



Budget 2025-2026

Frank Phillips College

1301 W. ROOSEVELT | BORGER, TX 79007 | FPCTX.EDU

ANNUAL OPERATING BUDGET
2025-2026

PREPARED BY

JACKIE BRAND
VICE PRESIDENT OF ADMINISTRATIVE SERVICES

UNDER THE DIRECTION OF

DR. GLENDON FORGEY
PRESIDENT

This budget book reflects the approved operating budget for Frank Phillips College for the 2025-26 fiscal year. It is provided here to ensure transparency and accountability in how the college allocates its public resources. In addition to budget figures, this report highlights college priorities, major investments, and the values guiding financial decisions.

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Frank Phillips College is the northernmost rural community college located at the top of the Texas Panhandle, where the spirit of the Plainsmen stands proud. Frank Phillips College has been dedicated to serving the top nine counties of the Texas Panhandle since 1948.

The Board of Regents, Administration, Faculty, and Staff are committed to providing high-quality learning experiences and services.

MISSION

Frank Phillips College is a comprehensive two-year community-based educational organization committed to providing high-quality learning experiences and services.

VISION

Our vision is to be relevant to all our RURAL communities, through services and educational opportunities. As relevancy remains our focus, we meet our students where they are, to get them where they want to go. Strive toward the remarkable as a sustainable college that provides the opportunity to meet the needs of our students.

CORE VALUES

Quality Matters Because Students Matter

Where Our Students Come From Doesn't Matter As Much As Where They Are Going

Challenge The Status Quo To Create Innovative Momentum

Do The Right Thing With Integrity, Honor, And Accountability

Love What You Do, You Make A Difference

Strategic Outlook

The FY25-26 budget is designed to strengthen the college's instructional quality, operational efficiency, and institutional resilience. It balances cost-of-living investments in personnel with a disciplined approach to capital spending and reserve-building. By focusing on student equity, academic infrastructure, and financial stewardship, FPC continues to advance its mission while preparing for future challenges and opportunities.

Strategic Goals

In previous years, this section of the budget packet included an extensive list of goals, organized by campus and by department. While comprehensive, the format often made it difficult to identify overarching institutional priorities. Based on feedback from the Finance Committee, the goals section has been streamlined for FY25-26 to focus on three core strategic objectives. Each primary goal is supported by a set of sub-goals that reflect key operational, instructional, and student success priorities across all campuses. This refined structure is intended to provide greater clarity, align with institutional planning efforts, and serve as a more effective tool for measuring progress throughout the fiscal year.

1. Student Success

- a. Exceed THECB performance indicators for formula funding based on THECB data.
- b. Increase workforce internships by 5.
- c. Complete development of Prison Education Program to begin Fall 2026.

2. Community Engagement

- a. Begin hosting meetings at least once per regular semester with ISDs for each campus.
- b. Implement ESL/GED programs at the Borger Campus.
- c. Commit to participating in at least five community events for recruitment purposes. (Second Saturdays, etc.)

3. Institutional Advancement

- a. Completion of new residential hall facility.
- b. Complete employee professional development training portal in Brightspace.
- c. Increase funding for scholarships for CE and ESL/GED programs.

Revenue by Source	25-26 Budget	24-25 Budget	\$ Change	% Change
State Appropriations	\$8,005,696	\$7,348,549	\$657,147	8.94%
Tuition and Fees	\$5,018,766	\$4,950,800	\$67,966	1.37%
Ad Valorem Taxes	\$4,620,155	\$4,425,568	\$194,587	4.40%
Grants and Donations	\$421,585	\$794,200	(\$372,615)	-46.92%
Auxiliary Revenue	\$981,100	\$1,097,450	(\$116,350)	-10.60%
Miscellaneous Income	\$113,317	\$62,700	\$50,617	80.73%
Interest Income	\$150,000	\$100,000	\$50,000	50.00%
Total Revenues	\$19,310,619	\$18,779,267	\$531,352	2.83%

