

Date of Board Meeting: August 18, 2026

Subject: Fiscal Year 2027 Operating Budget

Recommendation: Approve the operating budget for Fiscal Year 2027.

Background and Rationale:

The proposed Fiscal Year (FY) 2027 Operating and Auxiliary Budgets have been developed to support the College's mission while maintaining fiscal responsibility and long-term financial sustainability. The budgets reflect anticipated revenues and expenditures necessary to support instructional programs, student services, institutional operations, and auxiliary activities for the fiscal year.

The FY 2027 budget continues to prioritize investments that advance the College's strategic direction, including student success initiatives, workforce and academic program expansion, employee compensation and benefits, facility maintenance and improvements, technology infrastructure, and operational support. Budget development incorporated projected state appropriations, local property tax revenues, tuition and fee revenue, auxiliary operations, and other funding sources, while considering known cost increases and institutional priorities.

The proposed budgets were developed through a collaborative process involving division leaders and the Executive Cabinet, with expenditures aligned to available resources and the College's strategic priorities. Administration believes the proposed budgets provide the resources necessary to support College operations while maintaining sound fiscal stewardship.

Approval of the FY 2027 Operating and Auxiliary Budgets will authorize the administration to expend funds in accordance with the adopted budgets and applicable Board policies.

Budgetary Implications: FY2027 Budget presented under separate cover

Strategic Priority Alignment:

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

Resource Personnel: Amanda Allen, Ed.D.; President

Approval:



President



Wharton County Junior College

Office of the President

August 18, 2026

EXECUTIVE SUMMARY:

Based on projected revenue and expenditures, the Fiscal Year 2027 unrestricted fund budget is balanced based on total expenditures of \$47,368,653 and total revenue of \$47,368,653.

The FY27 auxiliary fund budget is balanced based on total expenditures of \$1,341,559 and total revenue of \$1,341,559.

EXPENDITURES:

Total Expenditures = \$47,368,653

Estimated FY27 expenditures represent an increase of \$920,285 (2.0%) compared to FY26 budgeted amount and include the following substantive changes:

- Salary adjustments and 2% increase (plus benefits) = \$1,200,000
- State mandated benefits increase (8% of current) = \$250,000
- Additional positions in Payroll (1) and IT (2) = \$174,245
- Annual UHSL lease increase = \$50,000
- Longevity stipend = -\$54,000
- Long Term Disability = -\$50,000
- Credit Card Charges = -\$50,000
- Building Insurance Reduction = -\$100,000

REVENUE:

Total Revenue = \$47,368,653

Estimated FY27 revenue represents an increase of \$920,285 (2.0%) compared to FY26 budgeted amount and includes the following components:

- State appropriations = \$9,137,394
- Student tuition and fees = \$20,884,728
- Local maintenance tax = \$16,385,531
 - Based on a tax rate of \$0.15351 / \$100 valuation.

AUXILIARY:

The auxiliary fund budget is balanced by using a transfer of \$325,894 from prior year funds.



