

# **FY2026 Recommended Budget**

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**Kilgore College**  
**August 11, 2025**





# Kilgore College

## Recommended Budget for Fiscal Year 2026

### September 1, 2025 to August 31, 2026

### Revenues and Expenses from Operations

	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Recommended	Increase/Decrease
<b>Credit Tuition</b>						
In-District Tuition	\$ 1,452,465	\$ 1,400,000	\$ 1,215,000	\$ 1,150,000	\$ 1,035,000	\$ (115,000)
Out of District Tuition	\$ 3,389,085	\$ 3,210,000	\$ 3,010,000	\$ 2,900,000	\$ 2,930,000	\$ 30,000
Out of State Tuition (Texas Non-Resident)	\$ 378,525	\$ 385,000	\$ 365,000	\$ 300,000	\$ 360,000	\$ 60,000
Early Admission/Dual Credit	\$ 833,238	\$ 2,005,500	\$ 773,700	\$ 900,000	\$ 1,365,810	\$ 465,810
FAST - Dual Credit	\$ -	\$ -	\$ 376,300	\$ 1,100,000	\$ 1,117,481	\$ 17,481
<b>Total Credit Tuition:</b>	<b>\$ 6,053,313</b>	<b>\$ 7,000,500</b>	<b>\$ 5,740,000</b>	<b>\$ 6,350,000</b>	<b>\$ 6,808,291</b>	<b>\$ 458,291</b>
<b>Course and Special Fees</b>						
General Education Fee	\$ 3,535,875	\$ 3,340,000	\$ 3,340,000	\$ 3,045,000	\$ 3,026,900	\$ (18,100)
Out of District Fee	\$ 5,341,980	\$ 5,105,000	\$ 4,650,000	\$ 4,500,000	\$ 4,439,100	\$ (60,900)
Course Fees	\$ 2,205,721	\$ 1,200,000	\$ 2,320,000	\$ 2,513,863	\$ 2,547,371	\$ 33,508
All Other Fees	\$ 1,043,237	\$ 2,426,740	\$ 1,772,420	\$ 2,233,130	\$ 2,442,465	\$ 209,335
<b>Total Course and Special Fees:</b>	<b>\$ 12,126,814</b>	<b>\$ 12,071,740</b>	<b>\$ 12,082,420</b>	<b>\$ 12,291,993</b>	<b>\$ 12,455,836</b>	<b>\$ 163,843</b>
<b>State Appropriations</b>						
State Appropriations - Base Tier	\$ 9,654,903	\$ 9,654,903	\$ 3,565,647	\$ 4,196,979	\$ 4,343,477	\$ 146,498
State Appropriations - Performance Tier	\$ -	\$ -	\$ 10,213,083	\$ 10,074,120	\$ 10,973,384	\$ 899,264
State Appropriations - Teacher Retirement System TRS/ORP	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
<b>Total State Appropriations:</b>	<b>\$ 9,654,903</b>	<b>\$ 9,744,903</b>	<b>\$ 13,868,730</b>	<b>\$ 14,361,099</b>	<b>\$ 15,406,861</b>	<b>\$ 1,045,762</b>
<b>District Ad-Valorem Property Taxes</b>						
Property Tax Revenues - M&O	\$ 6,508,163	\$ 6,498,059	\$ 7,320,392	\$ 7,945,000	\$ 8,706,204	\$ 761,204
Property Tax Revenues - I&S		\$ 1,049,722	\$ 1,837,324	\$ 1,847,577	\$ 1,845,104	\$ (2,473)
Delinquent Tax Collections	\$ 150,000	\$ 155,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
<b>Total Ad-Valorem Tax Collections:</b>	<b>\$ 6,658,163</b>	<b>\$ 7,702,781</b>	<b>\$ 9,257,716</b>	<b>\$ 9,892,577</b>	<b>\$ 10,651,308</b>	<b>\$ 758,731</b>
<b>Other Revenue from Operations &amp; Reserves</b>						
Indirect Cost Recovery (from grants/contracts)	\$ 33,000	\$ 42,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest/Investment Income	\$ 225,000	\$ 225,000	\$ 1,058,599	\$ 1,060,000	\$ 750,000	\$ (310,000)
Continuing Education	\$ 1,460,775	\$ 2,500,000	\$ 2,526,400	\$ 3,253,500	\$ 3,510,882	\$ 257,382
Other Revenue from Operations	\$ 408,655	\$ 259,050	\$ 233,000	\$ 134,985	\$ 241,590	\$ 106,605
Auxiliary Revenues	\$ 5,948,806	\$ 5,972,984	\$ 6,736,769	\$ 4,839,445	\$ 4,820,473	\$ (18,972)
KC Plant Fund Reserves for Capital Improvements	\$ 425,000	\$ 4,512,000	\$ 500,000	\$ -	\$ -	\$ -
<b>Total Other Revenue from Operations &amp; Reserves:</b>	<b>\$ 8,501,236</b>	<b>\$ 13,511,534</b>	<b>\$ 11,104,768</b>	<b>\$ 9,337,930</b>	<b>\$ 9,372,945</b>	<b>\$ 35,015</b>