Expenditures by Category	25-26 Budget	24-25 Budget	\$ Change	% Change
Salaries	\$7,796,714	\$6,993,429	\$803,285	11.49%
Taxes & Benefits	\$1,473,587	\$1,373,662	\$99,925	7.27%
Supplies	\$938,438	\$749,170	\$189,268	25.26%
General Expense	\$776,678	\$825,514	(\$48,836)	-5.92%
Insurance	\$1,053,922	\$1,042,319	\$11,603	1.11%
Travel	\$418,621	\$392,971	\$25,650	6.53%
Utilities	\$651,503	\$603,480	\$48,023	7.96%
Repair & Maintenance	\$667,751	\$562,675	\$105,076	18.67%
Marketing	\$57,250	\$59,250	(\$2,000)	-3.38%
Professional Services	\$2,429,704	\$2,514,740	(\$85,036)	-3.38%
Capital Expenditures	\$1,484,467	\$1,454,629	\$29,838	2.05%
Scholarships	\$927,289	\$876,348	\$50,941	5.81%
Grant/Award Exp	\$5,000	\$20,000	(\$15,000)	-75.00%
Bad Debt Expense	\$10,000	\$0	\$10,000	-
Total Expenditures	\$18,690,925	\$17,468,187	\$1,222,738	7.00%

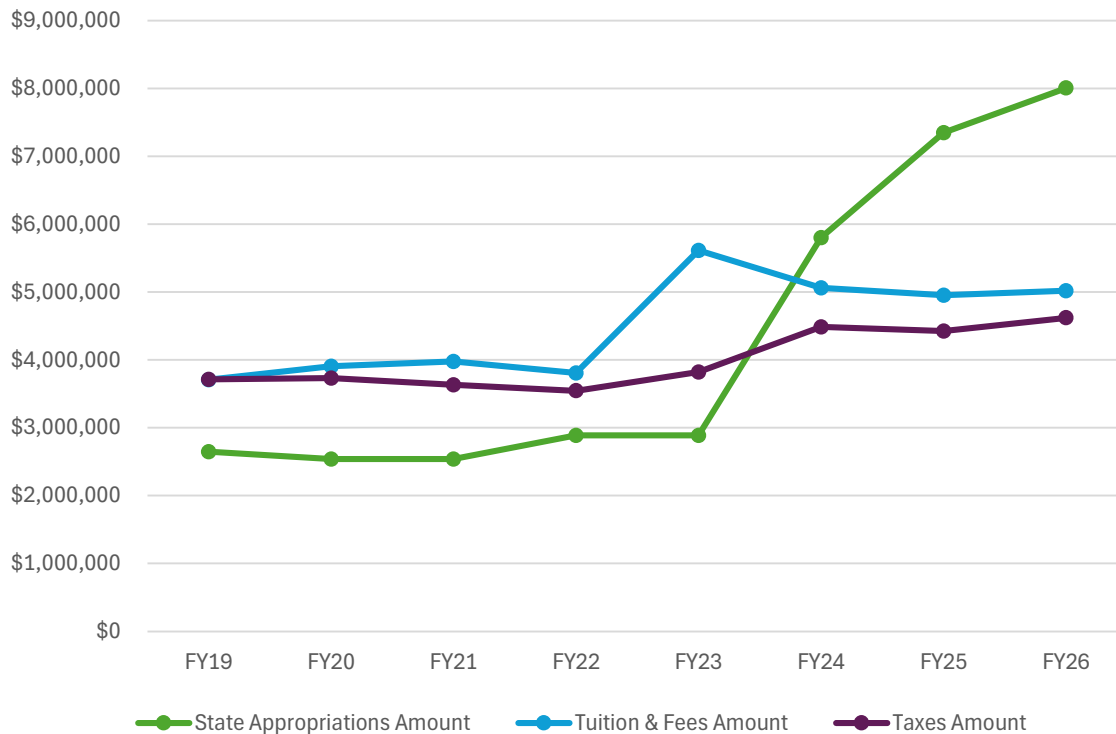
Projected Surplus	\$619,694	\$1,311,080	(\$691,386)	-52.73%
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State Appropriations: Funding received from the Texas Higher Education Coordinating Board.

Ad Valorem Taxes: Property taxes collected within Hutchinson and branch campus districts.

Capital Expenditures: Includes major equipment or building-related investments.

