

Paris Junior College
Approved Annual Operating Budget
2026-2027

Revenues:

State Funds	\$ 11,475,235
Local Funds	
Tuition and Fees	
Tuition	9,659,300
Fees	2,214,650
Net Tuition and Fees	<u>11,873,950</u>
Taxes	5,190,000
Auxiliary Enterprises	1,724,398
Other Sources	3,878,100
Federal Funds	7,760,000
Total Revenues	<u>\$ 41,901,683</u>

Expenditures:

Instruction	
General Academic Courses	
Faculty Salaries	\$ 3,852,410
Departmental Operating Expenses	256,025
Organized Activities	9,100
Total General Academic Courses	<u>4,117,535</u>
Vocational-Technical Courses	
Faculty Salaries	5,265,022
Departmental Operating Activities	575,966
Total Vocational-Technical Courses	<u>5,840,988</u>
Adult and Continuing Ed	826,725
Total Instruction	<u>10,785,247</u>
Public Service	142,551
Academic Support	2,414,916
Student Services	2,604,565
Institutional Support	10,079,468
Operation and Maintenance of Plant	3,239,024
Financial Aid and Scholarships	9,538,418
Auxiliary Enterprises	2,190,502
Debt Service	906,991
Total Expenditures	<u>\$ 41,901,683</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u><u>-</u></u>

Paris Junior College
Annual Operating Budget
Fiscal Year 2026-2027

	FY26 Budget	FY27 Budget	Increase/ (Decrease)
REVENUES:			
State Funds:			
State Appropriations	\$ 11,750,824	\$ 10,454,268	\$ (1,296,556)
Indirect Costs Recovered	5,000	-	(5,000)
Student Financial Aid	800,000	1,020,967	220,967
Total State Funds	<u>12,555,824</u>	<u>11,475,235</u>	<u>(1,080,589)</u>
Local Funds:			
Tuition and Fees	11,585,812	11,873,950	288,138
Taxes	5,210,000	5,190,000	(20,000)
Total Local Funds	<u>16,795,812</u>	<u>17,063,950</u>	<u>268,138</u>
Auxiliary Enterprises:			
Issuable Supplies	165,000	210,000	45,000
Organized Athletics	4,898	4,898	-
Food Service	842,000	1,020,000	178,000
College Store	75,000	80,000	5,000
Student Housing	386,000	396,000	10,000
Vendor Income	13,500	13,500	-
Total Auxiliary Enterprises	<u>1,486,398</u>	<u>1,724,398</u>	<u>238,000</u>
Other Sources:			
Interest Earned	1,350,000	1,500,000	150,000
Miscellaneous Income	351,858	372,100	20,242
Student Productions	6,000	6,000	-
Unrestricted Fund Balance	-	2,000,000	2,000,000
Total Other Sources	<u>1,707,858</u>	<u>3,878,100</u>	<u>2,170,242</u>
Federal Funds:			
Indirect Costs Recovered	110,000	110,000	-
Student Financial Aid	7,200,000	7,650,000	450,000
Total Federal Funds	<u>7,310,000</u>	<u>7,760,000</u>	<u>450,000</u>
TOTAL REVENUE	<u>\$ 39,855,892</u>	<u>\$ 41,901,683</u>	<u>\$ 2,045,791</u>