Wharton County Junior College

FY27 Unrestricted Operating Budget

Organization	Organization Title	FY 26 Adopted Budgeted	FY 27 Proposed Budget	FY 27 vs FY 26
11	Board Of Trustees	55,400	31,000	(24,400)
20	Nonmandatory Transfers	0	0	0
21	Student Aid	853,149	895,000	41,851
50	Transportation	134,700	24,700	(110,000)
52	Automotive Service	8,000	8,000	0
110	President's Office	595,805	558,156	(37,649)
111	Richmond Campus	64,105	64,105	0
113	Sugar Land Campus	95,910	92,910	(3,000)
114	Marketing and Communications	926,525	857,020	(69,505)
115	Resource Development	72,637	72,237	(400)
116	President's Discretionary	1,802,095	1,975,198	173,103
117	Human Resources	341,206	339,821	(1,385)
118	TASB Salary Adjustment + GPI		1,000,000	1,000,000
1161	WCJC Fdn. Staff	41,702	41,702	0
1191	Physical Plant General Service	2,749,635	2,641,651	(107,984)
1192	Campus Security	693,727	720,072	26,345
1193	Building Maintenance	1,123,467	1,153,975	30,508
1194	Custodial Services	703,024	730,611	27,587
1195	Ground Maintenance	415,685	416,385	700
1196	Utilities	977,000	957,000	(20,000)
1201	Northside Center El Campo	37,800	37,800	0
1301	Vice Pres of Adm. Services	234,949	222,528	(12,421)
1305	MIS-Webmaster	55,280	75,800	20,520
1306	Institutional Effectiveness/VPA	222,173	229,360	7,187
1307	Other General Instit Expenses	690,168	552,000	(138,168)
1308	Staff Benefits	6,374,533	6,719,801	345,268
1310	Admission and Registration	727,194	710,796	(16,398)
1311	Database Administration	4,262	0	(4,262)
1401	VP Of Instruction	351,699	356,754	5,055
1408	Dual Credit	106,936	110,186	3,250
1409	Dean of Vocational Instruction	143,862	149,125	5,263
1412	Distance Education	587,941	587,941	0
1493	Learning Labs	294,068	274,558	(19,510)
1496	Learning Center	450,297	455,905	5,608
1498	Library Books Materials	163,805	168,255	4,450
13020	Dean Of Financial And Bus Svcs	63,425	66,700	3,275
13021	Payroll and Benefits	198,212	272,457	74,245
13022	Business Office	991,782	1,021,632	29,850
13023	Service Center	50,890	50,890	0
13024	Financial Aid	820,272	799,019	(21,253)
13025	Fitness Center	68,331	21,000	(47,331)
13029	Vice President of Technology	147,110	143,110	(4,000)
13030	Information Systems Services	347,567	439,999	92,432
13031	Telephone Service	387,315	383,605	(3,710)
13032	Computer Services	1,396,617	1,315,032	(81,585)
13033	Help Desk/ Training Services	160,641	178,361	17,720
13035	Network Services	735,909	922,273	186,364
13036	Institutional Research	232,559	216,734	(15,825)
13037	Cyber Security	88,509	131,448	42,939
14021	Refrigeration and Air Conditioning	222,079	226,696	4,617
14022	Cosmetology	426,580	408,578	(18,002)
14024	Police Academy	313,425	340,047	26,622
14026	Emergency Medical Service Tech	1,026,387	765,245	(261,142)
14027	Adult Vocational	527,733	336,880	(190,853)

14028	Adult Avocational	51,178	59,778	8,601
14034	Director Of Continuing Ed	48,700	184,510	135,810
14039	CISCO Training	53,960	0	(53,960)
14060	HFD- Emergency Medical Service Tech	0	438,668	438,668
14100	Dean of Student Success	256,368	234,191	(22,177)
14101	Counseling And Guidance	333,838	342,458	8,620
14102	Student Center	10,905	8,905	(2,000)
14103	Student Activities	137,859	135,909	(1,950)
14104	Testing	179,887	194,482	14,595
14105	Orientation	10,494	10,496	2
14107	Academic and Career Advising	638,576	599,709	(38,867)
14109	Recruitment	340,004	352,272	12,268
14180	Allied Health Chair	155,293	238,290	82,997
14181	Associate Degree Nursing	1,304,842	1,291,226	(13,616)
14182	Dental Hygiene	574,464	676,892	102,428
14183	Radiologic Technology	240,953	243,302	2,349
14184	LVN WHARTON	446,762	451,037	4,275
14186	Physical Therapy	195,077	194,361	(716)
14189	Health Information Technology	167,774	163,273	(4,501)
14200	Vocational Science Div Chair	60,725	58,025	(2,700)
14301	Biology	1,058,163	1,043,214	(14,949)
14302	Chemistry	426,259	358,091	(68,168)
14303	Geology	156,155	146,707	(9,448)
14305	Mathematics	1,150,807	1,052,291	(98,516)
14306	College Readiness Math	305,313	293,936	(11,377)
14307	Physics	216,070	144,181	(71,889)
14308	Chemical Processing Technology	241,490	208,650	(32,840)
14309	Kinesiology	249,463	198,041	(51,422)
14310	Nuclear Power Technology	140,304	157,170	16,866
14311	Mechanical Technician Program	72,423	72,523	100
14500	Communications Fine Arts Chair	113,560	63,100	(50,460)
14501	Art	70,127	69,677	(450)
14502	Drama	152,210	152,425	215
14503	English	1,244,638	1,167,463	(77,175)
14504	Foreign Languages	73,904	31,913	(41,991)
14505	Music	348,205	340,325	(7,880)
14506	College Readiness English	199,327	218,790	19,463
14507	Speech	370,866	401,111	30,245
14600	Math & Physical Sciences Div Chair	108,670	44,613	(64,057)
14700	Social Behavioral Sciences Chr	108,160	57,275	(50,885)
14701	History	602,067	616,313	14,246
14702	Geography	5,070	5,070	0
14703	Government	449,315	440,315	(9,000)
14704	Psychology	505,350	495,950	(9,400)
14705	Sociology	159,720	158,890	(830)
14706	Criminal Justice	96,712	96,200	(512)
14707	Early Childhood Development	132,084	115,894	(16,190)
14800	Technology and Business Chair	101,175	105,836	4,661
14802	Economics	159,690	158,690	(1,000)
14803	Automotive	165,304	174,804	9,500
14804	Engineering Design	120,471	111,671	(8,800)
14805	Electronics	111,777	115,575	3,798
14806	Agriculture	38,704	47,875	9,171
14807	Business Administration	173,175	158,014	(15,161)
14808	Office Administration	81,915	85,001	3,086
14809	Computer Science and Tech	354,335	395,444	41,109
14810	Legal Assistant	95,360	94,203	(1,157)
14811	Human Services	118,241	31,946	(86,295)
14813	Information Technology & Networking	85,303	76,606	(8,697)
Grand Total		46,448,368	47,368,653	920,285



