



August 10, 2025

MEMORANDUM

TO: Board of Trustees

FROM: Jason Morrison, President

RE: 2025-26 Budget Proposal

Please review the attached Fiscal Year 2025-26 Budget Request & Prior Year Comparison.

Major items of note in the 2025-26 budget are as follows:

1. Increase in Property Tax Revenue of \$2,930,126 (10.16%). Based on the current tax rate.
2. Tuition/fees are higher even with our participation in the State of Texas FAST program. Total for next year is projected at \$12,324,379.
3. Current figures under the new State funding formula indicate an increase of approximately \$3,275,807 based on 2026 Performance Funding runs.
4. FAST revenue is projected at \$ 1,041,040. Pending current year payments to allow us to project a different amount.
5. Salaries have been adjusted to reflect a 3% cola and a 2% movement down the scale. Detail and statistics are included in the salary and benefits section.
6. Operations and Maintenance costs up \$1,860,330 or 7.68%. An analysis is provided in that section.
7. Capital Reserve budgetary funding is set at \$2,691,080 or 3.77%. This number will change as revenue changes.
8. Contingency Funding - \$5,418,678. This number will change as the net budget changes.

TRINITY VALLEY
COMMUNITY COLLEGE
— ATHENS
100 Cardinal Drive
Athens, Texas 75751
(903) 677-TVCC

TRINITY VALLEY
COMMUNITY COLLEGE
— TERRELL
I-20 at Wilson Road
P.O. Box 668
Terrell, Texas 75160
(972) 563-9573

TRINITY VALLEY
COMMUNITY COLLEGE
— PALESTINE
Hwy. 19 North at 287
P.O. Box 2530
Palestine, Texas 75802
(903) 729-0256

TVCC
HEALTH SCIENCE CENTER
800 Hwy. 243 West
Kaufman, Texas 75142
(972) 932-4309

Trinity Valley Community College (Palestine ISD Only) Fiscal Year 2025-2026 Budget Cover Page August 11, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$30,072, which is a 4.15 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,810.

The members of the governing body voted on the budget as follows:

FOR:	Steve Grant	Dr. Doug Curran
	Dr. Terry Eason	Dr. Clayton Gautreaux
	Ginger Morton	Bettye Mayfield
	Ron Day	Randy Perry

AGAINST:

PRESENT and not voting:

ABSENT: Dr. Charlie Risinger

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.045040/100	\$0.045040/100
No-New-Revenue Tax Rate:	\$0.043484/100	\$0.041609/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.043873/100	\$0.041711/100
Voter-Approval Tax Rate:	\$0.047382/100	\$0.045047/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Trinity Valley Community College (Palestine ISD Only) secured by property taxes: \$0

Trinity Valley Community College (Excluding Palestine ISD)

Fiscal Year 2025-2026

Budget Cover Page

August 11, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,261,910, which is a 8.87 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,239,837.

The members of the governing body voted on the budget as follows:

FOR:	Steve Grant	Dr. Doug Curran
	Dr. Terry Eason	Dr. Clayton Gautreaux
	Ginger Morton	Bettye Mayfield
	Ron Day	Randy Perry

AGAINST:

PRESENT and not voting:

ABSENT: Dr. Charlie Risinger

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.113660/100	\$0.113660/100
No-New-Revenue Tax Rate:	\$0.108787/100	\$0.104515/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.109333/100	\$0.105246/100
Voter-Approval Tax Rate:	\$0.118079/100	\$0.113665/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Trinity Valley Community College (Excluding Palestine ISD) secured by property taxes: \$0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	FISCAL YEAR 2025 - 2026														
2	BUDGET REQUESTS & PRIOR YEAR COMPARISON														
3	as of														
4		FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Original Budget	FY 24-25 Amended as of 4/30/2025	FY 24-25 Actuals YTD as of 4/30/2025	FY 24-25 Projected	Diff in FY 24-25 Budget vs Projected	FY 25-26 Requested	2025-2026 vs 2024-2025 Amend.	Diff by %			
5	Tuition & Fees	\$ 11,748,247	\$ 11,886,350	\$ 11,018,350	\$ 11,403,846	\$ 11,403,846	\$11,954,216	\$ 12,324,379	920,533	\$ 12,324,379	\$ 920,533	8.07%			
6	Grants	22,239	43,769	41,327	40,000	40,000	12,296	40,000	40,000	\$ 40,000	0	0.00%			
7	Sales & Services	139,987	139,164	148,321	141,452	141,452	126,158	147,268	5,816	\$ 147,268	5,816	4.11%			
8	Athletics	39,519	21,627	25,167	22,000	22,000	15,436	22,000	-	\$ 22,000	0	0.00%			
9	Housing	812,447	984,995	1,034,974	1,097,699	1,097,699	979,525	1,124,504	26,805	\$ 1,124,504	26,805	2.44%			
10	Food Service	1,225,270	1,512,821	1,613,205	1,693,703	1,693,703	1,686,688	1,790,614	103,297	\$ 1,790,615	96,912	5.72%			
11	Bookstore	1,849,835	2,003,744	1,917,163	1,902,588	1,902,588	1,395,604	2,088,217	185,629	\$ 2,203,900	301,312	15.84%			
12	Other Auxiliary Income	21,285	19,665	22,044	22,300	22,300	20,515	22,300	-	\$ 23,050	750	3.36%			
13	Other Income	132,298	170,976	466,921	381,365	381,365	127,181		(381,365)	\$ 192,441	(188,924)	-49.54%			
14	State Appropriations	10,286,862	10,284,552	12,299,161	12,656,897	12,656,897	11,590,240	14,744,448	2,087,551	\$ 15,932,704	3,275,807	25.88%			
15	State Funds Benefits Paid	2,672,827	2,765,127	2,941,666	2,894,613	2,894,613	1,986,423	2,894,613	-	\$ 3,022,447	127,834	4.42%			
16	Ad Valorem Taxes	21,121,452	23,230,676	26,191,226	29,144,403	29,144,403	27,683,155	28,568,864	(575,539)	\$ 32,095,899	2,951,496	10.13%			
17	Gifts	1,995	290,000	38,000	-	-	-	300,000	-	\$ -	-	#DIV/0!			
18	Investment Income	117,208	746,141	1,715,790	1,480,880	1,480,880	987,498	1,633,762	152,882	\$ 1,421,190	(59,690)	-4.03%			
19	Other Sources	4,164,037	2,263,334	1,436,260	1,041,040	1,041,040	338,020	1,361,376	320,336	\$ 1,041,040	0	0.00%			
20															
21	Total Revenues	\$ 54,355,506	\$ 56,362,941	\$ 60,909,575	\$ 63,922,786	\$ 63,922,786	\$ 58,902,955	\$ 67,062,345	\$ 2,885,945	\$ 71,381,437	\$ 7,458,651	11.67%			
22															
23	Expenses														
24															
25	Personnel														
26															
27	Administration	\$ 3,623,829	\$ 3,610,375	\$ 3,449,821	\$ 3,579,885	\$ 3,594,885	\$ 2,243,142	\$ 3,364,713	(230,172)	\$ 3,916,675	\$ 321,790	8.95%			
28	Faculty FT	8,800,357	9,176,644	9,356,887	9,217,278	9,197,128	5,931,936	\$ 8,897,904	(299,224)	\$ 9,415,759	218,631	2.38%			
29	Faculty PT	1,809,436	1,893,912	2,168,146	2,061,567	2,072,567	1,635,116	\$ 2,452,674	380,107	2,092,620	20,053	0.97%			
30	Staff FT	6,889,816	7,803,654	8,741,396	9,924,182	9,929,332	6,344,598	\$ 9,516,897	(412,435)	10,649,406	720,074	7.25%			
31	Staff PT (No Benefits)	619,765	612,706	545,869	559,756	599,756	436,588	\$ 654,882	55,126	580,381	(19,375)	-3.23%			
32	Student	75,664	71,500	79,655	136,258	138,258	101,515	\$ 152,273	14,015	162,194	23,936	17.31%			
33															
34	Total Salaries	\$ 21,818,866	\$ 23,168,791	\$ 24,341,774	\$ 25,478,926	\$ 25,531,926	\$ 16,692,895	\$ 25,039,343	\$ (492,584)	\$ 26,817,035	\$ 1,285,109	5.03%			
35															
36	Benefits														
37															
38	Benefits - TVCC Paid and State Paid Insura	\$ 4,887,480	\$ 4,855,908	\$ 4,993,483	\$ 5,135,648	\$ 5,135,648	\$3,215,405	\$ 4,823,108	(\$312,541)	\$5,647,941	\$512,293	9.98%			
39	Benefits - TVCC Paid Retirement	947,975	916,820	1,088,565	1,029,620	1,029,620	739,782	\$ 1,109,673	80,053	1,088,303	58,683	5.70%			
40	Benefits - State Paid Retirement	730,737	816,169	861,584	787,401	787,401	591,881	\$ 887,822	100,421	817,301	29,900	3.80%			
41	Payroll Taxes	1,590,091	1,699,499	1,797,051	1,949,138	1,949,138	1,226,439	\$ 1,839,659	(109,480)	2,051,509	102,371	5.25%			
42	Other Benefits	484,374	463,437	470,749	499,518	501,518	345,230	\$ 517,845	16,327	573,233	71,715	14.30%			
43															
44	Total Benefits	\$ 8,640,657	\$ 8,751,833	\$ 9,211,432	\$ 9,401,325	\$ 9,403,325	\$ 6,118,737	\$ 9,178,106	\$ (225,220)	\$ 10,178,287	\$ 774,962	8.24%			
45															
46	Total Personnel	\$ 30,459,523	\$ 31,920,624	\$ 33,553,206	\$ 34,880,251	\$ 34,935,251	\$ 22,811,632	\$ 34,217,448	\$ (717,803)	\$ 36,995,322	\$ 2,060,071	5.90%			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	BUDGET REQUESTS & PRIOR YEAR COMPARISON														
3	as of														
4		FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Original Budget	FY 24-25 Amended as of 4/30/2025	FY 24-25 Actuals YTD as of 4/30/2025	FY 24-25 Projected	Diff in FY 24-25 Budget vs Projected	FY 25-26 Requested	2025-2026 vs 2024-2025 Amend.	Diff by %			
47															
48	Maintenance and Operations														
49															
50	Travel	\$ 690,026	\$ 950,656	\$ 1,034,675	\$ 1,664,632	\$ 1,642,777	905,192	\$ 1,197,827	(444,950)	\$ 1,870,356	\$ 227,579	13.85%			
51	Supplies and Materials	1,527,791	1,632,557	1,817,999	2,568,657	2,591,031	1,386,497	\$ 2,215,282	(375,749)	2,706,390	115,359	4.45%			
52	Bookstore Purchases for Resale	1,593,025	1,436,778	1,623,592	1,810,000	1,805,000	1,186,011	\$ 1,808,000	3,000	1,818,000	13,000	0.72%			
53	Library Resources	217,252	243,163	243,652	251,135	252,450	113,322	\$ 265,028	12,578	254,135	1,685	0.67%			
54	Equipment and Furniture	1,089,158	1,275,127	1,922,759	2,164,777	2,319,303	1,043,766	\$ 2,223,855	(95,448)	1,760,727	(558,576)	-24.08%			
55	Repairs and Maintenance	617,754	1,325,184	1,205,137	1,416,776	1,581,157	684,325	\$ 1,488,865	(92,292)	1,928,349	347,192	21.96%			
56	Major Repairs	481,599	-	20,029	475,000	98,800	93,067	\$ 315,000	216,200	350,000	251,200	254.25%			
57	Services	4,791,336	4,897,555	5,160,859	6,334,451	6,352,823	4,266,527	\$ 6,115,882	(236,941)	6,893,581	540,758	8.51%			
58	Payments for Collections of Taxes	502,290	608,512	665,909	748,500	748,500	570,222	\$ 727,701	(20,799)	864,365	115,865	15.48%			
59	Institutional Scholarships	1,770,988	2,211,561	2,330,812	2,627,713	2,671,960	2,377,919	\$ 2,699,200	27,240	2,918,970	247,010	9.24%			
60	Communications	464,447	606,220	749,710	915,311	907,801	355,985	\$ 549,248	(358,553)	929,581	21,780	2.40%			
61	Utilities	1,025,533	1,060,138	1,113,022	1,210,172	1,232,972	729,111	\$ 1,131,966	(101,006)	1,342,608	109,636	8.89%			
62	Memberships and Dues	171,841	176,050	175,459	296,025	290,864	95,470	\$ 189,877	(100,987)	300,272	9,408	3.23%			
63	Insurance	639,798	919,506	1,179,870	1,401,730	1,401,666	996,502	\$ 1,402,848	1,182	1,729,866	328,200	23.41%			
64	Interest Expense	-	-	-	-	-	-	\$ -	-	-	-	-			
65	Other Expenses	(77,638)	1,112,669	111,847	332,500	316,546	105,837	\$ 335,927	19,381	406,780	90,234	28.51%			
66		-	-	-	-	-	-	\$ -	-	-	-	-			
67	Total Maintenance and Operations	\$ 15,505,201	\$ 18,455,676	\$ 19,355,331	\$ 24,217,379	\$ 24,213,650	14,909,753	\$ 22,666,506	\$ (1,547,144)	\$ 26,073,980	\$ 1,860,330	7.68%			
68															
69	Other Expenditures														
70															
71	Bad Debt Expense	291,765	305,161	207,344	350,000	350,000	-	250,000	(100,000)	250,000	(100,000)	-28.57%			
72	Bond and Lease Principal Payments	25,000													
73															
74	Total Expenses	\$ 46,281,489	\$ 50,681,461	\$ 53,115,881	\$ 59,447,630	\$ 59,498,901	\$ 37,721,385	\$ 57,133,954	\$ (2,364,947)	\$ 63,319,302	\$ 3,820,401	6.42%			
75															
76	Capital Reserve and Other														
77															
78	Contingency Funding	\$ -	\$ -	\$ -	\$ 2,065,267	\$ 2,013,996	\$ -	\$ -	\$ (2,013,996)	\$ 5,371,055	\$ 3,357,059	166.69%			
79	Capital Reserve Funding	-	-	-	2,409,889	2,409,889	-	-	(2,409,889)	2,691,080	281,191	11.67%			
80															
81	Total Capital Reserve and Other	\$ -	\$ -	\$ -	\$ 4,475,156	\$ 4,423,885	\$ -	\$ -	\$ (4,423,885)	\$ 8,062,135	\$ 3,638,250	82.24%			
82															
83	Total Expense Budget	\$ 46,281,489	\$ 50,681,461	\$ 53,115,881	\$ 63,922,786	\$ 63,922,786	\$ 37,721,385	\$ 57,133,954	\$ (6,788,832)	\$ 71,381,437	\$ 7,458,651	11.67%			
84															
85	Revenues over Expenses	\$ 8,074,017	\$ 5,681,480	\$ 7,793,694	\$ -	\$ -	\$ 21,181,570	\$ 9,928,391	\$ 9,674,777	\$ (0)	\$ (0)				
86															
87	Explanation of Excess Balance in Revenues Over Expenses														
88															

REVENUE

2025-2026

Tuition and Fees:

Estimated based on current year to date plus estimated through 8/31/2025. See Exhibit A.