FRANK PHILLIPS COLLEGE
Major Revenue Sources
FY19 to FY26



	State Appropriations		Tuition & Fees		Taxes	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
FY19	\$2,643,721	19.7%	\$3,706,782	27.6%	\$3,709,315	27.7%
FY20	\$2,538,542	18.4%	\$3,905,040	28.2%	\$3,730,072	27.0%
FY21	\$2,538,542	18.6%	\$3,975,540	29.1%	\$3,629,874	26.5%
FY22	\$2,887,423	18.0%	\$3,804,959	23.8%	\$3,545,524	22.1%
FY23	\$2,887,423	17.4%	\$5,613,044	33.8%	\$3,818,939	23.0%
FY24	\$5,799,197	32.9%	\$5,061,654	28.7%	\$4,482,959	25.5%
FY25	\$7,348,549	39.1%	\$4,950,800	26.4%	\$4,425,568	23.6%
FY26	\$8,005,696	41.5%	\$5,018,766	26.0%	\$4,620,155	23.9%

<u>Revenue Source</u>	<u>25-26 Budget</u>	<u>24-25 Budget</u>
State Appropriations	\$8,005,696	\$7,348,549
Base Tier	\$3,945,477	\$3,598,953
Performance Tier	\$4,060,219	\$3,749,596
Tuition & Fees	\$5,018,766	\$4,950,800
In District	\$665,000	\$630,000
Out of District	\$565,000	\$560,000
Out of State	\$175,000	\$150,000
Dual Credit	\$1,050,000	\$910,000
Student Fees	\$1,569,000	\$1,584,500
CE/CS	\$644,766	\$641,300
Safety	\$350,000	\$475,000
Ad Valorem Taxes - Current	\$4,620,155	\$4,425,568
Hutchinson	\$3,083,864	\$2,952,973
Ochiltree	\$632,696	\$601,887
Dallam/Hartley	\$903,595	\$870,708
Grants & Donations	\$421,585	\$794,200
Indirect Cost	\$4,700	\$0
Federal Work Study	\$40,222	\$0
Carl Perkins Grant	\$90,554	\$58,091
Title IV TRiO Grant	\$286,109	\$286,109
Title III Grant	\$0	\$450,000
Auxiliary Revenue	\$981,100	\$1,097,450
Housing	\$23,000	\$21,000
BCAC	\$167,000	\$169,500
Dining Hall	\$775,000	\$890,000
Cosmetology	\$12,000	\$12,850
Rodeo	\$4,000	\$4,000
Miscellaneous	\$100	\$100
Miscellaneous Income	\$113,317	\$62,700
Interest Income	\$150,000	\$100,000
Total Revenues	\$19,310,619	\$18,779,267

<u>Expenditure</u>	<u>25-26 Budget</u>		<u>24-25 Budget</u>	
Instruction	\$5,477,226		\$4,774,648	
Salaries & Benefits	\$4,368,919		\$3,794,558	
Operating Expenses	\$1,093,307		\$855,590	
Capital Expenses	\$15,000		\$124,500	
Academic Support	\$439,411		\$466,037	
Salaries & Benefits	\$311,551		\$340,167	
Operating Expenses	\$122,860		\$125,120	
Capital Expenses	\$5,000		\$750	
Student Services	\$929,348		\$1,061,039	
Salaries & Benefits	\$781,838		\$933,479	
Operating Expenses	\$147,510		\$127,560	
Institutional Support	\$4,969,159		\$4,073,310	
Salaries & Benefits	\$1,847,523		\$1,594,187	
Operating Expenses	\$2,334,158		\$2,288,373	
Capital Expenses	\$787,478		\$190,750	
Operations & Maintenance	\$1,895,674		\$1,911,194	
Salaries & Benefits	\$589,386		\$438,635	
Operating Expenses	\$956,288		\$838,680	
Capital Expenses	\$350,000		\$633,879	
Auxiliary	\$4,563,220		\$4,444,099	
Salaries & Benefits	\$1,089,999		\$1,014,915	
Operating Expenses	\$3,216,721		\$3,021,184	
Capital Expenses	\$256,500		\$408,000	
Grants	\$416,885		\$737,860	
Salaries & Benefits	\$281,083		\$251,150	
Operating Expenses	\$65,313		\$389,960	
Capital Expenses	\$70,489		\$96,750	
Total Expenditures	\$18,690,923		\$17,468,187	

