$928,433
14027	Adult Vocational	133,320					\$133,320
14028	Adult Vocational	5,700					\$5,700
14039	CISCO Training	53,960					\$53,960
14058	Youth Activities						\$0
14060	City of Houston Fire Dept				127,150		\$127,150
14101	Counseling and Guidance	75,260					\$75,260
14103	Student Activities	6,100					\$6,100
14104	Testing	33,653					\$33,653
14105	Orientation	3,498					\$3,498
14109	Advising						\$0
14107	Academic and Career Advising	138,900					\$138,900
14301	Biology	170,936					\$170,936
14302	Chemistry	67,998					\$67,998
14303	Geology	11,560					\$11,560
14304	Engineering						\$0
14305	Mathematics	187,138					\$187,138
14306	Developmental Math	62,716					\$62,716
14307	Physics	7,416					\$7,416
14308	Chemical Process Technology	89,351					\$89,351
14309	Kinesiology						\$0
14501	Art						\$0
14502	Drama	14,610					\$14,610
14503	English	419,853					\$419,853
14504	Foreign Languages	12,952					\$12,952
14505	Music	7,380					\$7,380
14506	Develop English/Reading-College Rediness	13,050					\$13,050
14507	Speech	67,215					\$67,215
14508	Humanities						\$0
14701	History	250,835					\$250,835
14702	Geography						\$0
14703	Government	70,960					\$70,960
14704	Psychology	125,000					\$125,000
14705	Sociology	4,770					\$4,770
14706	Criminal Justice	22,227					\$22,227
14707	Early Childhood Development	9,104					\$9,104
14802	Economics	22,420					\$22,420
14804	Engineering Design	34,445					\$34,445
14806	Agriculture						\$0
14807	Business Administration	21,626					\$21,626
14808	Office Administration	6,155					\$6,155
14809	Computer Science and Tech	131,565					\$131,565
14810	Paralegal Studies	29,892					\$29,892
14811	Human Services	39,932					\$39,932
14813	Computer Technology & Networking	4,663					\$4,663
1493	Learning Assistance Center	80,206					\$80,206
1494	Open Lab Ft Bend Tech Center						\$0
1806	2010 Bonds-Debt Svc						\$0
	TOTAL EXPENDITURES	\$4,567,859	\$324,798	\$14,708	\$127,150	\$0	\$5,034,515
	SURPLUS/(DEFICIT)	21,308	\$0	\$0	\$0	\$0	21,308

WHARTON COUNTY JUNIOR COLLEGE

FUND 1510 BUDGET ADJUSTMENTS

FISCAL YEAR 2026

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1510-118-5542-6002	Transfer f/Prior Years						0
1510-1193-5561-702	BC-RPRS /Maint.		116,000				116,000
1510-1401-5102-100	Academic Line Item	137,328					137,328
1510-1401-5103-100	Vocational Line Item						-
1510-1401-5203-100	Sem Hour In-District	29,760					29,760
1510-1401-5205-100	Sem Hour Out-of-District	76,640					76,640
1510-1401-5207-100	Sem Hour Out-of-State	6,720					6,720
1510-1401-5209-100	Repetitive Tuition Charge						
1510-14027-5214-103	Adult Vocational	203,550					203,550
1510-14028-5214-1010	Continuing Education						
1510-14028-5217-1010	Adult Avocational	4,400					4,400
1510-1401-5245-100	Laboratory Fees	29,619					29,619
1510-1401-5248-100	Out-of-District Fees	155,920					155,920
1510-1401-5251-100	General Services Fees	282,615					282,615
1510-1401-5255-100	Build Use Fee In-District						
1510-1401-5256-100	Building Use Fee Out-of-District						
1510-14310-5259-102	Material Costs Fees	9,000					9,000
1510-1401-5281-100	Liability Insurance Fee	3,370					3,370
1510-1401-52900-100	Technology Fees	61,290					61,290
1510-20-5561-950	Transfer Repair & Replacement			1,308,570			1,308,570
1510-20-5569-950	Transfer Plant Reserves			71,788			71,788
1510-1401-5280-100	Distance Education Fee						
	TOTAL REVENUES	\$1,000,212	116,000	\$1,380,358	\$0	\$0	\$2,496,570
ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
116	President's Discretionary	\$20,000	(9,620)				10,380
120	Bay City Administration	109,895					109,895
1191	Physical Plant General Service	6,110					6,110
1192	Campus Security	76,150					76,150
1193	BC-RPRS /Maint.	11,000	163,102	1,308,570			1,482,672
1194	Custodial Services	95,676					95,676
1196	Utilities	75,200					75,200
13031	Telephone Service						0
13035	Network Services			71,788			71,788
1307	Other General Instit. Expenses						0
14026	Emergency Medical Service Tech	23,588					23,588