Grants Administrative Expense Reimbursement:

Estimated based on current and prior years.

Sales & Services:

Estimated based on current and prior years and includes print shop income, cosmetology income, copy machine and TVCC ranch cattle sales. See Exhibit B.

Athletics:

Estimated based on current and prior years and includes gate receipts, programs, and misc. athletic income. See Exhibit C.

Housing:

Estimated based on current and prior years. Plus, approved price increases if any. See Exhibit D.

Food Service:

Estimated based on current and prior years. Plus, approved price increases, if any. See Exhibit E.

Bookstore:

Estimated based on current and prior years. See Exhibit F.

Other Auxiliary Income:

Estimated based on current and prior years and includes leases and rental income (oil and gas etc.), vending and agency reimbursements. See Exhibit G.

Other Income:

Estimated based on current and prior years and includes testing fees, judicial fees, reinstatement fees and TDCJ reimbursements. See Exhibit H.

State Appropriation:

Based on changes in State Appropriations. See Exhibit I. At the time of publication many questions remain unanswered regarding the new formula funding model. The budget used is from preliminary projections from the State. Future funding will be for a single upcoming year, not a biennium.

Projecting a \$3,275,807 more for 2026 over 2025. See Exhibit I.

State Funds Benefits Paid:

Based on current payment allocations from the State for health insurance and retirement allocations. HEGI received from the State.

Ad Valorem Taxes:

Based on preliminary projections from appraisal districts and calculated using the current tax rate. Certifications are due July 25th. After that time calculations will be made to calculate Truth in Taxation rates to determine if we are above the voter approval rate. See attached Exhibits K.

Investment Income:

Estimated based on current and prior years.

Other Sources:

This will include based on current projections. This currently includes \$1,041,040 for anticipated FAST reimbursements from the State. This revenue may be reclassified when more information is provided regarding how this revenue must be classified and reported in the Annual Financial Report.

**EXHIBIT A
TUITION AND FEES**

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	As of 4/30/2025	As of	As of	Summer	Projected	Requested
								8/31/2024	4/30/2024	Estimated	8/31/2025	Budget
							YTD Actuals			On Prior Year		
11-01-00000-400010-01	IN-DISTRICT : Athens (ATHE)	(\$404,040)	(\$431,147)	(\$417,347)	(\$622,152)	(\$622,152)	(\$410,537.52)	(\$417,347.11)	(414,352)	(\$2,995)	(\$413,533)	(\$413,533)
11-01-00000-400010-02	IN-DISTRICT : Palestine Satellite (PALE)	(\$663)	(\$9,633)	(\$21,746)	(\$21,746)	(\$21,746)	(\$7,839.00)	(\$21,746.40)	(21,746)	\$0	(\$7,839)	(\$7,839)
11-01-00000-400010-03	IN-DISTRICT : Terrell Satellite (TERR)	(\$166,522)	(\$170,899)	(\$188,515)	(\$191,565)	(\$191,565)	(\$172,587.75)	(\$188,514.89)	(188,632)	\$117	(\$172,471)	(\$172,471)
11-01-00000-400010-04	IN-DISTRICT : Kaufman Workforce (KAUF)	(\$640)	\$0	(\$273)	(\$273)	(\$273)	(\$117.00)	(\$273.00)	(273)	\$0	(\$117)	(\$117)
11-01-00000-400010-05	IN-DISTRICT : Texas Dept of Corrections (TDCJ)	(\$811)	(\$530)	(\$936)	(\$936)	(\$936)	\$0.00	(\$936.00)	(936)	\$0	\$0	\$0
11-01-00000-400010-06	IN-DISTRICT : Online (ONLN)	(\$1,133,936)	(\$1,125,800)	(\$1,226,170)	(\$1,215,576)	(\$1,215,576)	(\$1,203,436.92)	(\$1,226,169.89)	(1,093,638)	(\$132,531)	(\$1,335,968)	(\$1,335,968)
11-01-00000-400010-07	IN-DISTRICT : Terrell Health Science Ct (THSC)	(\$116,610)	(\$133,614)	(\$120,196)	(\$117,700)	(\$117,700)	(\$134,493.45)	(\$120,196.05)	(118,324)	(\$1,872)	(\$136,365)	(\$136,365)
11-01-00000-400010-08	IN-DISTRICT : Palestine Wkfrce Edu Ctr (PWEC)	(\$14,313)	(\$6,895)	(\$1,248)	(\$1,950)	(\$1,950)	\$0.00	(\$1,248.00)	(1,248)	\$0	\$0	\$0
11-01-00000-400010-09	IN-DISTRICT : Dual Credit (DUAL)	(\$413,485)	(\$419,192)	(\$446,783)	(\$446,471)	(\$446,471)	(\$489,578.35)	(\$446,783.36)	(446,198)	(\$585)	(\$490,163)	(\$490,163)
11-01-00000-400020-01	OUT OF DISTRICT : Athens (ATHE)	(\$311,148)	(\$317,150)	(\$280,128)	(\$317,291)	(\$279,291)	(\$307,155.57)	(\$279,291.65)	(277,464)	(\$2,664)	(\$309,819)	(\$309,819)
11-01-00000-400020-02	OUT OF DISTRICT : Palestine Satellite (PALE)	(\$63,800)	(\$50,631)	(\$58,927)	(\$58,576)	(\$58,576)	(\$59,336.40)	(\$58,927.34)	(58,576)	(\$351)	(\$59,687)	(\$59,687)
11-01-00000-400020-03	OUT OF DISTRICT : Terrell Satellite (TERR)	(\$93,685)	(\$105,180)	(\$101,190)	(\$100,605)	(\$100,605)	(\$99,058.84)	(\$101,190.43)	(101,424)	\$234	(\$98,825)	(\$98,825)
11-01-00000-400020-04	OUT OF DISTRICT : Kaufman Workforce (KAUF)	\$0	\$0	(\$191)	(\$191)	(\$191)	\$0.00	(\$191.10)	(191)	\$0	\$0	\$0
11-01-00000-400020-05	OUT OF DISTRICT : Texas Dept of Corrections (TDCJ)	(\$379,271)	(\$288,995)	(\$169,389)	(\$171,807)	(\$171,807)	(\$158,459.65)	(\$169,388.70)	(171,177)	\$1,788	(\$156,672)	(\$156,672)
11-01-00000-400020-06	OUT OF DISTRICT : Online (ONLN)	(\$1,127,021)	(\$1,142,408)	(\$1,029,639)	(\$1,087,686)	(\$1,087,686)	(\$1,155,007.03)	(\$1,029,639.40)	(950,752)	(\$78,887)	(\$1,233,894)	(\$1,233,894)
11-01-00000-400020-07	OUT OF DISTRICT : Terrell Health Science Ct (THSC)	(\$145,868)	(\$153,099)	(\$168,277)	(\$171,690)	(\$171,690)	(\$176,082.48)	(\$168,277.20)	(168,129)	(\$148)	(\$176,231)	(\$176,231)
11-01-00000-400020-08	OUT OF DISTRICT : Palestine Wkfrce Edu Ctr (PWEC)	(\$18,876)	(\$17,597)	(\$9,984)	(\$11,740)	(\$11,740)	\$0.00	(\$9,984.00)	(9,984)	\$0	\$0	\$0
11-01-00000-400020-09	OUT OF DISTRICT : Dual Credit (DUAL)	(\$322,714)	(\$355,093)	(\$345,587)	(\$353,862)	(\$353,862)	(\$476,377.95)	(\$345,587.30)	(351,420)	\$5,833	(\$470,545)	(\$470,545)
11-01-00000-400030-01	NON RESIDENT : Athens (ATHE)	(\$372,030)	(\$372,323)	(\$455,145)	(\$450,150)	(\$450,150)	(\$416,913.35)	(\$455,145.00)	(448,650)	(\$6,495)	(\$423,408)	(\$423,408)
11-01-00000-400030-02	NON RESIDENT : Palestine Satellite (PALE)	(\$2,850)	(\$900)	(\$2,700)	(\$2,700)	(\$2,700)	(\$6,845.00)	(\$2,700.00)	(2,700)	\$0	(\$6,845)	(\$6,845)
11-01-00000-400030-03	NON RESIDENT : Terrell Satellite (TERR)	(\$10,650)	(\$24,690)	(\$33,750)	(\$33,750)	(\$33,750)	(\$39,549.97)	(\$33,750.00)	(33,750)	\$0	(\$39,550)	(\$39,550)
11-01-00000-400030-04	NON RESIDENT : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400030-05	NON RESIDENT : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400030-06	NON RESIDENT : Online (ONLN)	(\$211,369)	(\$243,600)	(\$305,635)	(\$307,022)	(\$307,022)	(\$271,203.50)	(\$305,634)	(272,852)	(\$32,782)	(\$303,985)	(\$303,985)
11-01-00000-400030-07	NON RESIDENT : Terrell Health Science Ct (THSC)	(\$4,650)	(\$12,450)	(\$13,650)	(\$14,250)	(\$14,250)	(\$20,975.00)	(\$13,650)	(15,150)	\$1,500	(\$19,475)	(\$19,475)
11-01-00000-400030-08	NON RESIDENT : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400030-09	NON RESIDENT : Dual Credit (DUAL)	\$0	(\$2,400)	(\$2,400)	(\$2,400)	(\$2,400)	(\$1,635.00)	(\$2,400)	(2,400)	\$0	(\$1,635)	(\$1,635)
11-01-00000-400080-01	TUITION - EXEMPTIONS : Athens (ATHE)	\$99,282	(\$136,326)	\$53,184	\$103,348	\$103,348	\$258,726.75	\$53,184.29	\$53,348.09	(\$164)	\$258,563	\$258,563
11-01-00000-400080-02	TUITION - EXEMPTIONS : Palestine Satellite (PALE)	\$11,310	\$6,786	\$7,254	\$7,254	\$7,254	\$4,563.00	\$7,254.00	\$7,254.00	\$0	\$4,563	\$4,563
11-01-00000-400080-03	TUITION - EXEMPTIONS : Terrell Satellite (TERR)	\$35,880	\$9,657	\$21,177	\$21,177	\$21,177	\$6,344.40	\$21,177.43	\$21,177.43	\$0	\$6,344	\$6,344
11-01-00000-400080-04	TUITION - EXEMPTIONS : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
11-01-00000-400080-05	TUITION - EXEMPTIONS : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$1,226	\$397	\$397	\$1,733.70	\$1,225.50	\$396.60	\$829	\$2,563	\$2,563
11-01-00000-400080-06	TUITION - EXEMPTIONS : Online (ONLN)	\$383,874	\$449,115	\$490,082	\$514,013	\$514,013	\$521,548.60	\$490,082.04	\$443,627.19	\$46,455	\$568,003	\$568,003
11-01-00000-400080-07	TUITION - EXEMPTIONS : Terrell Health Science Ct (THSC)	\$0	\$6,045	\$1,868	\$1,868	\$1,868	\$507.00	\$1,868.10	\$1,868.10	\$0	\$507	\$507
11-01-00000-400080-08	TUITION - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400080-09	TUITION - EXEMPTIONS : Dual Credit (DUAL)	\$556,217	\$575,532	\$557,914	\$554,832	\$554,832	\$827,569.00	\$557,914	\$557,761.60	\$152	\$827,721	\$827,721
11-01-00000-400110-01	STATE FUNDED CONT. EDUCATION : Athens (ATHE)	(\$48,204)	(\$65,061)	(\$37,580)	(\$45,808)	(\$45,808)	(\$31,095.50)	(\$37,579.50)	(\$34,237.50)	(\$3,342)	(\$34,438)	(\$34,438)
11-01-00000-400110-02	STATE FUNDED CONT. EDUCATION : Palestine Satellite (PALE)	\$0	(\$1,344)	(\$400)	(\$300)	(\$300)	(\$11,520.00)	(\$400.00)	(\$300.00)	(\$100)	(\$11,620)	(\$11,620)
11-01-00000-400110-03	STATE FUNDED CONT. EDUCATION : Terrell Satellite (TERR)	\$0	(\$264)	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
11-01-00000-400110-04	STATE FUNDED CONT. EDUCATION : Kaufman Workforce (KAUF)	(\$910)	(\$5,672)	(\$4,744)	(\$3,954)	(\$3,954)	(\$5,712.00)	(\$4,743.50)	(\$3,413.50)	(\$1,330)	(\$7,042)	(\$7,042)
11-01-00000-400110-05	STATE FUNDED CONT. EDUCATION : Texas Dept of Corrections (TDCJ)	\$880	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
11-01-00000-400110-06	STATE FUNDED CONT. EDUCATION : Online (ONLN)	(\$36,675)	(\$48,875)	(\$36,054)	(\$39,529)	(\$39,529)	(\$889.00)	(\$36,054.00)	(\$29,329.00)	(\$6,725)	(\$7,614)	(\$7,614)
11-01-00000-400110-07	STATE FUNDED CONT. EDUCATION : Terrell Health Science Ct (THSC)	(\$2,995)	(\$1,835)	(\$11,850)	(\$9,136)	(\$9,136)	(\$5,497.00)	(\$11,849.50)	(\$7,736.00)	(\$4,114)	(\$9,611)	(\$9,611)
11-01-00000-400110-08	STATE FUNDED CONT. EDUCATION : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-400110-09	STATE FUNDED CONT. EDUCATION : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-400210-01	TUTION - NON FUNDED : Athens (ATHE)	(\$1,422)	(\$14,240)	(\$11,839)	(\$13,370)	(\$13,370)	(\$6,836.00)	(\$11,839)	(11,189)	(\$650)	(\$7,486)	(\$7,486)
11-01-00000-400210-02	TUTION - NON FUNDED : Palestine Satellite (PALE)	(\$264)	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-03	TUTION - NON FUNDED : Terrell Satellite (TERR)	(\$150)	\$150	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-04	TUTION - NON FUNDED : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-05	TUTION - NON FUNDED : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-06	TUTION - NON FUNDED : Online (ONLN)	(\$10,581)	(\$6,237)	(\$4,804)	(\$6,185)	(\$6,185)	(\$3,687.00)	(\$4,804)	(3,790)	(\$1,014)	(\$4,701)	(\$4,701)
11-01-00000-400210-07	TUTION - NON FUNDED : Terrell Health Science Ct (THSC)	(\$450)	(\$475)	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-08	TUTION - NON FUNDED : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400210-09	TUTION - NON FUNDED : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-01	TUTION - LEARNING COMMUNITY : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-02	TUTION - LEARNING COMMUNITY : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-03	TUTION - LEARNING COMMUNITY : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-04	TUTION - LEARNING COMMUNITY : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0