Paris Junior College
Annual Operating Budget
Fiscal Year 2026-2027

	FY26 Budget	FY27 Budget	Increase/ (Decrease)
EXPENDITURES:			
Instruction:			
General Academic	4,066,624	4,108,435	41,811
Vocational	4,884,589	5,840,988	956,399
Instructional Administration	-	-	-
Adult and Continuing Education	777,642	826,725	49,083
Organized Activities	8,300	9,100	800
Total Instruction	9,737,154	10,785,248	1,048,094
Public Service:			
Dispute Resolution	12,000	12,000	-
Extension and Public Services	82,010	85,399	3,389
Miscellaneous Cash Match	50,000	45,152	(4,848)
Total Public Service	144,010	142,551	(1,459)
Academic Support:			
Library	441,439	468,268	26,829
Sulphur Springs Campus	147,961	152,386	4,424
Greenville Campus	174,997	193,071	18,074
Academic Administration	689,338	1,225,178	535,840
Technical Administration	415,166	376,013	(39,153)
Total Academic Support	1,868,902	2,414,916	546,014
Student Services:			
General Student Services	289,359	298,017	8,658
Student Financial Aid	402,304	449,781	47,477
Student Records	391,060	17,250	(373,810)
Counseling Services	545,187	588,695	43,508
Student Activities	253,926	265,557	11,631
Admissions	662,391	669,652	7,261
Testing	205,424	206,262	839
Achieving the Dream	31,243	31,891	649
Tutoring	20,365	77,461	57,096
Total Student Services	2,801,258	2,604,565	(196,693)
Institutional Support:			
Government of Institution	80,350	110,850	30,500
Executive Direction/Control	477,353	477,910	557
Business Fiscal Management	1,137,597	1,223,846	86,249
Human Resources	359,126	381,166	22,039
Institutional Development	242,522	237,068	(5,455)
General Campus Services	982,006	429,866	(552,140)
Campus Police	598,273	715,364	117,091
Education Research	208,995	239,016	30,021
Public Information	510,580	427,046	(83,535)
Computer Center	1,625,132	2,009,302	384,170
Staff Development	32,000	32,000	-
Staff Benefits	4,111,538	3,796,036	(315,502)
Total Institutional Support	10,365,472	10,079,468	(286,004)
Operation and Maintenance of Plant:			
General Services	617,311	579,935	(37,376)
Transportation	73,690	139,102	65,412
Building Maintenance	810,011	853,199	43,188
Grounds Maintenance	285,119	305,421	20,301
Custodial Services	437,797	476,368	38,571
Utilities	885,000	885,000	-
Special Items	100,000	-	(100,000)
Total Operation and Maintenance of Plant	3,208,928	3,239,024	30,096

Financial Aid and Scholarships:			
Dedicated Funds (Federal Aid)	8,000,000	8,670,967	670,967
Institutional Scholarships	430,000	430,000	-
Texas Public Education Grant	416,389	437,451	21,062
Total Financial Aid and Scholarships	<u>8,846,389</u>	<u>9,538,418</u>	<u>692,029</u>
Auxiliary Enterprises:			
Athletics	1,084,918	1,273,095	188,177
Special Items	125,000	120,000	(5,000)
Special Revenue	764,700	797,406	32,707
Total Auxiliary Enterprises	<u>1,974,618</u>	<u>2,190,502</u>	<u>215,884</u>
Debt Service:			
Principal, Interest, and Fees on Debt Service	909,161	906,991	(2,170)
Total Debt Service	<u>909,161</u>	<u>906,991</u>	<u>(2,170)</u>
TOTAL EXPENDITURES (FUNCTIONAL)	<u>\$39,855,892</u>	<u>\$41,901,683</u>	<u>\$2,045,790</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(\$0)</u>	<u>\$0</u>	<u>\$1</u>

TRANSFERS:

From Current Unrestricted		
Mandatory-TPEG	\$ 416,389	\$ 437,451
Non-mandatory	488,220	466,104
Debt Service	909,161	906,991
 To Debt Service	 (909,161)	 (906,991)
 To Restricted	 (904,609)	 (903,555)
 TOTAL TRANSFERS	 \$ (0)	 \$ -

SUMMARY

TOTAL REVENUE	\$ 39,855,892	\$ 41,901,683
TOTAL EXPENDITURES	39,855,892	41,901,683
TOTAL NET TRANSFERS	(0)	(0)
Total Budget (Deficit)/Excess	\$ 0	\$ 0

Paris Junior College
Annual Operating Budget
Fiscal Year 2026-2027

	FY26 Budget	FY27 Budget	Increase/ (Decrease)
Financial Aid and Scholarships:			
Dedicated Funds (Federal Aid)	8,000,000	8,670,967	670,967
Institutional Scholarships	430,000	430,000	-
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Principal, Interest, and Fees on Debt Service	909,161	906,991	(2,170)
Total Debt Service	<u>909,161</u>	<u>906,991</u>	<u>(2,170)</u>
TOTAL EXPENDITURES (FUNCTIONAL)	<u>\$39,855,892</u>	<u>\$41,901,683</u>	<u>\$2,045,790</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(\$0)</u>	<u>\$0</u>	<u>\$1</u>

TRANSFERS:

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Debt Service	909,161	906,991
To Debt Service	(909,161)	(906,991)
To Restricted	<u>(904,609)</u>	<u>(903,555)</u>
TOTAL TRANSFERS	<u>\$ (0)</u>	<u>\$ -</u>