Wharton County Junior College

FY27 Unrestricted Revenue

Budget Number	Description	FY26 Approved	Inc/(Dec)	FY27 Proposed
	<u>State Funds</u>			
1110-1401-5102-100	State Appropriations	\$ 9,305,255	\$ (199,861)	\$ 9,105,394
1110-1401-5103-100	Vocational Line Item	-	-	-
1110-21-5109-804	State College Work Study	32,000	-	32,000
	Total State Funds	9,337,255	(199,861)	9,137,394
	<u>Federal Funds</u>			
1110-13020-5121-6002	Indirect Income Federal Grants	20,000	10,000	30,000
1110-21-5126-804	Admin Inc - FCWSP	6,200	(1,200)	5,000
1110-21-5127-804	CWS Federal Portion	117,800	(32,800)	85,000
	Total Federal Funds	144,000	(24,000)	120,000
	<u>Local Funds: Tuition</u>			
1110-1401-5203-100	Sem Hour In-District	631,200	6,912	638,112
1110-1401-5204-100	Tuition Reversal	-	-	-
1110-1401-5205-100	Sem Hour Out-of-District	2,739,200	(45,096)	2,694,104
1110-1401-5207-100	Sem Hour Out-of-State	194,040	(6,468)	187,572
1110-1401-5209-100	Repetitive Tuition Charge	58,500	-	58,500
1110-14027-5213-103	Adult Vocational Main Campus	256,488	(7,938)	248,550
1110-14050-5214-103	Adult Vocational Sugar Land	128,401	(68,401)	60,000
1110-14028-5217-1010	Continuing Ed Main Campus	48,263	(8,863)	39,400
1310-14051-5218-1010	Continuing Ed Sugar Land	23,348	(23,348)	-
1110-14049-5219-1010	Children's College Sugar Land	-	-	-
1110-14706-5220-603	Law Enforcement Inservice	-	-	-
1110-21-5225-801	Contra-Transfer to Stat Scholarship	(250,000)	-	(250,000)
1110-14031-5227-1010	Children's College Wharton	-	-	-
1210-14056-5236-103	Adult Vocational Richmond	84,838	(34,838)	50,000
1210-14057-5237-1010	Adult Avocational Richmond	4,290	-	4,290
	Total Student Tuition	3,918,568	(188,040)	3,730,528
	<u>Local Funds: Student Fees</u>			
1110-1401-5245-100	Laboratory Fees	204,266	(9,266)	195,000
1110-1401-5248-100	Out-of-District Fees	5,535,895	(355,895)	5,180,000
1110-1401-5249-100	Fees Reversal	-	-	-
1110-1401-5251-100	General Services Fees	9,598,470	(313,470)	9,285,000
1110-1401-5255-100	Build Use Fee In-District	-	-	-
1110-1401-5256-100	Building Use Fee Out-of-District	-	-	-
1110-1401-5257-100	Sugar Land Campus Fee	237,150	(17,150)	220,000
1110-1401-5259-100	Material Costs Fee	222,747	(71,647)	151,100
1110-1401-5261-100	Late & Change Fees	1,080	3,920	5,000
1110-1496-5264-402	Library Fines	500	(500)	-
1110-14104-5265-300	GED Testing	5,000	(3,000)	2,000
1110-14104-5266-100	Testing Services	162,700	7,300	170,000
1110-1496-5268-402	Photocopy Library	3,500	1,500	5,000