<u>Revenue Source</u>	<u>25-26 Budget</u>	<u>24-25 Budget</u>
Ad Valorem Taxes - Current	\$632,696	\$601,887
Total Revenue	\$632,696	\$601,887

<u>Expenditure</u>	<u>25-26 Budget</u>	<u>24-25 Budget</u>
Allen Campus	\$928,004	\$914,518
Salaries	\$413,865	\$349,231
Taxes & Benefits	\$114,659	\$106,164
Supplies	\$16,050	\$16,050
General Expense	\$3,000	\$8,800
Insurance	\$102,133	\$108,773
Travel	\$3,500	\$3,500
Utilities	\$35,500	\$39,500
Repair & Maintenance	\$21,500	\$61,500
Marketing	\$16,000	\$16,000
Professional Services	\$119,297	\$90,000
Capital Expenditures*	\$82,500	\$115,000
Total Expenditures	\$928,004	\$914,518

Projected Surplus	(\$295,308)	(\$312,631)
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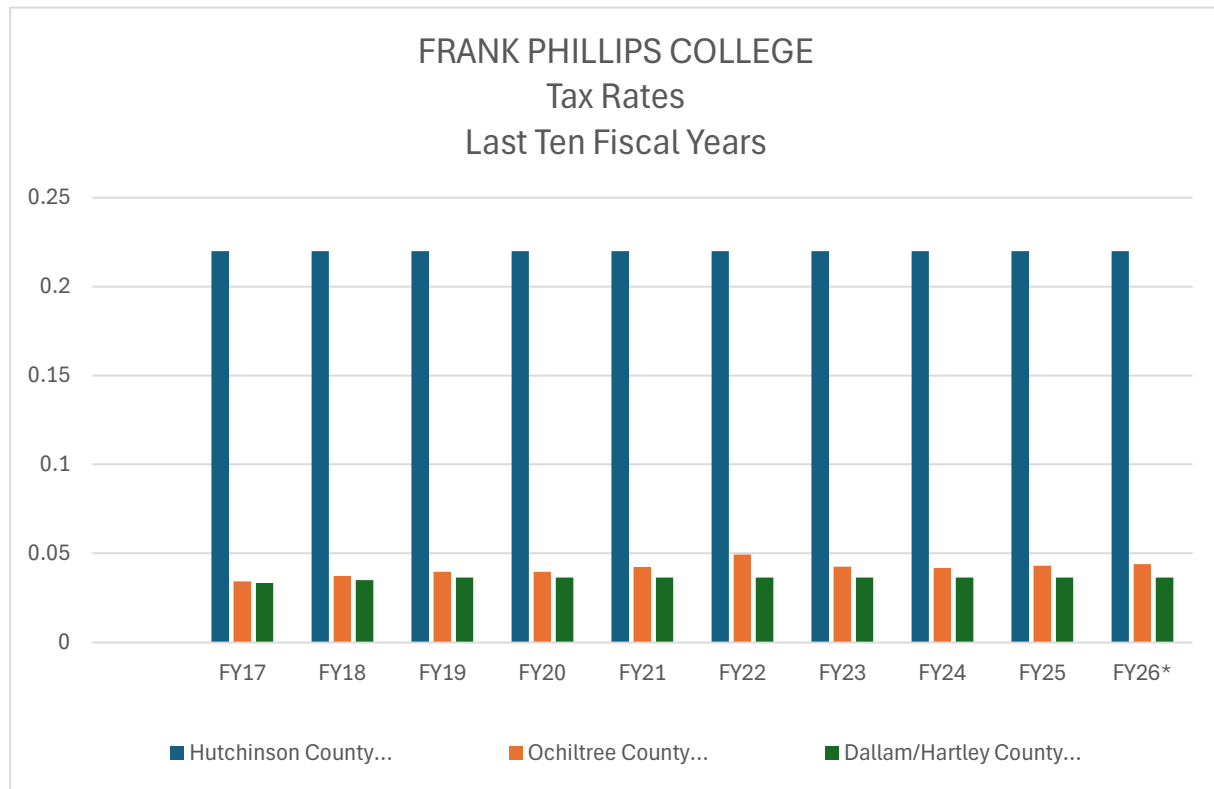
*An additional \$109k in technology upgrades for the Allen Campus are budgeted to the IT dept.