SUMMARY

TOTAL REVENUE	\$ 39,855,892	\$ 41,901,683
TOTAL EXPENDITURES	39,855,892	41,901,683
TOTAL NET TRANSFERS	<u>(0)</u>	<u>(0)</u>
Total Budget (Deficit)/Excess	<u>\$ 0</u>	<u>\$ 0</u>

GL Account	Description	FY27 Budget	FY26 Budget	Board Line Item
10-0003-01-43000	Tuition/In District	(\$1,490,000)	(\$1,320,000)	Tuition and Fees
10-0003-01-43001	Less In Dist TPEG	\$101,400	\$98,700	Tuition and Fees
10-0003-01-43010	Tuition/Out District	(\$2,600,000)	(\$2,105,000)	Tuition and Fees
10-0003-01-43011	Less Out District TPEG	\$206,700	\$192,300	Tuition and Fees
10-0003-01-43020	Tuition/Out Of State	(\$252,000)	(\$500,000)	Tuition and Fees
10-0003-01-43021	Less Out State TPEG	\$15,120	\$30,000	Tuition and Fees
10-0003-01-43210	Lab Fees	(\$215,000)	(\$175,000)	Tuition and Fees
10-0003-01-43215	Individual Instruction	(\$2,500)	(\$3,000)	Tuition and Fees
10-0003-01-43220	General Fees	(\$1,700,000)	(\$1,700,000)	Tuition and Fees
10-0003-01-43222	Out-of-District Fee	(\$2,120,000)	(\$1,800,000)	Tuition and Fees
10-0003-01-43225	Community Services Funded	(\$180,000)	(\$180,000)	Tuition and Fees
10-0003-01-43226	Less Comm Services TPEG	\$27,840	\$10,800	Tuition and Fees
10-0003-01-43232	Threeppeat Fee	(\$35,000)	(\$35,000)	Tuition and Fees
10-0003-01-43245	Fees & Supplies/Ced	(\$100)	(\$520)	Tuition and Fees
10-0003-01-43250	TPEG Resident	(\$348,663)	(\$332,880)	Tuition and Fees
10-0003-01-43255	TPEG Non Res	(\$17,736)	(\$25,000)	Tuition and Fees
10-0003-01-43260	TPEG Non Trad	(\$71,052)	(\$58,509)	Tuition and Fees
10-0003-01-43265	Sch Change/Reinstatement Fee	-	-	Tuition and Fees
10-0003-01-43290	Installment Handling Fee	(\$50)	(\$5,500)	Tuition and Fees
10-0003-01-43294	CED/Jewelry Short Courses	(\$3,000)	-	Tuition and Fees
10-0003-01-43296	B&I Contractual Services	(\$30,000)	(\$8,000)	Tuition and Fees
10-0003-01-43297	Community Services-Non-Funded	(\$10,000)	(\$10,000)	Tuition and Fees
10-0003-01-43298	Less Comm Svcs Nonfund TPEG	\$600	\$600	Tuition and Fees
10-0003-01-43299	Childcare/NETWDB	(\$15,000)	(\$10,453)	Tuition and Fees
10-0003-01-44000	DC Tuition/In District	(\$200,000)	(\$325,000)	Tuition and Fees
10-0003-01-44010	DCTuition/Out District	(\$845,000)	(\$1,100,000)	Tuition and Fees
10-0003-04-43000	Tuition/In District	(\$5,850)	(\$1,000)	Tuition and Fees
10-0003-04-43001	Less In Dist TPEG	\$351	\$60	Tuition and Fees
10-0003-04-43010	Tuition/Out District	(\$400,000)	(\$350,000)	Tuition and Fees
10-0003-04-43011	Less Out District TPEG	\$27,600	\$25,200	Tuition and Fees
10-0003-04-43020	Tuition/Out Of State	(\$40,000)	(\$20,000)	Tuition and Fees
10-0003-04-43021	Less Out State TPEG	\$2,400	\$1,200	Tuition and Fees
10-0003-04-43210	Lab Fees	(\$25,000)	(\$15,679)	Tuition and Fees
10-0003-04-43220	General Fees	(\$160,000)	(\$150,000)	Tuition and Fees
10-0003-04-43222	Out-of-District Fee	(\$300,000)	(\$250,000)	Tuition and Fees
10-0003-04-43225	Community Services Funded	(\$700,000)	(\$695,000)	Tuition and Fees
10-0003-04-43226	Less Comm Services TPEG	\$42,000	\$41,700	Tuition and Fees
10-0003-04-43245	Fees & Supplies/CED	(\$50)	-	Tuition and Fees
10-0003-04-43296	B & I Contractual Services	(\$50,000)	-	Tuition and Fees
10-0003-04-43297	Community Services Non Funded	(\$200)	(\$150)	Tuition and Fees
10-0003-04-43298	Less Comm Svcs Nonfund TPEG	\$12	\$9	Tuition and Fees
10-0003-04-44010	DC Tuition/Out District	(\$60,000)	(\$70,000)	Tuition and Fees
10-0003-05-43000	Tuition/In District	-	(\$1,000)	Tuition and Fees
10-0003-05-43001	Less In Dist TPEG	\$12	\$60	Tuition and Fees
10-0003-05-43010	Tuition/Out District	(\$160,000)	(\$200,000)	Tuition and Fees
10-0003-05-43011	Less Out District TPEG	\$12,600	\$15,300	Tuition and Fees
10-0003-05-43020	Tuition/Out Of State	(\$3,600)	(\$5,000)	Tuition and Fees
10-0003-05-43021	Less Out State TPEG	\$216	\$300	Tuition and Fees
10-0003-05-43210	Lab Fees	(\$15,000)	(\$15,000)	Tuition and Fees
10-0003-05-43220	General Fees	(\$62,000)	(\$110,000)	Tuition and Fees
10-0003-05-43222	Out-of-District Fee	(\$125,000)	(\$220,000)	Tuition and Fees
10-0003-05-43225	Community Services Funded	(\$20,000)	(\$100,000)	Tuition and Fees
10-0003-05-43226	Less Comm Services TPEG	\$1,200	\$6,000	Tuition and Fees
10-0003-05-43245	Fees & Supplies/CED	-	(\$200)	Tuition and Fees
10-0003-05-43297	Community Services Non Funded	-	-	Tuition and Fees
10-0003-05-43298	Less Comm Svcs Nonfund TPEG	-	-	Tuition and Fees
10-0003-05-44000	DC Tuition/In District	(\$200)	-	Tuition and Fees
10-0003-05-44010	DC Tuition/Out District	(\$50,000)	(\$55,000)	Tuition and Fees
10-0003-07-43000	Tuition/In District	-	(\$1,000)	Tuition and Fees
10-0003-07-43001	Less In Dist TPEG	-	\$60	Tuition and Fees
10-0003-07-43010	Tuition/Out District	-	(\$20,000)	Tuition and Fees
10-0003-07-43011	Less Out District TPEG	-	\$1,200	Tuition and Fees
10-0003-07-43020	Tuition/Out Of State	-	(\$1,500)	Tuition and Fees
10-0003-07-43021	Less Out State TPEG	-	\$90	Tuition and Fees
10-0003-07-43220	General Fees	-	(\$10,000)	Tuition and Fees
10-0003-07-43222	Out-of-District Fee	-	(\$25,000)	Tuition and Fees
		(\$11,873,950)	(\$11,585,812)	