EXHIBIT A
TUITION AND FEES

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	As of 4/30/2025	Summer				
								As of 8/31/2024	As of 4/30/2024	Estimated On Prior Year	Projected 8/31/2025	Requested Budget
11-01-00000-400220-05	TUITION - LEARNING COMMUNITY : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-06	TUITION - LEARNING COMMUNITY : Online (ONLN)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-07	TUITION - LEARNING COMMUNITY : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-08	TUITION - LEARNING COMMUNITY : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400220-09	TUITION - LEARNING COMMUNITY : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-01	TUITION - GED CLASSES : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-02	TUITION - GED CLASSES : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-03	TUITION - GED CLASSES : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-04	TUITION - GED CLASSES : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-05	TUITION - GED CLASSES : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-06	TUITION - GED CLASSES : Online (ONLN)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-07	TUITION - GED CLASSES : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-08	TUITION - GED CLASSES : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400230-09	TUITION - GED CLASSES : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	0	\$0	\$0	\$0
11-01-00000-400410-01	TPEG RESIDENT : Athens (ATHE)	\$279,340	\$287,589	\$311,359	\$287,589	\$287,589	\$0.00	\$311,359.00	0	\$311,359	\$311,359	\$311,359
11-01-00000-400415-01	TPEG NON-RESIDENT : Athens (ATHE)	\$6,124	\$7,134	\$9,121	\$7,134	\$7,134	\$0.00	\$9,121.00	0	\$9,121	\$9,121	\$9,121
11-01-00000-400420-01	TPEG-CONTINUING EDUC-RESIDENT : Athens (ATHE)	\$766	\$1,248	\$1,008	\$1,248	\$1,248	\$0.00	\$1,008.00	0	\$1,008	\$1,008	\$1,008
11-01-00000-401110-01	GENERAL FEES : Athens (ATHE)	(\$1,003,946)	(\$1,043,891)	(\$1,020,441)	(\$1,023,719)	(\$1,023,719)	(\$1,049,994.59)	(\$1,020,441.16)	(\$1,011,210)	(\$9,232)	(\$1,059,226)	(\$1,059,226)
11-01-00000-401110-02	GENERAL FEES : Palestine Satellite (PALE)	(\$60,062)	(\$63,777)	(\$95,004)	(\$94,563)	(\$94,563)	(\$80,340.40)	(\$95,004.40)	(\$94,563)	(\$441)	(\$80,781)	(\$80,781)
11-01-00000-401110-03	GENERAL FEES : Terrell Satellite (TERR)	(\$326,712)	(\$352,370)	(\$373,581)	(\$376,677)	(\$376,677)	(\$353,541.03)	(\$373,581.44)	(\$374,022)	\$441	(\$353,100)	(\$353,100)
11-01-00000-401110-04	GENERAL FEES : Kaufman Workforce (KAUF)	(\$804)	\$0	(\$583)	(\$583)	(\$583)	(\$147.00)	(\$583.10)	(\$583)	\$0	(\$147)	(\$147)
11-01-00000-401110-05	GENERAL FEES : Texas Dept of Corrections (TDCJ)	(\$784)	\$784	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401110-06	GENERAL FEES : Online (ONLN)	(\$2,615,684)	(\$2,583,462)	(\$2,740,051)	(\$2,737,601)	(\$2,737,601)	(\$2,849,314.61)	(\$2,740,051.00)	(\$2,451,038)	(\$289,013)	(\$3,138,328)	(\$3,138,328)
11-01-00000-401110-07	GENERAL FEES : Terrell Health Science Ct (THSC)	(\$331,299)	(\$364,296)	(\$366,900)	(\$368,248)	(\$368,248)	(\$397,168.77)	(\$366,899.75)	(\$364,852)	(\$2,048)	(\$399,217)	(\$399,217)
11-01-00000-401110-08	GENERAL FEES : Palestine Wkfrce Edu Ctr (PWEC)	(\$41,699)	(\$30,772)	(\$14,112)	(\$17,199)	(\$17,199)	\$0.00	(\$14,112.00)	(\$14,112)	\$0	\$0	\$0
11-01-00000-401110-09	GENERAL FEES : Dual Credit (DUAL)	(\$751,661)	(\$786,146)	(\$889,478)	(\$892,031)	(\$892,031)	(\$1,081,233.54)	(\$889,477.96)	(\$889,287)	(\$191)	(\$1,081,425)	(\$1,081,425)
11-01-00000-401180-01	GENERAL FEES - EXEMPTIONS : Athens (ATHE)	\$11,608	\$235,458	\$869,875	\$1,092,834	\$1,092,834	\$120,944.25	\$869,874.81	\$869,970	(\$96)	\$120,849	\$120,849
11-01-00000-401180-02	GENERAL FEES - EXEMPTIONS : Palestine Satellite (PALE)	\$14,210	\$7,938	\$8,085	\$8,085	\$8,085	\$5,733.00	\$8,085.00	\$8,085	\$0	\$5,733	\$5,733
11-01-00000-401180-03	GENERAL FEES - EXEMPTIONS : Terrell Satellite (TERR)	\$2,401	\$1,666	\$11,676	\$11,676	\$11,676	\$5,581.10	\$11,676.10	\$11,676	\$0	\$5,581	\$5,581
11-01-00000-401180-04	GENERAL FEES - EXEMPTIONS : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401180-05	GENERAL FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401180-06	GENERAL FEES - EXEMPTIONS : Online (ONLN)	\$191,036	\$223,842	\$327,734	\$313,858	\$313,858	\$484,296.68	\$327,733.74	\$282,274	\$45,460	\$529,756	\$529,756
11-01-00000-401180-07	GENERAL FEES - EXEMPTIONS : Terrell Health Science Ct (THSC)	\$0	\$0	\$588	\$588	\$588	\$637.00	\$588.00	\$588	\$0	\$637	\$637
11-01-00000-401180-08	GENERAL FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401180-09	GENERAL FEES - EXEMPTIONS : Dual Credit (DUAL)	\$357,296	\$417,131	\$470,280	\$470,530	\$470,530	\$907,858.10	\$470,280	\$470,530	(\$250)	\$907,608	\$907,608
11-01-00000-401210-01	LABORATORY FEES : Athens (ATHE)	(\$131,305)	(\$123,706)	(\$126,328)	(\$125,712)	(\$125,712)	(\$133,599.00)	(\$126,328.20)	(\$123,752)	(\$2,576)	(\$136,175)	(\$136,175)
11-01-00000-401210-02	LABORATORY FEES : Palestine Satellite (PALE)	(\$6,976)	(\$7,714)	(\$24,281)	(\$74,250)	(\$74,250)	(\$33,332.90)	(\$24,281.00)	(\$23,544)	(\$737)	(\$34,070)	(\$34,070)
11-01-00000-401210-03	LABORATORY FEES : Terrell Satellite (TERR)	(\$23,410)	(\$26,299)	(\$29,068)	(\$29,068)	(\$29,068)	(\$30,135.00)	(\$29,067.50)	(\$29,068)	\$0	(\$30,135)	(\$30,135)
11-01-00000-401210-04	LABORATORY FEES : Kaufman Workforce (KAUF)	(\$70)	\$0	(\$70)	(\$361)	(\$361)	(\$35.00)	(\$70.00)	(\$70)	\$0	(\$35)	(\$35)
11-01-00000-401210-05	LABORATORY FEES : Texas Dept of Corrections (TDCJ)	(\$6,525)	(\$6,675)	(\$7,136)	(\$7,431)	(\$7,431)	(\$2,131.50)	(\$7,135.62)	(\$7,431)	\$295	(\$1,837)	(\$1,837)
11-01-00000-401210-06	LABORATORY FEES : Online (ONLN)	(\$114,567)	(\$131,101)	(\$142,526)	(\$130,019)	(\$130,019)	(\$159,087.00)	(\$142,526.00)	(\$130,156)	(\$12,370)	(\$171,457)	(\$171,457)
11-01-00000-401210-07	LABORATORY FEES : Terrell Health Science Ct (THSC)	(\$205,642)	(\$248,855)	(\$404,113)	(\$580,619)	(\$580,619)	(\$460,793.34)	(\$404,112.81)	(\$403,533)	(\$580)	(\$461,373)	(\$461,373)
11-01-00000-401210-08	LABORATORY FEES : Palestine Wkfrce Edu Ctr (PWEC)	(\$34,299)	(\$26,260)	(\$15,462)	(\$18,867)	(\$18,867)	\$0.00	(\$15,462.00)	(\$15,462)	\$0	\$0	\$0
11-01-00000-401210-09	LABORATORY FEES : Dual Credit (DUAL)	(\$65,452)	(\$67,476)	(\$85,122)	(\$88,559)	(\$88,559)	(\$112,867.00)	(\$85,121.70)	(\$85,122)	\$0	(\$112,867)	(\$112,867)
11-01-00000-401280-01	LAB FEES - EXEMPTIONS : Athens (ATHE)	\$0	(\$210)	\$38,498	\$38,113	\$38,113	\$6,500.10	\$38,498	\$38,498	\$0	\$6,500	\$6,500
11-01-00000-401280-02	LAB FEES - EXEMPTIONS : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401280-03	LAB FEES - EXEMPTIONS : Terrell Satellite (TERR)	\$0	\$0	\$385	\$175	\$175	\$0.00	\$385	\$385	\$0	\$0	\$0
11-01-00000-401280-04	LAB FEES - EXEMPTIONS : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401280-05	LAB FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401280-06	LAB FEES - EXEMPTIONS : Online (ONLN)	\$0	\$256	\$6,027	\$4,576	\$4,576	\$11,038.75	\$6,027	\$4,576	\$1,452	\$12,491	\$12,491
11-01-00000-401280-07	LAB FEES - EXEMPTIONS : Terrell Health Science Ct (THSC)	\$0	\$0	\$334	\$334	\$334	\$0.00	\$334	\$334	\$0	\$0	\$0
11-01-00000-401280-08	LAB FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401280-09	LAB FEES - EXEMPTIONS : Dual Credit (DUAL)	\$49,899	\$60,062	\$69,368	\$68,913	\$68,913	\$117,636.00	\$69,368	\$69,193	\$175	\$117,811	\$117,811
11-01-00000-401310-01	LATE REGISTRATION FEES : Athens (ATHE)	(\$20)	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-02	LATE REGISTRATION FEES : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-03	LATE REGISTRATION FEES : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-04	LATE REGISTRATION FEES : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-05	LATE REGISTRATION FEES : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-06	LATE REGISTRATION FEES : Online (ONLN)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0