		FY 2026	1ST	2ND	3RD	4TH	
ORG		APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	ORGANIZATION	BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
14027	Adult Vocational	267,440					267,440
14028	Adult Avocational	4,000					4,000
14059	Welding-P/T Salaries						0
14302	Chemistry	28,161					28,161
14305	Math-P.T. salary	15,363					15,363
14307	Physics						0
14308	Chemical Processing Technology	152,139					152,139
14309	Kinesiology-PT. salary						0
14310	Nuclear Power Technology	140,304					140,304
14311	Mechanical Technician Program	72,423					72,423
14503	Eng-PT. salary	2,490					2,490
14504	Foreign Languages						0
14507	Speech-PT. salary	4,890					4,890
14701	History						0
14707	Early Childhood Development						0
14805	Electronics	7,200					7,200
14809	Computer Science and Tech	450					450
	TOTAL EXPENDITURES	\$1,112,479	\$153,482	\$1,380,358	\$0	\$0	\$2,646,319
	SURPLUS/(DEFICIT)	(\$112,267)	(\$37,482)	\$0	\$0	\$0	(\$149,749)

WHARTON COUNTY JUNIOR COLLEGE							
FUND 1610 BUDGET ADJUSTMENTS							
FISCAL YEAR 2026							
ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1610-1401-5102-100	Academic Line Item	435,989					435,989
1610-1401-5103-100	Vocational Line Item						-
1610-1401-5203-100	Sem Hour In-District	36,320					36,320
1610-1401-5205-100	Sem Hour Out-of-District	704,000					704,000
1610-1401-5209-100	Repetitive Tuition Charge						-
1610-1401-5207-100	Sem Hour Out-of-State	48,720					48,720
1610-14049-5219-1010	Children's College Sugar Land						-
1610-14027-5214-103	Adult Vocational Sugar Land	128,401					128,401
1610-14028-5218-1010	Adult Avocational Sugar Land	23,348					23,348
1610-1401-5245-100	Laboratory Fees	62,154					62,154
1610-1401-5248-100	Out-of-District Fees	1,422,115					1,422,115
1610-1401-5251-100	General Services Fees	1,968,345					1,968,345
1610-1401-5255-100	Build Use Fee In-District						-
1610-1401-5256-100	Building Use Fee Out-of-District						-
1610-1401-5257-100	Sugar Land Campus Fee	237,150					237,150
1610-1401-5259-100	Materials Cost Fees	9,149					9,149
1610-1401-5280-100	Distance Education Fee						-
1610-1401-5281-100	Liability Insurance Fee	3,150					3,150
1610-1401-5284-100	Associate Degree Nursing Fees	75,280					75,280
1610-1401-52900-100	Technology Fees	426,870					426,870
1610-1401-52922-100	Computer Science Fees	850					850
1610-14104-5265-300	GED Testing	3,000					3,000
1610-14104-5266-100	Testing Services	48,000					48,000
1610-1493-5464-100	SL Learn Lab-Scanrol				\$1,008		1,008
1610-118-5542-6002	Transfer from Prior Years						-
1610-20-5544-950	Transfer-Plant						-
1610-20-5561-950	Transfer from Plant Repr/Repl						-
1610-20-5568-950	Transfer from FBTC Construction						-
1610-20-5569-950	Transfer-MIS Funds						-
	TOTAL REVENUES	5,632,841	\$0	\$0	\$1,008	\$0	5,633,849
ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
113	Sugar Land Administration	\$95,910					\$95,910
116	President's Discretionary	45,000					\$45,000
1191	Physical Plant General Service	1,802,013					\$1,802,013
1192	Campus Security	39,350					\$39,350
1193	Building Maintenance	3,050					\$3,050
1196	Utilities	295,800					\$295,800
13022	Business Office						\$0
13024	Financial Aid	101,957					\$101,957
13031	Telephone Service						\$0
13035	Network Services						\$0
1307	Other General Instit Expenses						\$0
1308	Staff Benefits	45,000					\$45,000
1310	Admission and Registration	67,800					\$67,800

ORG		FY 2026	1ST	2ND	3RD	4TH	
NUMBER	ORGANIZATION	APPROVED BUDGET	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1401	VP of Instruction						\$0
14026	Emergency Medical Service Tech						\$0
14027	Adult Vocational	66,843					\$66,843
14028	Adult Avocational	22,363					\$22,363
14049	Children's College						\$0
14053	Business & Industry Training						\$0
14101	Counseling and Guidance	149,662					\$149,662
14103	Student Activities	5,850					\$5,850
14104	Testing	71,009					\$71,009
14105	Orientation	3,498					\$3,498
14107	Academic & Career Advising	82,521					\$82,521
14181	Associate Degree Nursing	359,078					\$359,078
14301	Biology	383,849					\$383,849
14302	Chemistry	139,585					\$139,585
14303	Geology	67,430					\$67,430
14304	Engineering						\$0
14305	Mathematics	225,251					\$225,251
14306	Remedial Math	57,822					\$57,822
14307	Physics	191,453					\$191,453
14309	Kinesiology	31,181					\$31,181
14501	Art	24,670					\$24,670
14502	Drama	38,015					\$38,015
14503	English	233,323					\$233,323
14504	Foreign Languages	41,249					\$41,249
14505	Music	70,800					\$70,800
14506	College Rediness	104,638					\$104,638
14507	Speech	154,175					\$154,175
14508	Humanities						\$0
14701	History	89,570					\$89,570
14702	Geography						\$0
14703	Government	182,105					\$182,105
14704	Psychology	136,900					\$136,900
14705	Sociology	64,050					\$64,050
14706	Criminal Justice	30,770					\$30,770
14707	Early Childhood Development	4,200					\$4,200
14802	Economics	70,800					\$70,800
14804	Engineering Design						\$0
14807	Business Administration	60,515					\$60,515
14808	Office Administration	2,100					\$2,100
14809	Computer Science and Tech	52,331					\$52,331
14810	Paralegal Studies	14,596					\$14,596
14811	Human Services	90					\$90
1492	Open Lab Sugar Land						\$0
1493	Learning Assistance Lab	80,636			1,008		\$81,644
1496	Library	136,393					\$136,393
1498	Library Books	5,000					\$5,000
	TOTAL EXPENDITURES	\$5,950,201	\$0	\$0	\$1,008	\$0	\$5,951,209
	SURPLUS/(DEFICIT)	(317,360)	\$0	\$0	\$0	\$0	(317,360)