# Kilgore College

## Recommended Budget for Fiscal Year 2026

### September 1, 2025 to August 31, 2026

### Revenues and Expenses from Operations

	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Recommended	Increase/Decrease
<b>Total Operating Revenues &amp; Reserves</b>	<b>\$ 42,994,428</b>	<b>\$ 50,031,458</b>	<b>\$ 52,053,634</b>	<b>\$ 52,233,599</b>	<b>\$ 54,695,241</b>	<b>\$ 2,461,642</b>
<b>Operating Expenses</b>						
Salaries & Wages	\$ 17,938,569	\$ 19,888,551	\$ 20,895,206	\$ 22,213,051	\$ 23,791,842	\$ 1,578,791
Employee Benefits	\$ 2,244,976	\$ 2,792,612	\$ 2,585,354	\$ 2,806,053	\$ 3,240,039	\$ 433,986
Other Operating Expenses	\$ 14,736,723	\$ 13,242,817	\$ 15,785,192	\$ 17,800,815	\$ 17,805,432	\$ 4,617
Auxiliary Expenses	\$ 5,955,969	\$ 6,224,968	\$ 6,986,259	\$ 6,076,103	\$ 6,262,992	\$ 186,889
Debt Service - SECO Loans & Maintenance Notes	\$ -	\$ 1,049,722	\$ 1,837,324	\$ 1,847,577	\$ 1,845,104	\$ (2,473)
Capital Budget	\$ 1,669,161	\$ 5,032,788	\$ 3,299,299	\$ -	\$ 75,000	\$ 75,000
HB8 Holdback				\$ 500,000	\$ 500,000	\$ -
Employee Raises	\$ 449,030	\$ 1,800,000	\$ 665,000	\$ 990,000	\$ 1,174,832	\$ 184,832
<b>Total Operating &amp; Capital Expenses</b>	<b>\$ 42,994,428</b>	<b>\$ 50,031,458</b>	<b>\$ 52,053,634</b>	<b>\$ 52,233,599</b>	<b>\$ 54,695,241</b>	<b>\$ 2,461,642</b>
<b>Net Impact on Unrestricted Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Kilgore College  
Recommended Budget for Fiscal Year 2026  
September 1, 2025 to August 31, 2026  
Capital Budget

Cash Funded (In Operating Budget)	Amount
<i>Capital Items</i>	
Capital Maintenance	\$650,000
<i>Softball field - NJCAA compliance</i>	
<i>Old Main exterior cleaning and sealing</i>	
<i>Longview North façade study</i>	
Diesel Tech - Heavy-Duty Truck	\$75,000
<b>Total Capital Budget FY2026</b>	<hr/> <b>\$725,000</b>



Kilgore College  
Recommended Budget for Fiscal Year 2026  
Property Tax Rate Comparison  
Operating (M&O) and Debt (I&S) Tax Rates

Tax Rates (Rate per \$100 of property valuation)	FY 2024	FY 2025	FY 2026 Proposed	Increase/Decrease	% Change
Operating (Maintenance & Operations)	\$ 0.14003	\$ 0.146278	\$ 0.14614	\$ (0.000134)	-0.09%
Debt (Interest & Sinking)	\$ 0.03497	\$ 0.033722	\$ 0.03097	\$ (0.002750)	-8.15%
Total Tax Rate	\$ 0.17500	\$ 0.180000	\$ 0.17712	\$ (0.002884)	-1.60%

## HB 1495 Requirements – Lobbying Expenditures

House Bill 1495 from the 86<sup>th</sup> Texas Legislature added a requirement for proposed budgets prepared by certain political subdivisions. The bill amended Texas Local Government Code section 140.0045 to require that proposed budgets include a line item indicating the amount of expenditures for “directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.” Both line items must allow “as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.”

Institutional Memberships Legislative Advocacy Line Item Information					
Proposed in Budget 2025-2026					Prior Year
Membership	Annual Dues	% of dues devoted to Legislative Advocacy	\$ amount devoted to Legislative Advocacy		\$ amount devoted to Legislative Advocacy
TACC	\$ 33,327.00	28.94%	\$ 9,644.83		\$ 7,570.33
TASB, Inc.	\$ 3,100.00	7.69%	\$ 238.39		\$ 56.89
TCCTA	\$ 425.00	10.00%	\$ 42.50		\$ 42.50
		<b>Totals</b>	<b>\$ 9,925.72</b>		<b>\$ 7,669.72</b>

## SB 17 Statement on DEI Activities

Kilgore College did not spend any state funds in opposition to SB17 in Fiscal Year 2025. The proposed budget for Fiscal Year 2026 does not contain any budgeted funds that would be in opposition to SB17.

Brazy Boyd Sammons

Brazy B. Sammons

Vice President Administrative Services  
& Chief Financial Officer

August 11, 2025

Date

**THANK YOU!**

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