**EXHIBIT A
TUITION AND FEES**

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	As of 4/30/2025	Summer					
								As of 8/31/2024	As of 4/30/2024	Estimated On Prior Year	Projected 8/31/2025	Requested Budget	
11-01-00000-401310-07	LATE REGISTRATION FEES : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-08	LATE REGISTRATION FEES : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401310-09	LATE REGISTRATION FEES : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-01	INSTALLMENT PLAN FEES : Athens (ATHE)	(\$58,175)	(\$56,575)	(\$52,650)	(\$54,675)	(\$54,675)	(\$24,225.00)	(\$52,650)	(\$21,550)	(\$31,100)	(\$55,325)	(\$55,325)	
11-01-00000-401410-02	INSTALLMENT PLAN FEES : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-03	INSTALLMENT PLAN FEES : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-04	INSTALLMENT PLAN FEES : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-05	INSTALLMENT PLAN FEES : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-06	INSTALLMENT PLAN FEES : Online (ONLN)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-07	INSTALLMENT PLAN FEES : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-08	INSTALLMENT PLAN FEES : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401410-09	INSTALLMENT PLAN FEES : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401510-01	OUT OF DISTRICT FEES : Athens (ATHE)	(\$454,477)	(\$471,316)	(\$446,945)	(\$442,764)	(\$442,764)	(\$485,806.37)	(\$446,944.67)	(\$439,550)	(\$7,395)	(\$493,201)	(\$493,201)	
11-01-00000-401510-02	OUT OF DISTRICT FEES : Palestine Satellite (PALE)	(\$44,201)	(\$44,375)	(\$63,683)	(\$62,999)	(\$62,999)	(\$63,117.77)	(\$63,683.27)	(\$62,999)	(\$684)	(\$63,802)	(\$63,802)	
11-01-00000-401510-03	OUT OF DISTRICT FEES : Terrell Satellite (TERR)	(\$170,026)	(\$193,337)	(\$183,963)	(\$182,804)	(\$182,804)	(\$181,347.47)	(\$183,963.40)	(\$184,419)	\$456	(\$180,891)	(\$180,891)	
11-01-00000-401510-04	OUT OF DISTRICT FEES : Kaufman Workforce (KAUF)	\$0	\$0	(\$372)	(\$372)	(\$372)	\$0.00	(\$372.40)	(\$372)	\$0	\$0	\$0	\$0
11-01-00000-401510-05	OUT OF DISTRICT FEES : Texas Dept of Corrections (TDCJ)	(\$1,216)	\$1,216	\$0	\$0	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401510-06	OUT OF DISTRICT FEES : Online (ONLN)	(\$1,344,823)	(\$1,337,702)	(\$1,393,799)	(\$1,404,835)	(\$1,404,835)	(\$1,559,090.98)	(\$1,393,798.62)	(\$1,258,045)	(\$135,754)	(\$1,694,845)	(\$1,694,845)	
11-01-00000-401510-07	OUT OF DISTRICT FEES : Terrell Health Science Ct (THSC)	(\$264,003)	(\$273,327)	(\$295,706)	(\$302,811)	(\$302,811)	(\$308,007.26)	(\$295,705.90)	(\$295,417)	(\$289)	(\$308,296)	(\$308,296)	
11-01-00000-401510-08	OUT OF DISTRICT FEES : Palestine Wkfrce Edu Ctr (PWEC)	(\$10,044)	(\$11,564)	(\$8,991)	(\$11,043)	(\$11,043)	\$0.00	(\$8,991.00)	(\$8,991)	\$0	\$0	\$0	\$0
11-01-00000-401510-09	OUT OF DISTRICT FEES : Dual Credit (DUAL)	(\$230,820)	(\$260,808)	(\$378,134)	(\$379,578)	(\$379,578)	(\$516,014.56)	(\$378,133.91)	(\$378,590)	\$456	(\$515,559)	(\$515,559)	
11-01-00000-401580-01	OUT OF DISTRICT FEES-EXEMPTION : Athens (ATHE)	\$16,907	\$17,966	\$168,871	\$168,947	\$168,947	\$1,838.00	\$168,871.11	\$168,871	\$0	\$1,838	\$1,838	
11-01-00000-401580-02	OUT OF DISTRICT FEES-EXEMPTION : Palestine Satellite (PALE)	\$19,011	\$11,856	\$8,664	\$8,664	\$8,664	\$7,296.00	\$8,664.00	\$8,664	\$0	\$7,296	\$7,296	
11-01-00000-401580-03	OUT OF DISTRICT FEES-EXEMPTION : Terrell Satellite (TERR)	\$3,724	\$2,584	\$1,444	\$1,444	\$1,444	\$2,432.00	\$1,444.00	\$1,444	\$0	\$2,432	\$2,432	
11-01-00000-401580-04	OUT OF DISTRICT FEES-EXEMPTION : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401580-05	OUT OF DISTRICT FEES-EXEMPTION : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401580-06	OUT OF DISTRICT FEES-EXEMPTION : Online (ONLN)	\$221,536	\$267,013	\$231,564	\$242,489	\$242,489	\$333,979.09	\$231,563.98	\$211,342	\$20,222	\$354,201	\$354,201	
11-01-00000-401580-07	OUT OF DISTRICT FEES-EXEMPTION : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$988.00	\$0	\$0	\$0	\$988	\$988	
11-01-00000-401580-08	OUT OF DISTRICT FEES-EXEMPTION : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401580-09	OUT OF DISTRICT FEES-EXEMPTION : Dual Credit (DUAL)	\$234,771	\$257,642	\$443,208	\$347,057	\$347,057	\$448,661.58	\$443,208.13	\$349,413	\$93,795	\$542,456	\$542,456	
11-01-00000-401610-01	OUT OF DISTRICT FEES - PAL ISD : Athens (ATHE)	(\$20,710)	(\$17,563)	(\$12,648)	(\$13,352)	(\$13,352)	(\$17,078.60)	(\$12,648.38)	(\$13,286)	\$638	(\$16,441)	(\$16,441)	
11-01-00000-401610-02	OUT OF DISTRICT FEES - PAL ISD : Palestine Satellite (PALE)	(\$12,800)	(\$9,433)	(\$10,582)	(\$10,582)	(\$10,582)	(\$10,905.40)	(\$10,582.00)	(\$10,582)	\$0	(\$10,905)	(\$10,905)	
11-01-00000-401610-03	OUT OF DISTRICT FEES - PAL ISD : Terrell Satellite (TERR)	(\$66)	(\$66)	(\$1,034)	(\$1,034)	(\$1,034)	(\$132.00)	(\$1,034.00)	(\$1,034)	\$0	(\$132)	(\$132)	
11-01-00000-401610-04	OUT OF DISTRICT FEES - PAL ISD : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401610-05	OUT OF DISTRICT FEES - PAL ISD : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401610-06	OUT OF DISTRICT FEES - PAL ISD : Online (ONLN)	(\$103,974)	(\$90,945)	(\$81,031)	(\$82,637)	(\$82,637)	(\$90,213.30)	(\$81,030.77)	(\$70,524)	(\$10,507)	(\$100,721)	(\$100,721)	
11-01-00000-401610-07	OUT OF DISTRICT FEES - PAL ISD : Terrell Health Science Ct (THSC)	(\$2,904)	(\$4,114)	(\$6,644)	(\$6,512)	(\$6,512)	(\$6,402.00)	(\$6,644.00)	(\$6,644)	\$0	(\$6,402)	(\$6,402)	
11-01-00000-401610-08	OUT OF DISTRICT FEES - PAL ISD : Palestine Wkfrce Edu Ctr (PWEC)	(\$7,370)	(\$6,252)	(\$2,464)	(\$2,860)	(\$2,860)	\$0.00	(\$2,464.00)	(\$2,464)	\$0	\$0	\$0	\$0
11-01-00000-401610-09	OUT OF DISTRICT FEES - PAL ISD : Dual Credit (DUAL)	(\$37,259)	(\$40,365)	(\$37,425)	(\$38,330)	(\$38,330)	(\$59,233.90)	(\$37,425.30)	(\$37,538)	\$112	(\$59,122)	(\$59,122)	
11-01-00000-401680-01	OOD FEES: PAL ISD-STATE EXEMPT : Athens (ATHE)	\$528	\$594	\$660	\$660	\$660	\$418.00	\$660.00	\$660	\$0	\$418	\$418	
11-01-00000-401680-02	OOD FEES: PAL ISD-STATE EXEMPT : Palestine Satellite (PALE)	\$858	\$132	\$396	\$396	\$396	\$462.00	\$396.00	\$396	\$0	\$462	\$462	
11-01-00000-401680-03	OOD FEES: PAL ISD-STATE EXEMPT : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401680-04	OOD FEES: PAL ISD-STATE EXEMPT : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401680-05	OOD FEES: PAL ISD-STATE EXEMPT : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401680-06	OOD FEES: PAL ISD-STATE EXEMPT : Online (ONLN)	\$21,527	\$23,343	\$11,041	\$19,303	\$19,303	\$11,434.40	\$11,040.70	\$14,157	(\$3,116)	\$8,318	\$8,318	
11-01-00000-401680-07	OOD FEES: PAL ISD-STATE EXEMPT : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401680-08	OOD FEES: PAL ISD-STATE EXEMPT : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401680-09	OOD FEES: PAL ISD-STATE EXEMPT : Dual Credit (DUAL)	\$18,904	\$21,291	\$4,290	\$6,006	\$6,006	\$8,291.80	\$4,290.00	\$6,006	(\$1,716)	\$6,576	\$6,576	
11-01-00000-401710-01	ONLINE COURSE FEES - ONLINE : Athens (ATHE)	(\$2,108)	(\$3,156)	(\$21,368)	(\$21,248)	(\$21,248)	(\$31,111.26)	(\$21,368.06)	(\$21,368)	\$0	(\$31,111)	(\$31,111)	
11-01-00000-401710-02	ONLINE COURSE FEES - ONLINE : Palestine Satellite (PALE)	\$0	(\$50)	(\$6,086)	(\$6,086)	(\$6,086)	(\$2,212.00)	(\$6,086.19)	(\$6,086)	\$0	(\$2,212)	(\$2,212)	
11-01-00000-401710-03	ONLINE COURSE FEES - ONLINE : Terrell Satellite (TERR)	(\$1,116)	(\$6,602)	(\$20,788)	(\$21,000)	(\$21,000)	(\$17,857.67)	(\$20,788.35)	(\$20,788)	\$0	(\$17,858)	(\$17,858)	
11-01-00000-401710-04	ONLINE COURSE FEES - ONLINE : Kaufman Workforce (KAUF)	(\$204)	\$0	\$0	\$0	\$0	(\$40.00)	\$0	\$0	\$0	(\$40)	(\$40)	
11-01-00000-401710-05	ONLINE COURSE FEES - ONLINE : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401710-06	ONLINE COURSE FEES - ONLINE : Online (ONLN)	(\$656,171)	(\$685,467)	(\$725,426)	(\$725,228)	(\$725,228)	(\$751,200.45)	(\$725,425.58)	(\$649,506)	(\$75,919)	(\$827,120)	(\$827,120)	
11-01-00000-401710-07	ONLINE COURSE FEES - ONLINE : Terrell Health Science Ct (THSC)	\$0	\$0	(\$2,696)	(\$2,696)	(\$2,696)	(\$1,032.00)	(\$2,696.00)	(\$2,696)	\$0	(\$1,032)	(\$1,032)	
11-01-00000-401710-08	ONLINE COURSE FEES - ONLINE : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0
11-01-00000-401710-09	ONLINE COURSE FEES - ONLINE : Dual Credit (DUAL)	\$0	\$0	(\$40)	(\$40)	(\$40)	(\$3,640.00)	(\$40)	(\$40)	\$0	(\$3,640)	(\$3,640)	
11-01-00000-401780-01	ONLINE FEES - EXEMPTIONS : Athens (ATHE)	\$0	(\$114)	\$46,350	\$46,206	\$46,206	\$4,200.00	\$46,350.42	\$46,320	\$30	\$4,230	\$4,230	
11-01-00000-401780-02	ONLINE FEES - EXEMPTIONS : Palestine Satellite (PALE)	\$0	\$0	\$440	\$440	\$440	\$0.00	\$440.00	\$440	\$0	\$0	\$0	\$0