WHARTON COUNTY JUNIOR COLLEGE								
FUND 3900 BUDGET ADJUSTMENTS								
FISCAL YEAR 2026								
			FY 2026	1ST	2ND	3RD	4TH	
ACCOUNT			APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER	DESCRIPTION		BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
3914-30-5368-903	Donations Rodeo Belt Buckles		\$ 2,100					\$ 2,100
3914-352-5468-901	Fundraising-Volleyball			\$ 5,500		\$ 7,250		\$ 12,750
3914-353-5241-901	Athletics-rodeo							\$ -
3914-353-5468-901	Fundraising-Rodeo			\$ 18,563				\$ 18,563
3914-353-54680-901	Fundraising-Rodeo Expo			\$ 5,891		\$ 23,952		\$ 29,843
3914-354-5467-901	Miscellaneous Income-Baseball				\$ 2,828			\$ 2,828
3914-354-5468-901	Fundraising-Baseball			\$ 23,572	\$ 1,200	\$ 5,190		\$ 29,962
3912-30-5467-903	Miscellaneous Dorm Income							\$ -
3918-118-5542-6002	Transfer Prior Years		\$ 143,624					\$ 143,624
3918-1307-5361-6143	Other Gifts and Donations							\$ -
3914-30-5478-903	Sale of Rodeo Stock							\$ -
3911-30-5467	Cafeteria-Misc income							\$ -
3912-30-5484-903	Dorm-Criminal Background Check		\$ 2,000					\$ 2,000
3911-30-5497-903	Cafeteria Commissions		\$ 2,500					\$ 2,500
3913-30-5492-903	Bookstore Commissions		\$ 150,000					\$ 150,000
3915-30-5517-903	Farm Operations		\$ 4,565					\$ 4,565
3911-30-5490-903	Meal Ticket		\$ 375,000					\$ 375,000
3912-30-5494-905	Mullins Hall		\$ 95,000					\$ 95,000
3912-30-5495-904	Frankie Hall		\$ 140,000					\$ 140,000
3912-30-5496-906	Brooking Hall							\$ -
3918-20-5542-6002	Transfer - Prior Years							\$ -
3918-20-5543-953	Transfer WCJC General Endow		\$ 45,000					\$ 45,000
3918-20-5547-953	Transfer - Ammann		\$ 10,000					\$ 10,000
3918-20-5567-954	Transfer-Agency Funds							\$ -
3918-20-5567-953	Transfer - Weynandt Endow		\$ 90,000					\$ 90,000
3910-118-5571-6002	Interest Income		\$ 22,000					\$ 22,000
	TOTAL REVENUES		\$ 1,081,789	\$ 53,526	\$ 4,028	\$ 36,392	\$ -	\$ 1,175,735
			FY 2026	1ST	2ND	3RD	4TH	
FUND	ORG	ORGANIZATION	APPROVED	QUARTER	QUARTER	QUARTER	QUARTER	ADJUSTED
NUMBER			BUDGET	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	BUDGET
3910	1308	Auxiliary Staff Benefits	\$70,000					\$ 70,000
3911	30	Auxiliary/Cafeteria Services						\$ -
3911	53	Other/Cafeteria Services	\$37,300					\$ 37,300
3912	30	Auxiliary/Dormitories	\$426,860					\$ 426,860
3912	53	Other/Dormitories						\$ -
3912	14103	Student Activities	\$64,147					\$ 64,147
3914	351	Athletic Administration	\$119,383			\$-4,290		\$ 115,093
3914	352	Women's Volleyball	\$67,226	\$5,500		\$7,250		\$ 79,976
3914	353	Rodeo	\$118,309	\$24,454		\$23,952		\$ 166,715
3914	354	Baseball	\$148,364	\$23,572	\$4,028	\$9,480		\$ 185,444
3915	51	College Farm	\$4,700					\$ 4,700
3918	1307	Other General Instit Expenses	\$25,500					\$ 25,500
	TOTAL EXPENDITURES		\$ 1,081,789	\$ 53,526	\$ 4,028	\$ 36,392	\$ -	\$ 1,175,735
		SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -