Wharton County Junior College

Board of Trustees
Agenda Item

Date of Board Meeting: November 17, 2026

Recommendation: Approval of Fiscal Year 2026 Budget Adjustments

Background and Rationale:

Attached is a summary and spreadsheet documenting FY2026 Budget Adjustments for the 4th Quarter period June 1, 2026 – August 31, 2026.

Budgetary Implications: N/A

Resource Personnel: Scott Cunningham, VP of Finance and Administration

Approval:

Scott Cunningham
Cabinet-Level Member

10/20/26
President

WHARTON COUNTY JUNIOR COLLEGE
FUND 1110 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
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	Institututional 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

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1110-1401-5251-100	General Services Fees	5,646,010					5,646,010
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						-
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						-

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
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
1110-14186-5361-102	Physical Therapy Revenue						-
1110-14301-5361-100	Biology Revenue		152			208	360
1110-14302-5361-100	Chemistry Revenue		1,480			45	1,525
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	190,000	1,551,788
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			190,253	37,342,636

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED 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)		(120,827)	1,525,158
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				(18,304)	777,073
1192	Campus Security	454,396		4,668		18,306	477,370
1193	Building Maintenance	907,862	118,960	478,227	911,788	199,499	2,616,336
1194	Custodial Services	521,780					521,780
1195	Ground Maintenance	373,385					373,385

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
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
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				70,900	663,225
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)	120,023	805,191
1308	Staff Benefits	6,329,533				(170,662)	6,158,871
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	21,344	450,315
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				27,418	76,118
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

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
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						-
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	208	507,163
14302	Chemistry	190,515	(88)	1,130		45	191,602
14303	Geology	77,165	1,342				78,507
14304	Engineering						-
14305	Mathematics	723,055	4,539	2,436	427	(5,705)	724,752
14306	Developmental Math	184,775			171		184,946
14307	Physics	17,201		350		5,880	23,431
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)	(5,562)	104,498
14501	Art	45,457			(3,300)	(3,404)	38,753
14502	Drama	99,585				10,175	109,760
14503	English	588,972			(3,000)	54,445	640,417
14504	Foreign Languages	19,703			(293)	(1,600)	17,810
14505	Music	270,025			12,793	5,963	288,781
14506	College Rediness	81,639			(1,000)	(64,518)	16,121
14507	Speech	144,586			(1,700)	6,264	149,150
14508	Humanities						-
14600	Math, Readiness, & Justice Division	108,670	(2,666)	(2,436)	(598)	(175)	102,795
14700	Social Behavioral Sciences Chair	108,160	(626)	(376)	(3,754)	114	103,518
14701	History	261,662			1,832		263,494
14702	Geography	5,070				330	5,400
14703	Government	196,250	(88)			(330)	195,832
14704	Psychology	243,450	(88)	376			243,738
14705	Sociology	90,900				3,732	94,632
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				(320)	164,984
14804	Engineering Design	86,026				(2,749)	83,277
14805	Electronics	104,577					104,577
14806	Agriculture	38,704					38,704

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
14807	Business Administration	91,034					91,034
14808	Office Administration	73,660				2,750	76,410
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
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				36,693	889,842
50	Transportation	134,700					134,700
52	Automotive Service	8,000			996	320	9,316
	TOTAL EXPENDITURES	34,817,830	204,938	451,632	1,232,183	190,253	36,896,836
	SURPLUS/(DEFICIT)	408,318	39,114	(451,632)	(1,232,183)	-	445,800

WHARTON COUNTY JUNIOR COLLEGE
FUND 1210 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
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 NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH 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)		(28,945)	$18,407
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		0	$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				501	$31,226
13035	Network Services						$0
1307	Other General Instit Expenses						$0
1308	Staff Benefits						$0
1310	Admission and Registration	132,010				(501)	$131,509

ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
14022	Cosmetology	207,317				4,812	$212,129
14024	Police Academy	86,152				4,085	$90,237
14025	Fire Academy						$0
14026	Emergency Medical Service Tech	603,635	324,798			107,073	$1,035,506
14027	Adult Vocational	133,320				(22,748)	$110,572
14028	Adult Avocational	5,700					$5,700
14039	CISCO Training	53,960					$53,960
14034	Director of Continuing Education					22,748	$22,748
14058	Youth Activities						$0
14060	City of Houston Fire Dept				127,150	(107,073)	$20,077
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 anad Career Advising	138,900					$138,900
14301	Biology	170,936				51,113	$222,049
14302	Chemistry	67,998					$67,998
14303	Geology	11,560				(2,400)	$9,160
14304	Engineering						$0
14305	Mathematics	187,138				20,958	$208,096
14306	Developmental Math	62,716				(15,200)	$47,516
14307	Physics	7,416					$7,416
14308	Chemical Process Technology	89,351				(19,768)	$69,583
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				(362)	$250,473
14702	Geography						$0
14703	Government	70,960				362	$71,322
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				(7,978)	$14,442
14804	Engineering Design	34,445					$34,445
14806	Agriculture						$0
14807	Business Administration	21,626				2,220	$23,846
14808	Office Administration	6,155				1	$6,156
14809	Computer Science and Tech	131,565				(1)	$131,564
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				(8,897)	$71,309
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
1510-1193-5567-702	BC-Bldg Maint/Other NonMand Transfer					266,256	266,256
1510-120-5567-400	BC-Operations/Other NonMand Transfer					49,161	49,161
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
1510-14027-5567-103	BC-Adult Voc/Other NonMand Transfer					82,324	82,324
1510-14028-5214-1010	Continuing Education					13,140	13,140
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						
1510-14042-5567-102	BC-High Volt CE/Other NonMand Transfer					9,100	9,100
1510-1401-5256-100	Building Use Fee Out-of-District						
1510-14310-5259-102	Material Costs Fees	9,000					9,000
1510-14310-5567-102	BC-Nuc Pwer/Other NonMand Transfer					224,797	224,797
1510-14312-5567-102	BC-Nuc Cyb Sec/Other NonMand Trans					86,484	86,484
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		183,196	1,491,766
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	$914,458	$3,411,028