**EXHIBIT A
TUITION AND FEES**

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	As of 4/30/2025		Summer Estimated On Prior Year	Projected 8/31/2025	Requested Budget	
							YTD Actuals	As of 8/31/2024				As of 4/30/2024
11-01-00000-401780-03	ONLINE FEES - EXEMPTIONS : Terrell Satellite (TERR)	\$0	\$0	\$172	\$172	\$172	\$40.00	\$172.00	\$172	\$0	\$40	\$40
11-01-00000-401780-04	ONLINE FEES - EXEMPTIONS : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401780-05	ONLINE FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401780-06	ONLINE FEES - EXEMPTIONS : Online (ONLN)	\$0	\$292	\$52,787	\$38,539	\$38,539	\$90,625.53	\$52,786.58	\$38,539	\$14,248	\$104,874	\$104,874
11-01-00000-401780-07	ONLINE FEES - EXEMPTIONS : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401780-08	ONLINE FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401780-09	ONLINE FEES - EXEMPTIONS : Dual Credit (DUAL)	\$0	(\$40)	\$80	\$40	\$40	\$2,320.00	\$80	\$80	\$0	\$2,320	\$2,320
11-01-00000-401810-01	NON FUNDED COURSE FEE : Athens (ATHE)	(\$11,220)	(\$16,953)	(\$5,920)	(\$15,386)	(\$15,386)	(\$12,241.76)	(\$5,920.20)	(\$6,026)	\$105	(\$12,136)	(\$12,136)
11-01-00000-401810-02	NON FUNDED COURSE FEE : Palestine Satellite (PALE)	(\$1,638)	\$0	(\$819)	(\$819)	(\$819)	\$0.00	(\$819.00)	(\$819)	\$0	\$0	\$0
11-01-00000-401810-03	NON FUNDED COURSE FEE : Terrell Satellite (TERR)	(\$8,915)	(\$10,752)	(\$13,455)	(\$13,806)	(\$13,806)	(\$9,126.00)	(\$13,455.00)	(\$13,455)	\$0	(\$9,126)	(\$9,126)
11-01-00000-401810-04	NON FUNDED COURSE FEE : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401810-05	NON FUNDED COURSE FEE : Texas Dept of Corrections (TDCJ)	(\$702)	(\$702)	(\$807)	(\$702)	(\$702)	\$0.00	(\$807)	(\$702)	(\$105)	(\$105)	(\$105)
11-01-00000-401810-06	NON FUNDED COURSE FEE : Online (ONLN)	(\$89,248)	(\$86,382)	(\$76,465)	(\$79,613)	(\$79,613)	(\$77,250.86)	(\$76,465.21)	(\$68,615)	(\$7,851)	(\$85,102)	(\$85,102)
11-01-00000-401810-07	NON FUNDED COURSE FEE : Terrell Health Science Ct (THSC)	(\$2,223)	(\$3,030)	(\$585)	(\$585)	(\$585)	(\$1,287.00)	(\$585.00)	(\$585)	\$0	(\$1,287)	(\$1,287)
11-01-00000-401810-08	NON FUNDED COURSE FEE : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401810-09	NON FUNDED COURSE FEE : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	(\$351.00)	\$0	\$0	\$0	(\$351)	(\$351)
11-01-00000-401880-01	NON FUNDED COURSE FEE-EXEMPTIO : Athens (ATHE)	\$0	\$0	\$3,510	\$3,510	\$3,510	\$1,053.00	\$3,510	\$3,510	\$0	\$1,053	\$1,053
11-01-00000-401880-02	NON FUNDED COURSE FEE-EXEMPTIO : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-03	NON FUNDED COURSE FEE-EXEMPTIO : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-04	NON FUNDED COURSE FEE-EXEMPTIO : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-05	NON FUNDED COURSE FEE-EXEMPTIO : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-06	NON FUNDED COURSE FEE-EXEMPTIO : Online (ONLN)	\$0	\$0	\$597	\$596	\$596	\$2,457.00	\$597	\$597	\$0	\$2,457	\$2,457
11-01-00000-401880-07	NON FUNDED COURSE FEE-EXEMPTIO : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-08	NON FUNDED COURSE FEE-EXEMPTIO : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
11-01-00000-401880-09	NON FUNDED COURSE FEE-EXEMPTIO : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0
12-01-00000-400410-01	TPEG-RESIDENT : Athens (ATHE)	(\$279,340)	(\$287,589)	(\$311,359)	\$0	\$0	\$0.00	(\$311,359.00)	\$0	(\$311,359)	(\$311,359)	\$0
12-01-00000-400415-01	TPEG-NON-RESIDENT : Athens (ATHE)	(\$6,124)	(\$7,134)	(\$9,121)	\$0	\$0	\$0.00	(\$9,121.00)	\$0	(\$9,121)	(\$9,121)	\$0
12-01-00000-400420-01	TPEG-CONTINUING EDUC-RESIDENT : Athens (ATHE)	(\$766)	(\$1,248)	(\$1,008)	\$0	\$0	\$0.00	(\$1,008.00)	\$0	(\$1,008)	(\$1,008)	\$0
12-26-76005-578514-01	THECB EXEMPTIONS : Athens (ATHE)	\$387,786	\$378,786	\$442,393	\$435,418	\$435,418	\$278,748.54	\$442,393.37	\$384,902	\$57,491	\$336,240	\$435,418
		(\$12,034,488)	(\$12,182,318)	(\$11,339,837)	(\$11,403,846)	(\$11,403,846)	(\$12,168,609)	(\$11,339,838)	(\$10,763,403)	(\$576,435)	(\$12,745,044)	(\$12,324,378)

EXHIBIT B
SALES AND SERVICES

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals at 4.30.25	Current Working Budget	Justification Notes
11-09-00000-405005-01	GRAPHIC & PRINT DESIGN-COMMRCL : Athens (ATHE)	(\$8,532)	(\$16,026)	(\$20,593)	(\$17,000)	(\$17,000)	(\$9,961)	(\$17,000)	Estimated Based on Prior Years
11-09-00000-405010-01	PRINT SHOP INCOME : Athens (ATHE)	(\$6,893)	(\$2,067)	(\$698)	(\$2,500)	(\$2,500)	(\$5,591)	(\$3,000)	Estimated Based on Prior Years
11-09-00000-405015-01	MEDIA CENTER INCOME : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405020-01	NETWORK/INFO TECH SERVICES : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405025-01	CONTINUING & WORKFORCE EDUC : Athens (ATHE)	(\$320)	(\$300)	(\$340)	(\$300)	(\$300)	(\$200)	(\$300)	Estimated Based on Prior Years
11-09-00000-405030-01	VCT INSTRUCTION : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405035-01	COSMETOLOGY INCOME : Athens (ATHE)	(\$9,359)	(\$3,550)	(\$3,030)	(\$4,000)	(\$4,000)	(\$5,626)	(\$6,000)	Estimated Based on Prior Years
11-09-00000-405035-02	COSMETOLOGY INCOME : Palestine Satellite (PALE)	(\$4,793)	(\$5,759)	(\$6,997)	(\$7,000)	(\$7,000)	(\$6,293)	(\$7,000)	Estimated Based on Prior Years
11-09-00000-405035-03	COSMETOLOGY INCOME : Terrell Satellite (TERR)	(\$6,807)	(\$7,857)	(\$10,096)	(\$7,800)	(\$7,800)	(\$10,052)	(\$12,000)	Estimated Based on Prior Years
11-09-00000-405040-01	NAIL TECHNOLOGY INCOME : Athens (ATHE)	\$0	(\$162)	\$0	(\$162)	(\$162)		\$0	Estimated Based on Prior Years
11-09-00000-405045-01	ESTHETICIAN INCOME : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405050-01	COPY MACHINE INCOME : Athens (ATHE)	(\$322)	(\$105)	(\$62)	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405050-02	COPY MACHINE INCOME : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
11-09-00000-405050-03	COPY MACHINE INCOME : Terrell Satellite (TERR)	(\$11)	(\$94)	\$0	(\$22)	(\$22)	\$0	\$0	Estimated Based on Prior Years
11-09-00000-405050-07	COPY MACHINE INCOME : Terrell Health Science Ct (THSC)	(\$1,201)	(\$905)	(\$39)	(\$1,200)	(\$1,200)	(\$99)	(\$500)	Estimated Based on Prior Years
11-09-00000-405055-01	TVCC RANCH: CATTLE SALES : Athens (ATHE)	(\$101,750)	(\$102,338)	(\$106,465)	(\$101,468)	(\$101,468)	(\$88,387)	(\$101,468)	Estimated Based on Prior Years
11-09-00000-405060-01	TVCC RANCH: SEMEN SALES : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0			Estimated Based on Prior Years
		(\$139,988)	(\$139,163)	(\$148,320)	(\$141,452)	(\$141,452)	(\$126,208)	(\$147,268)	

**EXHIBIT C
ATHLETICS**

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals at 4.30.25	Current Working Budget	Justification Notes
21-11-00000-406160-01	GATE RECEIPTS : Athens (ATHE)	(\$18,889)	(\$19,987)	(\$24,390)	(\$21,000)	(\$21,000)	(\$14,781)	(\$21,000)	Estimated Based on Actuals
21-11-00000-406161-01	GAME GUARANTEES : Athens (ATHE)	(\$20,000)	\$0	\$0	\$0	\$0	\$0	\$0	Estimated Based on Actuals
21-11-00000-406162-01	ATHLETICS PROGRAM SALES : Athens (ATHE)	(\$630)	(\$1,640)	(\$777)	(\$1,000)	(\$1,000)	(\$655)	(\$1,000)	Estimated Based on Actuals
21-11-00000-406163-01	ATHLETICS CONCESSIONS : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Estimated Based on Actuals
21-11-00000-406164-01	TOURNAMENT RECEIPTS : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Estimated Based on Actuals
21-11-00000-406165-01	PLAY-OFFS : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Estimated Based on Actuals
		(\$39,519)	(\$21,627)	(\$25,167)	(\$22,000)	(\$22,000)	(\$15,436)	(\$22,000)	

EXHIBIT D HOUSING

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals At 8.31.2024	Actuals At 4.30.2024	Summer Calculation	Actuals At 4.30.2025	Projected to 8.31.25	Adjustments	2026 Budget	Justification Notes
21-11-00000-406260-01	DORM ROOM RENT : Athens (ATHE)	(\$752,022)	(\$928,005)	(\$972,868)	(\$1,040,154)	(\$1,040,154)	(\$972,868)	(\$874,804)	(\$98,064)	(\$961,794)	(\$1,059,858)		(\$1,059,858)	
21-11-00000-406261-01	DORM PROPERTY DAMAGE : Athens (ATHE)	(\$150)	(\$100)	\$0	(\$100)	(\$100)	\$0	\$0	\$0	(\$150)	(\$150)		(\$150)	
21-11-00000-406263-01	HOUSING FEES : Athens (ATHE)	(\$2,150)	(\$2,565)	(\$2,355)	(\$2,045)	(\$2,045)	(\$2,355)	(\$2,045)	(\$310)	(\$1,610)	(\$1,920)		(\$1,920)	
21-11-00000-406264-01	BACKGROUND CHECK FEE : Athens (ATHE)	(\$12,792)	(\$12,325)	(\$4,288)	(\$9,950)	(\$9,950)	(\$4,288)	(\$1,550)	(\$2,738)	(\$2,625)	(\$5,363)		(\$5,363)	
21-11-00000-406265-01	HOUSING APPLICATION FEE : Athens (ATHE)	(\$45,333)	(\$42,000)	(\$55,463)	(\$45,450)	(\$45,450)	(\$55,463)	(\$11,625)	(\$43,838)	(\$13,375)	(\$57,213)		(\$57,213)	
		(\$812,447)	(\$984,995)	(\$1,034,974)	(\$1,097,699)	(\$1,097,699)	(\$1,034,974)	(\$890,024)	(\$144,950)	(\$979,554)	(\$1,124,504)	\$0	(\$1,124,504)	

EXHIBIT E FOOD SERVICE

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	YTD @ 4/30/2024	8/31/2024	4/30/2024	Summer	Total Projected	Current Working Budget
21-11-00000-406360-01	FOOD SERVICE CONTRACT (BOARD) : Athens (ATHE)	(\$1,134,614)	(\$1,416,157)	(\$1,512,474)	(\$1,593,021)	(\$1,593,021)	(\$1,579,684)	(\$1,512,474)	(\$1,410,437)	(\$102,038)	(\$1,681,722)	(\$1,681,722)
21-11-00000-406361-01	CAFETERIA/SNACK BAR COMMISSION : Athens (ATHE)	(\$16,335)	(\$7,054)	(\$17,081)	(\$17,082)	(\$17,082)	(\$9,218)	(\$17,081)	(\$15,242)	(\$1,839)	(\$11,057)	(\$11,057)
21-11-00000-406364-01	NON TAXABLE BOARD : Athens (ATHE)	(\$74,320)	(\$89,610)	(\$83,650)	(\$83,600)	(\$83,600)	(\$97,786)	(\$83,650)	(\$83,600)	(\$50)	(\$97,836)	(\$97,836)
		(\$1,225,269)	(\$1,512,821)	(\$1,613,205)	(\$1,693,703)	(\$1,693,703)	(\$1,686,688)	(\$1,613,205)	(\$1,509,279)	(\$103,927)	(\$1,790,614)	(\$1,790,614)