Wharton County Junior College

FY27 Unrestricted Revenue

Budget Number	Description	FY26 Approved	Inc/(Dec)	FY27 Proposed
1110-1192-5270-701	Parking Fines	25,000	(17,500)	7,500
1110-1496-5272-402	Library Other	100	-	100
1110-13022-5273-6002	Return Check Fee	3,000	-	3,000
1110-1401-5281-100	Liability Insurance Fee	23,525	4,475	28,000
1110-1401-5282-100	Law Enforcement Ammunition Fee	27,000	(5,000)	22,000
1110-1401-5284-100	Associate Degree Nursing Fees	163,245	(18,245)	145,000
1110-1401-5286-100	Installment Fees	190,000	(115,000)	75,000
1110-1401-5287-100	Late Installment Fees	80,000	50,000	130,000
1110-1401-52900-100	Technology Fees	1,937,430	(73,430)	1,864,000
1110-1401-52920-100	EMT Fees	27,360	(2,360)	25,000
1110-1401-52921-100	Welding Fees	-	-	-
1110-1401-52922-100	Computer Science Fees	3,100	3,400	6,500
1110-1401-52923-100	Transcript Fees	110,000	(60,000)	50,000
1110-1401-5293-100	Contra Revenue - Hazelwood T & F	(220,000)	(25,000)	(245,000)
1110-1401-52930-100	Contra Revenue - Fire Fighter T & F	(3,000)	-	(3,000)
1110-1401-52931-100	Contra Revenue - Law Enforcement T & F	(1,000)	(1,000)	(2,000)
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)	13,000	(10,000)
1110-1401-5295-100	Contra Revenue - Children DFPO T & F	(9,000)	4,000	(5,000)
1110-1401-5296-100	Contra Revenue - Highest RHSG T & F	(500)	500	-
1110-1401-5297-100	Contra Revenue - Foster CS T & F	(100,000)	85,000	(15,000)
1110-1401-52970-100	Contra Revenue - Adoption T & F	-	(70,000)	(70,000)
1110-1401-52989-100	Contra Revenue - ROAR T & F	-	(65,000)	(65,000)
	Total Student Fees	18,192,568	(1,038,368)	17,154,200
	Total Student Tuition and Fees	22,111,136	(1,226,408)	20,884,728
	Gifts and Donations			
1110-118-5361-6150	Other Gifts & Donations	-	-	-
	Total Gifts and Donations	-	-	-
	Local Maintenance Tax			
1110-118-5402-6086	Wharton County Current Yr Tax	10,123,345	1,296,170	11,419,515
1110-118-5403-6086	Wharton County Delinquent Tax	68,542	21,458	90,000
1110-118-5404-6086	Wharton County Penalty	44,063	35,937	80,000
1110-118-5406-6086	Ft Bend Cnty Needville Current	3,872,443	833,573	4,706,016
1110-118-5407-6086	Ft Bend Cnty Needville Delinquent	53,854	6,146	60,000
1110-118-5408-6086	Ft Bend Cnty Needville Penalty	12,729	17,271	30,000
	Total Local Maintenance Tax	14,174,976	2,210,555	16,385,531
	Other Local Income			
1110-1191-5241-700	Insurance Claims	-	-	-
1110-118-5363-6002	Unrealized Gains/Losses	-	-	-



Wharton County Junior College

FY27 Unrestricted Revenue

Budget Number	Description	FY26 Approved	Inc/(Dec)	FY27 Proposed
1110-1191-5461-706	Rental of Facilities	1	(1)	-
1110-118-5462-6002	Cash Discounts Taken	-	-	-
1110-118-5467-6002	Miscellaneous Other Income	-	-	-
1110-118-5468-6002	Fundraising	-	-	-
1110-1191-5477-700	Gain/Loss - Sale/Disposal Assets	-	-	-
1110-50-5480-902	Transportation	7,000	(7,000)	-
1110-13025-5488-100	Fitness Center Fees	5,000	-	5,000
1110-118-5571-6002	Interest Income	285,000	215,000	500,000
	Total Other Local Income	297,001	207,999	505,000
	Transfers			
1110-311-5541-6002	Transfer-Greer Estate	2,500	-	2,500
1110-118-5542-6002	Transfer-Prior Years	-	-	-
1110-20-5544-950	Transfer-Plant Funds	-	-	-
1110-20-5561-950	Transfer-Repair & Replacement	-	-	-
1110-20-5562-950	Transfer-LaDieu Bldg Fund	15,000	-	15,000
1110-118-5567-6002	Transfer-Grant Funds	-	-	-
1110-20-5569-950	Transfer-MIS Funds	-	-	-
	Total Transfers	17,500	-	17,500
	Total E & G Income	46,081,868	968,285	47,050,153
	Department Sales and Services			
1110-14500-5511-300	Fine Arts Series	-	-	-
1110-14502-5512-100	Drama Productions	-	-	-
1110-14182-5513-102	Dental Hygiene Lab	7,500	(2,000)	5,500
1110-14022-5514-102	Cosmetology Services	26,000	(13,000)	13,000
1110-14803-5515-102	Automotive Services	8,000	2,000	10,000
1110-14500-5516-300	Music Department Productions	-	-	-
1110-54-5519-102	Refrigeration/AC Services	-	-	-
1110-14049-5471-1010	Concession Sales	-	-	-
1110-13023-5485-606	Photocopier-Charge Back	75,000	(35,000)	40,000
	Total Department Sales and Services	116,500	(48,000)	68,500
	Student Aid Income			
1110-21-5548-962	Transfer-Stat Scholar	250,000	-	250,000
	Total Student Aid Income	250,000	-	250,000
	Total	\$ 46,448,368	\$ 920,285	\$ 47,368,653