Paris Junior College
Budget - Instruction Expenses
Fiscal Year 2026-2027

	<u>Dept.</u>	<u>FY27 Budget</u>	<u>FY27 Salary</u>	<u>FY27 Other</u>
General Academic:				
English	4012	\$523,082	\$511,382	\$11,700
Journalism	4014	\$47,613	\$47,613	-
Foreign Language	4016	\$99,790	\$97,190	\$2,600
Art	4022	\$106,950	\$94,650	\$12,300
Drama	4024	\$117,072	\$86,072	\$31,000
Music	4026	\$180,840	\$170,940	\$9,900
Speech	4028	\$79,136	\$76,536	\$2,600
Kinesiology	4032	\$324,859	\$319,559	\$5,300
Biology	4051	\$528,496	\$456,046	\$72,450
Chemistry	4052	\$101,511	\$85,961	\$15,550
Engineering	4054	-	-	-
Math	4055	\$625,324	\$580,574	\$44,750
Physical Science	4056	\$131,986	\$125,361	\$6,625
Agriculture	4057	\$10,683	\$10,333	\$350
Geology	4059	\$3,343	\$2,893	\$450
Government	4061	\$251,087	\$243,987	\$7,100
History	4062	\$335,000	\$325,800	\$9,200
Sociology	4063	\$102,492	\$99,792	\$2,700
Psychology	4064	\$249,297	\$239,997	\$9,300
	4065	-	-	-
Education	4067	\$119,135	\$113,235	\$5,900
Develop. Read/Write	4043	\$53,353	\$52,253	\$1,100
Develop. Math	4044	\$117,386	\$112,236	\$5,150
Total General Academic		<u>\$4,108,435</u>	<u>\$3,852,410</u>	<u>\$256,025</u>