EXHIBIT F
BOOKSTORE

		2024-2025		Apr-25	Summer	2024-25 Projected	2025-2026	
		Original Budget	Amended Budget	YTD Actuals	2024		Budget	Explanation of Revenue Source
21-11-00000-406460-01	GENERAL - TEXTBOOKS	(560,000)	(560,000)	(167,080)	(287,739)	(454,819)	(500,000)	Required course material sales to students, Moving to IA
21-11-00000-406460-02	GENERAL - TEXTBOOKS	(54,000)	(54,000)	(3,109)	(64,363)	(67,472)	(68,000)	Required course material sales to students, Moving to IA
21-11-00000-406460-03	GENERAL - TEXTBOOKS	(38,000)	(38,000)	(17,294)	(85,485)	(102,778)	(103,000)	Required course material sales to students, Moving to IA
21-11-00000-406460-07	GENERAL - TEXTBOOKS	(27,000)	(27,000)	(9,187)	(11,427)	(20,614)	(21,000)	Required course material sales to students, Moving to IA
21-11-00000-406461-01	GENERAL - CLOTHING	(92,500)	(92,500)	(69,615)	(28,288)	(97,903)	(100,000)	Clothing sales in store and online
21-11-00000-406461-02	GENERAL - CLOTHING	(2,000)	(2,000)	(3,175)	(743)	(3,918)	(4,000)	Clothing sales in store
21-11-00000-406461-03	GENERAL - CLOTHING	(1,806)	(1,806)	(1,729)	(576)	(2,305)	(3,000)	Clothing sales in store
21-11-00000-406461-07	GENERAL - CLOTHING	(1,893)	(1,893)	(1,476)	(192)	(1,668)	(2,000)	Clothing sales in store
21-11-00000-406462-01	GENERAL - FOOD FOR RESALE	(1,200)	(1,200)	(170)	(152)	(323)	(400)	Soft drink/bottled water sales
21-11-00000-406462-02	GENERAL - FOOD FOR RESALE	0	0	0	0	0	0	Soft drink/bottled water sales
21-11-00000-406463-01	GENERAL - SUPPLIES - BOOKSTORE	(65,000)	(65,000)	(32,115)	(35,279)	(67,394)	(68,000)	Non-textbook/non-clothing item sales in-store
21-11-00000-406463-02	GENERAL - SUPPLIES - BOOKSTORE	(605)	(605)	(704)	(453)	(1,157)	(1,100)	Non-textbook/non-clothing item sales in-store
21-11-00000-406463-03	GENERAL - SUPPLIES - BOOKSTORE	(1,500)	(1,500)	(686)	(576)	(1,261)	(1,200)	Non-textbook/non-clothing item sales in-store
21-11-00000-406463-07	GENERAL - SUPPLIES - BOOKSTORE	(2,824)	(2,824)	(1,485)	(192)	(1,677)	(1,700)	Non-textbook/non-clothing item sales in-store
21-11-00000-406464-01	GENERAL - GRADUATION REGALIA	(1,010)	(1,010)	(85)	0	(85)	(100)	Sales of faculty regalia and PTK stoles
21-11-00000-406464-03	GENERAL - GRADUATION REGALIA	(600)	(600)	(82)	(504)	(586)	(600)	Sales of faculty regalia and PTK stoles
21-11-00000-406464-07	GENERAL - GRADUATION REGALIA	0	0	0	0	0	0	Sales of faculty regalia and PTK stoles
21-11-00000-406467-01	GENERAL - Inclusive Access	(215,000)	(215,000)	(284,724)	671	(284,053)	(285,000)	Sales of IA course materials
21-11-00000-406467-02	GENERAL - Inclusive Access	(6,700)	(6,700)	(3,688)	0	(3,688)	(4,000)	Sales of IA course materials
21-11-00000-406467-03	GENERAL - Inclusive Access	(75,200)	(75,200)	(70,754)	0	(70,754)	(71,000)	Sales of IA course materials
21-11-00000-406467-06	GENERAL - Inclusive Access	(590,000)	(590,000)	(790,378)	(79,503)	(869,881)	(900,000)	Sales of IA course materials
21-11-00000-406467-07	GENERAL - Inclusive Access	0	0	0	0	0	0	Sales of IA course materials
21-11-00000-406470-01	GENERAL - NON TAXABLE TEXTBOOKS	(123,000)	(123,000)	(35,425)	(58,147)	(93,572)	(94,000)	TB sales to High Schools, TDCJ, departments
21-11-00000-406470-02	GENERAL - NON TAXABLE TEXTBOOKS	(20,000)	(20,000)	(6,296)	(8,881)	(15,176)	(16,000)	TB sales to High Schools, TDCJ, departments
21-11-00000-406471-01	GENERAL - NON TAXABLE CLOTHING	(19,000)	(19,000)	(9,935)	(3,856)	(13,791)	(14,000)	Clothing sales to departments
21-11-00000-406471-02	GENERAL - NON TAXABLE CLOTHING	0	0	0	0	0	0	Clothing sales to departments
21-11-00000-406471-03	GENERAL - NON TAXABLE CLOTHING	0	0	0	0	0	0	Clothing sales to departments
21-11-00000-406472-01	GENERAL - NON TAXABLE SUPPLIES	(163,200)	(163,000)	(73,680)	(58,106)	(131,786)	(165,000)	Supply sales to departments
21-11-00000-406472-02	GENERAL - NON TAXABLE SUPPLIES	(100)	(100)	0	0	0	0	Supply sales to departments
21-11-00000-406472-03	GENERAL - NON TAXABLE SUPPLIES	(20)	(20)	(120)	0	(120)	(200)	Supply sales to departments
21-11-00000-406472-07	GENERAL - NON TAXABLE SUPPLIES	(30)	(30)	0	0	0	0	Supply sales to departments
21-11-00000-406480-01	GENERAL - TEXTBOOKS & IA EXEMPTIONS	160,000	160,000	202,936	15,987	218,923	220,000	Exemptions due to FAST Program
21-11-00000-406488-01	GENERAL - COMMISSIONS	(600)	(600)	(357)		(357)	(600)	Commission from ebook sales through VitalSource on Bookstore website
Total		(1,902,788)	(1,902,588)	(1,380,412)	(707,805)	(2,088,217)	(2,203,900)	

EXHIBIT G
OTHER AUXILIARY INCOME

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals 4.30.25	Current Working Budget	Justification Notes
21-11-00000-406560-01	LEASE/RENTAL : Athens (ATHE)	(\$9,157)	(\$9,157)	(\$9,157)	(\$10,000)	(\$10,000)	(\$8,289)	(\$10,000)	Estimated Based on Prior Years
21-11-00000-406564-01	ATM ACCOUNT FEES : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
21-11-00000-406567-01	NON-TAX VENDING : Athens (ATHE)	(\$10,080)	(\$6,882)	(\$8,637)	(\$9,000)	(\$9,000)	(\$7,755)	(\$9,000)	Estimated Based on Prior Years
21-11-00000-406567-02	NON-TAX VENDING : Palestine Satellite (PALE)	\$0	(\$1,598)	(\$2,032)	(\$1,600)	(\$1,600)	(\$1,526)	(\$1,600)	Estimated Based on Prior Years
21-11-00000-406567-03	NON-TAX VENDING : Terrell Satellite (TERR)	(\$744)	(\$518)	(\$414)	(\$700)	(\$700)	(\$653)	(\$700)	Estimated Based on Prior Years
21-11-00000-406567-07	NON-TAX VENDING : Terrell Health Science Ct (THSC)	(\$554)	(\$1,009)	(\$1,054)	(\$1,000)	(\$1,000)	(\$1,219)	(\$1,300)	Estimated Based on Prior Years
21-11-00000-406569-01	MISC INCOME - AUX'Y : Athens (ATHE)	(\$750)	(\$500)	(\$750)	\$0	\$0	(\$1,653)	(\$750)	Estimated Based on Prior Years
21-11-00000-406569-02	MISC INCOME - AUX'Y : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0	(\$2)	\$0	Estimated Based on Prior Years
21-11-00000-406569-03	MISC INCOME - AUX'Y : Terrell Satellite (TERR)	\$0	\$0	\$0	\$0	\$0	(\$8)	\$0	Estimated Based on Prior Years
21-11-00000-406569-07	MISC INCOME - AUX'Y : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0	(\$5)	\$0	Estimated Based on Prior Years
21-11-00000-406599-01	COLLECTED A/R WRITE OFFS : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	Estimated Based on Prior Years
		(\$21,285)	(\$19,664)	(\$22,044)	(\$22,300)	(\$22,300)	(\$21,110)	(\$23,350)	

**EXHIBIT H
OTHER INCOME**

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals 4.30.25	Current Working Budget	Justification Notes
11-12-00000-407330-01	REINSTATEMENT FEE : Athens (ATHE)	(\$55)	(\$300)	(\$448)	(\$500)	(\$500)	(\$61)	(\$500)	
11-12-00000-407330-02	REINSTATEMENT FEE : Palestine Satellite (PALE)	(\$100)	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407330-03	REINSTATEMENT FEE : Terrell Satellite (TERR)	(\$250)	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407330-04	REINSTATEMENT FEE : Kaufman Workforce (KAUF)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407330-05	REINSTATEMENT FEE : Texas Dept of Corrections (TDCJ)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407330-06	REINSTATEMENT FEE : Online (ONLN)	(\$917)	\$0	(\$100)	\$0	\$0	(\$100)	\$0	
11-12-00000-407330-07	REINSTATEMENT FEE : Terrell Health Science Ct (THSC)	(\$80)	\$0	(\$100)	\$0	\$0	\$0	\$0	
11-12-00000-407330-08	REINSTATEMENT FEE : Palestine Wkfrce Edu Ctr (PWEC)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407330-09	REINSTATEMENT FEE : Dual Credit (DUAL)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407335-01	TRAFFIC/PARKING FINES : Athens (ATHE)	(\$55)	(\$280)	(\$2,145)	\$0	\$0	(\$6,010)	(\$3,000)	
11-12-00000-407335-07	TRAFFIC/PARKING FINES : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407340-01	STUDENT ID CARDS : Athens (ATHE)	(\$240)	(\$500)	(\$4,245)	\$0	\$0	(\$3,680)	(\$3,000)	
11-12-00000-407340-02	STUDENT ID CARDS : Palestine Satellite (PALE)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407340-03	STUDENT ID CARDS : Terrell Satellite (TERR)	(\$80)	(\$60)	\$0	\$0	\$0	(\$20)	\$0	
11-12-00000-407340-07	STUDENT ID CARDS : Terrell Health Science Ct (THSC)	\$0	\$0	\$0	\$0	\$0		\$0	
11-12-00000-407345-01	JUDICIAL/RESTITUTION FEES : Athens (ATHE)	(\$595)	(\$150)	(\$3,040)	(\$2,000)	(\$2,000)	(\$85)	\$0	
11-12-00000-407348-01	INTERNATIONAL STUDENT APP FEE : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
12-08-00000-407104-01	SBDC LOCAL PROGRAM INCOME : Athens (ATHE)	(\$14,956)	\$0	\$0	\$0	\$0		\$0	
12-12-00000-407103-01	MISCELLANEOUS INCOME : Athens (ATHE)	\$10,422	(\$24,441)	\$245	\$0	\$0	\$2,003	\$0	
21-11-00000-407103-01	MISCELLANEOUS INCOME : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
31-12-00000-407103-01	MISCELLANEOUS INCOME : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
31-12-00000-407116-01	TEMP LOAN SERVICE CHARGE : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
31-12-00000-407199-01	COLLECTED A/R WRITE OFFS: GENL : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
31-12-00000-407320-01	NSF/RETURNED CHECK FEE : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0		\$0	
		(\$117,528)	(\$171,664)	(\$467,556)	(\$381,365)	(\$381,365)	(\$123,002)	(\$192,441)	

EXHIBIT i
STATE APPROPRIATIONS AND OTHER STATE FUNDING

GL Account	GL Account Description	2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2025 Amd Budget	Actuals as of 4/30/2025	FY 24-25 Projected	Current Working Budget	Justification Notes
11-03-00000-410000-01	STATE: CONTACT HOUR FUNDING : Athens (ATHE)	(\$7,787,647)	(\$7,787,644)	\$0	\$0	\$0			\$0	
11-03-00000-410001-01	STATE: SUCCESS POINTS : Athens (ATHE)	(\$1,801,587)	(\$1,801,588)	\$0	(\$12,626,897)					
11-03-00000-410002-01	STATE: CORE OPERATIONS : Athens (ATHE)	(\$680,402)	(\$680,402)	\$0	\$0	\$0			\$0	
11-03-00000-410003-01	STATE: PERFORMANCE TIER : Athens (ATHE)	\$0	\$0	(\$12,247,092)	\$0	(\$12,626,897)	(\$11,541,628)	(\$14,692,448)	(\$15,880,704)	Based on State Funding Letter When received
11-03-00000-410005-01	OTHER FORMULA FUNDING : Athens (ATHE)	\$0	\$0	\$0	\$0	\$0			\$0	
11-03-00000-410006-01	HAZLEWOOD LEGACY ACT : Athens (ATHE)	(\$17,226)	(\$14,918)	(\$52,069)	(\$30,000)	(\$30,000)	(\$48,612)	(\$52,000)	(\$52,000)	
		(\$10,286,862)	(\$10,284,552)	(\$12,299,161)	(\$12,656,897)	(\$12,656,897)	(\$11,590,240)	(\$14,744,448)	(\$15,932,704)	

BASED ON CURRENT YEAR ESTIMATES AND INFORMATION. PROJECTS FROM THECB HAVE NOT BEEN RECEIVED AT PRESS TIME.