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)			(5,001)	5,379
120	Bay City Administration	109,895				49,161	159,056
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		266,256	1,748,928

ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
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
14027	Adult Vocational	267,440				82,324	349,764
14028	Adult Avocational	4,000				13,140	17,140
14042	High Voltage Electricity					9,100	9,100
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				183,196	335,335
14309	Kinesiology-PT. salary						0
14310	Nuclear Power Technology	140,304				224,797	365,101
14311	Mechanical Technician Program	72,423				1,400	73,823
14312	Nuclear Cyber Security					86,485	86,485
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				3,600	10,800
14809	Computer Science and Tech	450					450
	TOTAL EXPENDITURES	$1,112,479	$153,482	$1,380,358	$0	$914,458	$3,560,777
	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-Scantrol				$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				($2,989)	$92,921
116	President's Discretionary	45,000				(37,876)	$7,124
1191	Physical Plant General Service	1,802,013					$1,802,013
1192	Campus Security	39,350				998	$40,348
1193	Building Maintenance	3,050				1,920	$4,970
1196	Utilities	295,800				17,829	$313,629
13022	Business Office						$0
13024	Financial Aid	101,957				(12,463)	$89,494
13031	Telephone Service						$0
13035	Network Services						$0
1307	Other General Instit Expenses						$0
1308	Staff Benefits	45,000				2,510	$47,510
1310	Admission and Registration	67,800				71	$67,871

ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
1401	VP of Instruction						$0
14026	Emergency Medical Service Tech						$0
14027	Adult Vocational	66,843				36,082	$102,925
14028	Adult Avocational	22,363				(4,005)	$18,358
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				(7,491)	$75,030
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				30,746	$255,997
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				3,980	$237,303
14504	Foreign Languages	41,249					$41,249
14505	Music	70,800				0	$70,800
14506	College Rediness	104,638					$104,638
14507	Speech	154,175				(3,980)	$150,195
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				(1,349)	$29,421
14707	Early Childhood Development	4,200					$4,200
14802	Economics	70,800				(12,502)	$58,298
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	(2,624)	$79,020
1496	Library	136,393				(8,857)	$127,536
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

ACCOUNT NUMBER	DESCRIPTION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
3912-20-5561-950	Dorms-Trf fr Repair & Replace					$ 135,000	$ 135,000
3914-30-5368-903	Donations Rodeo Belt Buckles	$ 2,100					$ 2,100
3914-352-5468-901	Fundraising-Volleyball		$ 5,500		$ 7,250	$ 3,930	$ 16,680
3914-353-5241-901	Athletics-rodeo						$ -
3914-353-5468-901	Fundraising-Rodeo		$ 18,563			$ 7,957	$ 26,520
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	$ 5,000	$ 34,962
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				$ 37,287	$ 412,287
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	$ 189,174	$ 1,364,909

FUND	ORG NUMBER	ORGANIZATION	FY 2026 APPROVED BUDGET	1ST QUARTER ADJUSTMENTS	2ND QUARTER ADJUSTMENTS	3RD QUARTER ADJUSTMENTS	4TH QUARTER ADJUSTMENTS	ADJUSTED BUDGET
3910	1308	Auxiliary Staff Benefits	$70,000					$ 70,000
3911	30	Auxiliary/Cafeteria Services					$153,604	$ 153,604
3911	53	Other/Cafeteria Services	$37,300				$1,901	$ 39,201
3912	30	Auxiliary/Dormitories	$426,860				-$1,901	$ 424,959
3912	53	Other/Dormitories						$ -
3912	14103	Student Activities	$64,147					$ 64,147
3914	351	Athletic Administration	$119,383			-$4,290	-$3,886	$ 111,207
3914	352	Women's Volleyball	$67,226	$5,500		$7,250	$7,816	$ 87,792
3914	353	Rodeo	$118,309	$24,454		$23,952	$19,957	$ 186,672
3914	354	Baseball	$148,364	$23,572	$4,028	$9,480	$11,683	$ 197,127
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	$ 189,174	$ 1,364,909
		SURPLUS/(DEFICIT)	$ -	$ -	$ -	$ -	$ -	$ -