Paris Junior College
Budget - Instruction Expenses
Fiscal Year 2026-2027

	<u>Dept.</u>	<u>FY27 Budget</u>	<u>FY27 Salary</u>	<u>FY27 Other</u>
Plant:				
General Services	8010	\$579,935	\$198,635	\$381,300
Transportation	8011	\$139,102	\$146,202	(\$7,100)
Building Maintenance	8012	\$853,199	\$541,199	\$312,000
Grounds Maintenance	8013	\$305,421	\$161,121	\$144,300
Custodial Services	8014	\$476,368	\$410,068	\$66,300
Utilities	8015	\$885,000	-	\$885,000
Total Plant		<u>\$3,239,024</u>	<u>\$1,457,224</u>	<u>\$1,781,800</u>
Athletics:				
General	0511	\$378,823	\$228,823	\$150,000
Basketball-M	0512	\$176,556	\$120,656	\$55,900
Basketball-W	0513	\$110,068	\$54,668	\$55,400
Baseball	0514	\$175,228	\$60,128	\$115,100
Cheer	0515	\$7,442	\$7,442	-
Softball	0516	\$140,989	\$54,789	\$86,200
Regional Tourn Travel	0518	\$60,000	-	\$60,000
Men's Soccer	0519	\$109,304	\$56,304	\$53,000
Women's Soccer	0520	\$114,685	\$56,285	\$58,400
Total Athletics		<u>\$1,273,095</u>	<u>\$639,095</u>	<u>\$634,000</u>
Special Revenue:				
Food Service	4541	\$730,000	-	\$730,000
Married Student	2521	-	-	-
Student Housing	5551	-	-	-
Hatcher Hall	5552	\$11,770	\$10,270	\$1,500
Thompson Hall	5553	\$41,831	\$26,131	\$15,700
South Campus	5554	\$13,805	\$10,305	\$3,500
Berry Dorm	5556	-	-	-
Total Special Revenue		<u>\$797,406</u>	<u>\$46,706</u>	<u>\$750,700</u>

Paris Junior College
Budget - Instruction Expenses
Fiscal Year 2026-2027

	<u>Dept.</u>	<u>FY27 Budget</u>	<u>FY27 Salary</u>	<u>FY27 Other</u>
Vocational:				
Office Occupations	4220	\$87,017	\$82,901	\$4,116
Computer Info.	4222	\$274,289	\$248,960	\$25,329
Business	4223	\$95,326	\$92,026	\$3,300
Airframe (removed FY27)	4226	\$189,510	\$189,310	\$200
Economics	4227	\$168,781	\$162,681	\$6,100
Drafting	4231	\$85,848	\$73,518	\$12,330
Welding	4232	\$514,124	\$365,859	\$148,265
Electrician	4233	\$253,458	\$228,638	\$24,820
Air Conditioning	4236	\$242,826	\$220,776	\$22,050
Electro-Mechanical (removed	4238	\$326,457	\$299,435	\$27,022
Criminal Justice	4239	\$111,354	\$109,654	\$1,700
Jewelry	4242	\$382,088	\$319,943	\$62,145
Horology	4244	\$255,699	\$221,699	\$34,000
Health	4250	\$290,849	\$276,449	\$14,400
Certified Nurse Aid	4251	\$203,074	\$196,324	\$6,750
AD Nursing	4252	\$539,561	\$479,986	\$59,575
Medical Records	4253	\$82,465	\$77,240	\$5,225
LVN	4254	\$719,055	\$701,270	\$17,785
Surgical Tech	4255	\$131,206	\$113,106	\$18,100
Radiology Tech	4256	\$208,500	\$188,330	\$20,170
EMT	4257	\$349,355	\$321,521	\$27,834
Sonography	4258	\$222,527	\$201,777	\$20,750
CED/Jewelry	4262	\$200	-	\$200
NETWDB/Childcare	4263	\$19,746	\$9,746	\$10,000
Nursing Home Training	4264	\$87,671	\$83,871	\$3,800
Total Vocational		<u>\$5,840,988</u>	<u>\$5,265,022</u>	<u>\$575,966</u>
Organized Activities:				
Organized Activities	4070	\$9,100	-	\$9,100