EXHIBIT J
STATE FUNDS BENEFITS PAID

GL Class	GL Account Number	Description	FY25 Budget	FY 2025 Actuals as of 4.30.25	FY 2026 Budget		
Revenue	11-03-00000-410200-01	STATE GROUP INSURANCE : Athens (ATHE)	\$2,091,813.00	\$1,394,542.00	\$2,215,942	Based on 2 year HEGI when received	
Revenue	11-03-00000-410205-01	STATE RETIREMENT: ORP MATCHING : Athens (ATHE)	\$94,800.00	\$65,725.00	\$95,238	Estimated based on % of payroll Calculated by HR	11.8087%
Revenue	11-03-00000-410210-01	STATE RETIREMENT: TRS MATCHING : Athens (ATHE)	\$708,000.00	\$526,157.00	\$711,267	Estimated based on % of payroll Calculated by HR	88.1913%
			<u>\$2,894,613.00</u>	<u>\$1,986,424.00</u>	<u>\$3,022,447.00</u>		100.0000%

Trinity Valley Community College
Ad Valorem Tax Rate Development

Exhibit K

	A	B	C	D	E	F	G	H	I	J	K
1	General Information:										
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4	- If the lower of the No New Revenue rate or the Voter Approval rate is not exceeded, the rates are merely published then adopted in a public meeting, no hearings are required.										
5	- If the lower of the No New Revenue rate or the Voter Approval Rate is exceeded, hearings and notices thereof are required prior to adopting the rate.										
6	- If the Voter Approval rate is exceeded, an election is held on the tax increase.										
7											
8	Rate Table:										
9	District	20-21 Actual Rate	21-22 Actual Rate	22-23 Actual Rate	23-24 Actual Rate	24-25 Actual Rate	25-26 No New Revenue Rate (M&O)	25-26 Voter Approval Rate	25-26 Recommended Rate		
10	Palestine Only	0.050000	0.050000	0.047600	0.043020	0.045040	0.043873	0.047382	0.045040		Tax Software
11	Excl. Palestine	0.138540	0.136050	0.115490	0.110990	0.113660	0.109333	0.118079	0.113660		
12											
13											
14	25-26 revenue at Current Tax Rate		0.113660	exceeds 24-25 budgeted revenue by				\$ 2,930,126			
15	District	2025 Total Taxable Value excl protested values, incl frozen value ceilings (ETRW Line 16)	Plus Protested or Non-certified Values (ETRW Line 17)	Less Frozen and /Transfers Value Ceilings (ETRW Line 18)	Equals 2025 Taxable Value of Non-Frozen Properties (ETRW Line 19)	What If Tax Rate (/100)	Tax Revenue before Frozen Properties (Col E x Col F)	Taxes on Frozen Properties (from CAD reports)	Estimated 25-26 Tax Revenue (Col G + Col H)	24-25 Budget	Difference From 24-25 Budget
16	Palestine Only	2,053,896,898	-	378,363,154	1,675,533,744	0.00045040	754,660	117,459	872,119	840,789	31,330.40
17											
18	Henderson	14,440,699,387	1,045,372	2,782,783,915	11,658,960,844	0.00113660	13,251,575	1,870,207	15,121,782	13,761,435	1,360,346.63
19	Hunt	200,705,407		47,123,367	153,582,040	0.00113660	174,561	31,609	206,170	198,169	8,001.35
20	Kaufman	13,378,901,136	250,052,296	1,586,638,323	12,042,315,109	0.00113660	13,687,295	1,087,430	14,774,725	13,285,883	1,488,842.35
21	Van Zandt	313,021,254	16,981,279	70,991,671	259,010,862	0.00113660	294,392	48,880	343,272	312,600	30,671.55
22	LaPoynor	80,844,593	-	18,177,531	62,667,062	0.00113660	71,227	14,376	85,603	81,298	4,305.38
23	Frankston	362,752,249	-	86,183,682	276,568,567	0.00113660	314,348	65,500	379,848	373,219	6,628.83
24	Excl. Palestine	28,776,924,026	268,078,947	4,591,898,489	24,453,104,484		27,793,399	3,118,002	30,911,400	28,012,604	2,898,796
25											
26	Total	30,830,820,924	268,078,947	4,970,261,643	26,128,638,228		28,548,059	3,235,461	31,783,519	28,853,393	2,930,126
27											

Trinity Valley Community College
Ad Valorem Tax Rate Development

Exhibit K

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10	Palestine Only	0.050000	0.050000	0.047600	0.043020	0.045040	0.043873	0.047382	0.045040		Tax Software
11	Excl. Palestine	0.138540	0.136050	0.115490	0.110990	0.113660	0.109333	0.118079	0.113660		
12											
28											
29	25-26 revenue at the Near Voter Approval Rate of 0.118079 exceeds 24-25 budgeted revenue by \$ 4,049,950 (8% revenue increase)										
30	District	2025 Total Taxable Value excl protested values, incl frozen value ceilings (ETRW Line 16)	Plus Protested or Non-certified Values (ETRW Line 17)	Less Frozen and /Transfers Value Ceilings (ETRW Line 18)	Equals 2025 Taxable Value of Non-Frozen Properties (ETRW Line 19)	What If Tax Rate (/100)	Tax Revenue before Frozen Properties (Col E x Col F)	Taxes on Frozen Properties (from CAD reports)	Estimated 25-26 Tax Revenue (Col G + Col H)	24-25 Budget	Difference From 24-25 Budget
31	Palestine Only	2,053,896,898	-	378,363,154	1,675,533,744	0.00047382	793,901	117,459	911,360	840,789	70,571.40
32											
33	Henderson	14,440,699,387	1,045,372	2,782,783,915	11,658,960,844	0.00118079	13,766,784	1,870,207	15,636,991	13,761,435	1,875,556.10
34	Hunt	200,705,407	-	47,123,367	153,582,040	0.00118079	181,348	31,609	212,957	198,169	14,788.14
35	Kaufman	13,378,901,136	250,052,296	1,586,638,323	12,042,315,109	0.00118079	14,219,445	1,087,430	15,306,875	13,285,883	2,020,992.26
36	Van Zandt	313,021,254	16,981,279	70,991,671	259,010,862	0.00118079	305,837	48,880	354,717	312,600	42,117.24
37	LaPoynor	80,844,593	-	18,177,531	62,667,062	0.00118079	73,997	14,376	88,373	81,298	7,074.64
38	Frankston	362,752,249	-	86,183,682	276,568,567	0.00118079	326,569	65,500	392,069	373,219	18,850.40
39	Excl. Palestine	28,776,924,026	268,078,947	4,591,898,489	24,453,104,484		28,873,981	3,118,002	31,991,983	28,012,604	3,979,379
40											
41	Total	30,830,820,924	268,078,947	4,970,261,643	26,128,638,228		29,667,883	3,235,461	32,903,343	28,853,393	4,049,950
42											

Trinity Valley Community College
Ad Valorem Tax Rate Development

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10	Palestine Only	0.050000	0.050000	0.047600	0.043020	0.045040	0.043873	0.047382	0.045040		Tax Software
11	Excl. Palestine	0.138540	0.136050	0.115490	0.110990	0.113660	0.109333	0.118079	0.113660		
12											
43											
44	25-26 revenue at the No New Revenue rate of 0.109333 exceeds 24-25 budgeted revenue by \$ 1,852,487										
45	District	2025 Total Taxable Value excl protested values, incl frozen value ceilings (ETRW Line 16)	Plus Protested or Non-certified Values (ETRW Line 17)	Less Frozen and /Transfers Value Ceilings (ETRW Line 18)	Equals 2025 Taxable Value of Non-Frozen Properties (ETRW Line 19)	What If Tax Rate (/100)	Tax Revenue before Frozen Properties (Col E x Col F)	Taxes on Frozen Properties (from CAD reports)	Estimated 25-26 Tax Revenue (Col G + Col H)	24-25 Budget	Difference From 24-25 Budget
46	Palestine Only	2,053,896,898	-	378,363,154	1,675,533,744	0.00043873	735,107	117,459	852,566	840,789	11,776.92
47										0	
48	Henderson	14,440,699,387	1,045,372	2,782,783,915	11,658,960,844	0.00109333	12,747,092	1,870,207	14,617,298	13,761,435	855,863.39
49	Hunt	200,705,407	-	47,123,367	153,582,040	0.00109333	167,916	31,609	199,525	198,169	1,355.85
50	Kaufman	13,378,901,136	250,052,296	1,586,638,323	12,042,315,109	0.00109333	13,166,224	1,087,430	14,253,654	13,285,883	967,771.38
51	Van Zandt	313,021,254	16,981,279	70,991,671	259,010,862	0.00109333	283,184	48,880	332,064	312,600	19,464.15
52	LaPoynor	80,844,593	-	18,177,531	62,667,062	0.00109333	68,516	14,376	82,892	81,298	1,593.78
53	Frankston	362,752,249	-	86,183,682	276,568,567	0.00109333	302,381	65,500	367,881	373,219	(5,338.29)
54	Excl. Palestine	28,776,924,026	268,078,947	4,591,898,489	24,453,104,484		26,735,313	3,118,002	29,853,314	28,012,604	1,840,710
55											
56	Total	30,830,820,924	268,078,947	4,970,261,643	26,128,638,228		27,470,420	3,235,461	30,705,880	28,853,393	1,852,487
57											



ATHENS CAMPUS
100 Cardinal Drive
Athens, Texas 75751
903-677-TVCC



KAUFMAN CAMPUS
800 Ed Hall Drive
Kaufman, Texas 75142
972-931-4309



PALESTINE CAMPUS
2970 North State Hwy. 19
P.O. Box 2530
Palestine, Texas 75802
903-729-0256



TERRELL CAMPUS
1200 East Interstate 20
Terrell, Texas 75161
972-563-9573



TERRELL
HEALTH SCIENCE CENTER
1551 TX-34
Terrell, Texas 75160
469-614-3800



TDCJ
Correctional Education
2970 North State Hwy. 19
Palestine, Texas 75803
903-723-7005

MEMORANDUM

TO: TVCC Board of Trustees Committee Members

FROM: Dr. Janene Dotts, AVP of Human Resources

RE: 2025-2026 Salary & Benefits Information

This document provides expanded narrative and data summaries for each major section of the FY 2025–2026 Agenda Memo. The information is intended to support in-depth review of compensation recommendations, staffing adjustments, and institutional workforce trends. Sections include detailed rationale, budget impacts, and compliance or strategic alignment where applicable.

Enclosed are materials for your review prior to the budget committee meeting:

1. 25-26 Salary & Benefits budget with proposed COLA & GPI increases
2. New Full-time Personnel Requests
3. Part-time staff budget requests
4. Institutional student worker budget requests
5. Benefit information- ERS & TRS increases/decreases.
6. TVCC Employment data
7. Proposed 25-26 Compensation Manual



Projected 25-26 Salary & Benefits budget with proposed COLA and GPI Increases

Summary of Salary & Benefits Budget

3% COLA & 2% GPI

- General Pay Increase (GPI): \$310,766.78
- Cost of Living Adjustment (COLA): \$597,132.02
- Part-time staff budget increase: \$20,625
- Institutional student worker budget increase: \$25,936
- Total increase in salaries: \$1,314,611 (5.16%)
- Increase in state-funded and TVCC-paid health insurance: \$573,520 (11.2%)
- Increase in TVCC-paid retirement contributions: \$57,908 (5.6%)
- Increase in state-paid retirement contributions: \$29,125 (3.7%)
- Increase in payroll taxes: \$100,568 (5.2%)
- Decrease in other fringe benefits: -\$8,285 (-1.7%)
- Total increase in fringe benefits: \$752,835 (8.0%)
- **Overall personnel cost increase: \$2,067,445 (5.93%)**

Adopting **3% COLA + 2% GPI** provides:

- Meaningful inflationary offset
- Strategic alignment with peers and the state
- Reinforcement of TVCC's commitment to competitiveness and retention

This structure balances fiscal responsibility with market competitiveness and ensures that TVCC continues to attract, retain, and support its workforce effectively.

Notable cost drivers include:

- GBP Insurance premiums increased 8% across coverage tiers
- Payroll taxes increased \$100,568 (+5.2%)
- TVCC-paid retirement contributions decreased slightly due to turnover and retirements

These adjustments reflect strategic goals to:

- Remain competitive in a tight hiring market
- Offset employee cost increases in health insurance
- Prevent salary compression and retention risks across key departments.

Maintenance & Operation Increases

Travel

Department 31004 (Choir) <ul style="list-style-type: none"> Increase due to the addition of the Stabat Mater Invitational NYC Carnegie Hall performance in May 2026, per Kristin Huggins. 	67,978
Department 43502 (Application Support Services) <ul style="list-style-type: none"> Increase due to both hiring additional employees and wanting them to attend more conferences per Myles Pennington. 	22,007
Department 50001 (General Athletics) <ul style="list-style-type: none"> Playoff Reserve was budgeted at \$150k again this year; but, we only spent \$108,546 of playoff reserve last year. This amount was moved to each department to cover playoff expenses so there is no bottom-line difference. We did not spend \$41,454, per Eddie Kite. 	108,546
Department 50006 (Football) <ul style="list-style-type: none"> Our conference and the Kansas conference are joining to do a crossover between the SWJCFC and the KJCCC, so we budgeted to travel to Kansas for a game. Also, our agreement in our other non-conference game is up and we may travel to Georgia, Utah or Iowa for the other game. Planning ahead per Sherard Poteet. 	30,300
TOTAL TRAVEL	\$228,831

Memberships and Dues

AVP SPEAG, Dept. 41011 (Memberships and Dues: Accreditation and Other - Athens) <ul style="list-style-type: none"> SACSCOC visit (we pay travel expenses - flight, hotel, meals) for a team of 7-10 people. Charges for consultant for reaffirmation and prison education program and SACSCOC site visit for Prison Education Program. In addition, we have QEP implementation per Spencer Wagley. 	40,000
TOTAL MEMBERSHIPS AND DUES	\$40,000

Supplies and Materials

<p>Associate Degree Nursing, 11-20-20001-551115-07 (Supplies: Instructional: THSC)</p> <ul style="list-style-type: none"> Significant increase, taken from student fees, all AND students are now on ATI products and HESI products are no longer used. UWorld fees increased by \$20 per student. Some fees did stay the same; however, increased retention so student numbers have increased per Jason Smith. 	20,386
<p>Emergency Medical Technology, 11-20-20002-551115-07 (Supplies: Instructional: THSC)</p> <ul style="list-style-type: none"> Paramedic courses are resuming. Partnership with the school of EMS requires us to pay \$7,500 per student. We bill the student \$2,500 per semester to make the program affordable to the student. TVCC is still responsible for the \$7,500 if the student is not successful in the program per Jason Smith. 	24,510
<p>Vocational Nursing, 11-20-20007-551115-02 (Supplies: Instructional: Palestine)</p> <ul style="list-style-type: none"> The VN programs are transitioning to using a higher-level package for ATI to allow the students to learn the material in a way that is equitable to the education provided in other VN programs in Texas per Jason Smith. 	15,631
<p>Electrical, 11-20-22027-551115-03 (Supplies: Instructional: Terrell)</p> <ul style="list-style-type: none"> Increased because our TWC grant ended per Richard Crosby. 	8,392
<p>Ranch Management, 11-22-31009-551115-01 (Supplies: Instructional: Athens)</p> <ul style="list-style-type: none"> Increased cost of feed and need to purchase more lime and fertilizer this year as fell short prior year per John Playck. 	11,020
<p>Transportation & Logistics, 11-24-46005-551123-01 (Supplies: Fleet Fuel: Athens)</p> <ul style="list-style-type: none"> Increase due to realized and anticipated fuel surcharges as well as increasing product pricing and usage per Marcus McArthur. 	10,000
<p>Building Services, XX-XX-48008-551120-XX (Supplies: Maintenance: Athens & Palestine)</p> <ul style="list-style-type: none"> Increase due to current spending pace (April 2025) as well as expected spending increase while trying to catch up on deferred maintenance per Marcus McArthur. 	19,000
<p>Athletics: Cardettes, 21-29-50012-551125-01 (Supplies: Uniforms: Athens)</p> <ul style="list-style-type: none"> Increased team roster from 32 members to 47 members per Emma Cox. 	11,913
TOTAL SUPPLIES AND MATERIALS	\$120,852