Wharton County Junior College

FY27 Auxiliary Budget

Fund	Organization	Organization Title	2026 Adopted Budget	Adjusted 2027	FY'27 vs FY '26
3911	30	Cafeteria Services	\$370,950	\$397,500	\$26,550
	53		\$10,500	\$12,500	\$2,000
3912	14103		\$64,147	\$65,297	\$1,150
	30	Dormitories	\$55,910	\$50,800	(\$5,110)
	53		\$26,800	\$27,800	\$1,000
3914	351	Athletic Administration	\$119,383	\$94,461	(\$24,922)
	352	Women's Volleyball	\$86,141	\$157,319	\$71,178
	353	Rodeo	\$118,309	\$132,307	\$13,998
	354	Baseball	\$148,364	\$303,375	\$155,011
3915	51	College Farm	\$4,700	\$4,700	\$0
3918	1307	Other General Instit Expenses	\$25,500	\$25,500	\$0
	1308	Staff Benefits	\$70,000	\$70,000	\$0
Grand Total			\$1,100,704	\$1,341,559	\$240,855



Wharton County Junior College

FY27 Auxiliary Revenue

Budget Number	Description	FY26 Approved	Inc/(Dec)	FY27 Proposed
	Other Local Income			
3918-1307-5361-6143	Other Gifts and Donations		\$ -	\$ -
3914-353-5368-903	Donations Rodeo Buckles	2,100	-	2,100
3911-118-5462-6002	Cash Discounts Taken		-	
3914-354-5467-901	Miscellaneous Income		-	
3914-352-5468-901	Fundraising-VB		10,000	10,000
3914-353-5468-901	Fundraising-Rodeo		10,000	10,000
3914-353-54680-901	Fundraising-Rodeo Event		35,000	35,000
3914-354-5468-901	Fundraising-BB		35,000	35,000
3912-30-5469-903	Forfeited Deposits		-	
3918-231-5474-706	Rental of Facilities	-	-	-
3914-30-5478-903	Sale of Rodeo Stock		-	
3912-30-5484-903	Dorm - Criminal Background Checks	2,000	(500)	1,500
3912-30-5487-903	Dorm Damage Reimbursements		-	
3911-30-5497-903	Cafeteria Commission	2,500	-	2,500
	Total Other Local Income	6,600	89,500	96,100
			-	
3913-30-5492-903	Book Store Commissions	150,000	(50,000)	100,000
	Total Book Store Commissions	150,000	(50,000)	100,000
	Other Auxiliary Enterprises			
3915-30-5517-903	Farm Operations	4,565	-	4,565
3911-30-5490-903	Meal Ticket	375,000	25,000	400,000
3912-30-5494-905	Mullins Hall	95,000	5,000	100,000
3912-30-5495-904	Frankie Hall	140,000	5,000	145,000
3912-30-5496-906	Brooking Hall	-	-	-
	Total Other Aux Enterprises	614,565	35,000	649,565
	Transfers			
3918-118-5542-6002	Transfer - Prior Years	143,624	182,270	325,894
3918-20-5543-953	Transfer Gen WCJC Endowment	45,000	-	45,000
3918-20-5547-953	Transfer - Ammon	10,000	-	10,000
3918-20-5567-954	Transfer - Agency Funds		-	
3918-20-5561-954	Transfer from Reserve Rep and Rep		-	
3918-20-5567-953	Trf from Weynandt Endowment Inc	90,000	-	90,000
	Total Transfers	288,624	182,270	470,894
3910-118-5571-6002	Interest Income	22,000	3,000	25,000
	Total Interest Income	22,000	3,000	25,000
3914-352-5703-901	Grant Local Revenue		-	
	Total Local Grant Revenue	-	-	-
	Total	\$ 1,081,789	\$ 259,770	\$ 1,341,559