Bookstore Purchases For Resale

<p>Bookstore, 21-29-51001-551210-01 (Supplies: Textbooks for Resale: Athens)</p> <ul style="list-style-type: none"> Increase due to higher cost of textbooks and expected slight increase in sales per Kimberlee Atwood. 	12,000
<p>Bookstore, 21-29-51001-551220-01 (Clothing for Resale: Athens)</p> <ul style="list-style-type: none"> Increase due to projected increased sales of clothing as well as increased cost of clothing per Kimberlee Atwood. 	1,000
TOTAL BOOKSTORE PURCHASES FOR RESALE	\$13,000

Equipment and Furniture

Heat, Vent & AC, 11-20-22011-553000-05 (Equipment: TDCJ) <ul style="list-style-type: none"> Purchased new equipment last year so not much needed this year per Richard Crosby. 	(39,272)
Mechanical Engineering Technology, 11-20-22015-553000-01 (Equipment: Athens) <ul style="list-style-type: none"> Budgeted startup cost to purchase CNC mills and lathes last year so no need to budget this year per Richard Crosby. 	(80,000)
Automation & Controls, 11-20-22024-553000-XX (Equipment: Athens & Online) <ul style="list-style-type: none"> Perkins Grant to cover needed purchases per Richard Crosby. 	(117,000)
Application Support, 11-24-43502-553000-01 (Equipment: Athens) <ul style="list-style-type: none"> Purchased needed equipment last year so not as much needed this year (finish out media trailer) per Miles Pennington. 	(69,394)
CPIME, 11-22-43512-553000-01 (Equipment: Athens) <ul style="list-style-type: none"> We are downsizing labs so will be replacing fewer computer devices and hardware per James King. 	(89,244)
Housing – West Hall, 21-29-52006-553000-01 (Equipment: Athens) <ul style="list-style-type: none"> Purchased furniture last year so none needed this year per Harold Jones. 	(126,322)
TOTAL EQUIPMENT & FURNITURE	(\$521,232)

Repairs and Maintenance

Repair & Maintenance, 11-25-48008-554120-XX (Repair & Maintenance: Building: Athens & Palestine) <ul style="list-style-type: none"> This account has increased due to \$27k clock tower lighting; \$90k to relocate pavilion to transportation for bus barn and new roof; \$88k remodel in Enrollment and Recruiting areas; \$45k for Gibb’s conference space; \$30k for Fine Arts naming signage and electrical; \$20k for ranch siding and roofing; \$40k for Calhoun renovations; \$30k for Anderson (Palestine) improvements; various other projects per Marcus McArthur. 	370,000
TOTAL REPAIRS AND MAINTENANCE	\$370,000

Major Repairs

Major Repairs, XX-XX-48010-554125-01 (Major Repairs: Athens) <ul style="list-style-type: none"> This account has increased because most repairs last year were under \$100k, which is the threshold for the Major Repair classification. Also, we do foresee some major HVAC repairs in the near future, per Marcus McArthur. 	251,200
TOTAL MAJOR REPAIRS	\$251,200

Services

General Institutional 11-24-41020-555110-01 (Services: Audit & Legal) <ul style="list-style-type: none"> \$85k increase for legal fees per David Hopkins. 	85,000
Financial Aid 11-23-45002-555000-01 (Services: General) <ul style="list-style-type: none"> Increase needed mostly for FAS 3rd party Compliance Review performed every 3-5 years per Tonya Richardson-Dean. 	39,500
Dual Credit 11-22-43001-555111-01 (Services: Software) <ul style="list-style-type: none"> \$100k increase for new online enrollment program to allow us to better satisfy our partners and increase accuracy in our enrollment process per Mary Kelm. 	100,000
Transportation & Logistics 11-24-46005-555030-01 (Services: Lease/Facility) <ul style="list-style-type: none"> Increased cost due to new Enterprise leasing service which is technically offset by a decrease in Equipment per Marcus McArthur. 	155,789
Marketing & Communications 11-24-47002-555111-01 (Services: Software) <ul style="list-style-type: none"> Moved various software including Swiftype, Siteimprove and Omni CMS from IT to Marketing this year per Joanna Fritz. 	65,000
Building Services 11-25-48008-555000-01 (Services: General) <ul style="list-style-type: none"> New contract for grounds services is more costly than previous service per Marcus McArthur. 	53,300
Housing and Dining 21-29-51502-555000-01 (Services: General) <ul style="list-style-type: none"> Increased cost 3.5% to match the board rate increase to pay Western Dining per Harold Jones. 	46,159
TOTAL SERVICES	\$544,748

Payments for the Collection of Taxes

Taxes, 11-24-40003-561005-01 (Taxes: Appraisal Dist. Fees: All Campuses) <ul style="list-style-type: none"> Increase projected due to higher Appraisal District Budgets per David Hopkins. 	102,473
Taxes, 11-24-40003-561006-01 (Taxes: Tax Assessor/Collector Fees: All Campuses) <ul style="list-style-type: none"> Increase projected due to higher collection fees per David Hopkins. 	13,392
TOTAL PAYMENTS FOR THE COLLECTION OF TAXES	\$115,865

Communications

Marketing & Communications 11-24-47002-556110-01 (Communications: Advertising - Athens) <ul style="list-style-type: none"> Increase due to new more aggressive digital advertising including web banner ads, TV ads and popup messaging on media devices to a targeted audience per Joanna Fritz. 	27,600
TOTAL COMMUNICATIONS	\$27,600

Institutional Scholarships

Athletics: Cardettes, 21-29-50012-578049-01 <ul style="list-style-type: none"> Increase freshmen scholarships to 23 (\$1800 x two semesters) and sophomore scholarships to 24 (\$2,000 x two semesters), an overall roster increase of 47% per Emma Cox. 	54,153
Board of Trustees: 11-26-70001-578011-01 <ul style="list-style-type: none"> Moved this budget from the Presidential scholarship budget. In addition, we are covering 2 years (\$30k) of scholarships already awarded per Jason Morrison. 	60,100
BAAS Education: 11-26-70001-578063-01 <ul style="list-style-type: none"> This is a new scholarship for Early Childhood Education per Jason Morrison. 	150,000
TOTAL INSTITUTIONAL SCHOLARSHIPS	\$264,253

Utilities

Electricity, XX-XX-48006-557110-0X (Utilities: Electricity: All locations) <ul style="list-style-type: none"> Increased costs based on current year actuals and the addition of the Training building in Palestine (20,000 SF) per Marcus MacArthur. 	42,400
Waste Management, XX-XX-48006-557125-0X (Utilities: Waste Mgt: All locations) <ul style="list-style-type: none"> Increased costs based on current year actuals and additional costs due to major renovations per Marcus MacArthur. 	34,000
Water, XX-XX-4XXXX-557120-01 (Utilities: Water: Athens) <ul style="list-style-type: none"> Increased costs based on current year actuals and the addition of the Training building in Palestine (20,000 SF) per Marcus MacArthur. 	34,200
TOTAL UTILITIES	\$110,600

Insurance

<p>Insurance, XX-XX-XXXXX-559XXX-XX</p> <ul style="list-style-type: none"> Budgeted insurance in general has increased due to changing our policies to partially self-funded and we have budgeted the greatest cost possible. That being said, we foresee a cost savings scenario per David Hopkins. 	328,200
TOTAL INSURANCE	\$328,200

Other Expenses

<p>VP Instruction, 11-22-30001-560010-01 (Other Expense: Professional Development: Athens)</p> <ul style="list-style-type: none"> Will be used in conjunction with grant funds to cover the Quality Matters Core Curriculum and all course sharing must be approved through Quality Matters. In addition, moving all funds for Faculty Retreat back to the VPI budget from the HR budget for better tracking per Spencer Wagley. 	24,700
<p>VP Instruction, 11-22-30001-560020-01 (Other Expense: Meals: Athens)</p> <ul style="list-style-type: none"> Moving Meals for VPI events and In-Service/Convocations to this budget from General Institutional for better tracking per Spencer Wagley. 	10,900
<p>Application Support, 11-24-43502-560010-01 (Other Expense: Professional Development: Athens)</p> <ul style="list-style-type: none"> Advanced, mostly remote, training for ASP.net, Javascript, HTML programming, SQL, API development and other Applications Support. Also requesting staff attend Educause, Ellucian and Touchnet conferences with additional staff over prior years per Miles Pennington. 	20,000
<p>Student Senate, 11-23-44007-560099-XX (Other Expense Other: Athens, Palestine, Terrell)</p> <ul style="list-style-type: none"> Used to host student life type events to increase student involvement and engagement on campus. The increase is directly tied to the major growth seen across all three campus chapters. Terrell alone has a 160% increase in membership per Courtney Skiles. 	23,700
<p>Athletics: Cardettes, 21-29-50012-560020-01 (Other Expense Meals: Athens)</p> <ul style="list-style-type: none"> Increase due to spring break meals for competition members, summer meals for freshman and team camps as well as summer meals for officer training per Emma Cox. 	14,402
<ul style="list-style-type: none"> TOTAL OTHER EXPENSES 	\$93,702

Capital Outlay and Other

2025-2026

- Capital Reserve Budget Transfers are set to \$2,691,080 based on the historical 3.77% of revenue when originally set. This will change as revenue is adjusted.
- Contingency is currently \$5,418,678 and will change as budget is modified etc.
- Bad Debt Expense is budgeted at \$250,000.

CAPITAL RESERVE ESTIMATE THROUGH AUGUST 31, 2025
as of April 30, 2025

Capital Reserve Balance as of 4/30/2024	<u><u>30,914,092.12</u></u>
Additions to Capital Reserve	
Capital Reserve Funding November 2024 through August 2025	803,296.00
Interest May 2025 through August 2025	403,633.00
Transfer from Contingency	1,500,000.00
Cain Foundation Donation for Softball Field (1 of 5 Annual)	
Transfer 23-24 Excess	
Projected Capital Expenditures Remaining	
PHASE 1 - Palestine - Anderson Building Auditorium Reno	(150,000.00)
PHASE 1 - Terrell Grounds Courtyard Drainage and Sidewalks	(166,000.00)
PHASE 1 - South Hall Interior Reno and Exterior Waterproofing	(5,000.00)
PHASE 1 - Math/Journalism Re-clad-Waterproof	(9,364.00)
PHASE 1 - Facility Condition Assessment	(22,985.63)
Terrell Main Building Restoration (TRANSFER - INSURANCE)	(10,444.31)
THSC Restoration (TRANSFER - INSURANCE)	(673,307.86)
PHASE 2 - Math/Journalism Roof Floor and Gravel	(281,634.00)
PHASE 2 - Gibbs Roof Restoration	(204,780.38)
PHASE 2 - Cardinal Gym Windows and Cladding	(160,007.00)
PHASE 2 - West Hall	(548,014.00)
PHASE 2 - Athen's Grounds PHASE TWO	(32,008.12)
PHASE 2 -Esports RELO PHASE TWO	(34,153.47)
Softball Field	(100,000.00)
Projected Capital Expenditures Remaining Subtotal	<u><u>(2,397,698.77)</u></u>
Subtotal	<u><u>31,223,322.35</u></u>
THSC/Terrell Renovation Insurance Proceeds remaining at 4/30/24	109,515.08
CAP RESERVE BALANCE - ACTUAL	
Projected Capital Reserve Balance as of 8/31/25	<u><u>31,332,837.43</u></u>

CAPITAL RESERVE ESTIMATE THROUGH AUGUST 31 2026

Capital Reserve Balance as of 8/31/2025	31,332,837
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Additions to Capital Reserve	
Capital Reserve Funding September 2025 through August 2026	2,409,888
Interest September 2025 through August 2026	1,197,769
Cain Foundation Donation for Softball Field (2 of 5 Annual)	300,000
Transfer from Contingency	0
Transfer 24-25 Excess	0
Projected Capital Expenditures Remaining	
PHASE 2 - Welding - Drainage	(404,914.53)
PHASE 2 - Welding - Reskin and Roof	(177,000)
PHASE 2 - Automotive Roof, Wall Sheets, Insulation, Roll Up Doors	(123,000)
PHASE 2 - Athen's Grounds PHASE TWO	(345,000.00)
PHASE 2 - Ranch Haybarn	(102,890)
PHASE 2 - Athens Northwest Dorm Outside	(60,000)
PHASE 2 - Rodeo Bathroom/Saferoom	(150,000)
PHASE 2 - TDCJ Calhoun Internal Renovations	(35,000)
PHASE 2 - Mechanical	(167,204)
West Hall Renovation (TRFR PER HOP 7/30/24)	(28,306.39)
Softball Field	(2,169,306)
Projected Capital Expenditures Remaining Subtotal	(3,762,621)
Subtotal	<hr/> 31,477,874
Projected Capital Reserve Balance as of 8/31/26	31,477,874
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