Revenue Source	25-26 Budget	24-25 Budget
Ad Valorem Taxes - Current	\$903,595	\$870,708
Total Revenue	\$903,595	\$870,708

Expenditure	25-26 Budget	24-25 Budget
Rahll Campus	\$830,162	\$855,593
Salaries	\$273,179	\$272,540
Taxes & Benefits	\$65,764	\$48,372
Supplies	\$18,250	\$14,050
General Expense	\$30,000	\$31,000
Insurance	\$72,976	\$75,539
Travel	\$2,000	\$7,000
Utilities	\$51,000	\$37,000
Repair & Maintenance	\$42,750	\$33,500
Marketing	\$13,500	\$25,000
Professional Services	\$245,743	\$283,092
Capital Expenditures*	\$15,000	\$28,500
Total Expenditures	\$830,162	\$855,593

Projected Surplus	\$73,433	\$15,115
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*An additional \$89k in technology upgrades for the Rahll Campus are budgeted to the IT dept.



Fiscal Year	Hutchinson County Tax Rate	Ochiltree County Tax Rate**	Dallam/Hartley County Tax Rate**
FY17	0.22000	0.034181	0.033231
FY18	0.22000	0.037200	0.034882
FY19	0.22000	0.039660	0.036375
FY20	0.22000	0.039592	0.036375
FY21	0.22000	0.042300	0.036375
FY22	0.22000	0.049313	0.036375
FY23	0.22000	0.042569	0.036375
FY24	0.22000	0.041793	0.036375
FY25	0.22000	0.042941	0.036375
FY26*	0.22000	0.044000	0.036375

*Proposed tax rates

**The Branch Campus Maintenance & Operations Tax supports site-specific operational and facility needs in Ochiltree and Dallam/Hartley counties.

Project Name	Project Type	Building/Dept	Amount
Carpet & Wallpaper - Main Lc	Renovation	A&I Building	\$8,000
Resurface Tennis Court	Renovation	BCAC	\$50,000
Repair/Replace duct work	Renovation	BCAC	\$30,000
New tarps & rack for gym floor	Purchase	BCAC	\$20,000
Parking lot resurface	Renovation	BCAC	\$5,000
Repair crack in pool	Renovation	BCAC	\$5,000
Computers	Technology	Institution Wide	\$110,000
Replace 41 fire extinguishers	Purchase	Campus Safety	\$8,200
Change from CAT5 to CAT6	Technology	CLC	\$75,000
Replace Servers - 2	Technology	Dalhart Campus	\$60,000
Networking Equipment - Mer	Technology	Dalhart Campus	\$29,000
Lights & Desks	Renovation	Dalhart Campus	\$15,000
Replace Walk-in Refrigeratio	Purchase	Dining Hall	\$20,000
Multiple Requests	Purchase	Dining Hall	\$12,000
Exhaust fans	Renovation	Goins Dorm	\$14,000
Appliances	Purchase	Goins Dorm	\$2,500
SAN Replacement	Technology	Institution Wide	\$90,000
Change from CAT5 to CAT6	Technology	Library	\$50,000
Control panel, updated HVAC	Renovation	Library	\$40,600
Furniture	Purchase	Library	\$5,000
Exterior Paint Metal Accent F	Renovation	Multiple	\$25,678
Windows	Renovation	Old Plainsmen Gym	\$55,500
Replace A/C Unit	Renovation	Old Plainsmen Gym	\$18,000
Replace Servers - 2	Technology	Perryton Campus	\$60,000
Networking Equipment - Mer	Technology	Perryton Campus	\$29,000
Security Camera system	Purchase	Perryton Campus	\$20,000
Replace Carpet in Room 125	Purchase	Perryton Campus	\$13,000
Paint Exterior Light Poles	Renovation	Perryton Campus	\$12,000
Parking lot repair	Renovation	Perryton Campus	\$30,000
Replace Lawn Equipment	Purchase	Perryton Campus	\$7,500
ISP Upgrade - Workforce Cer	Technology	Perryton Workforce	\$20,000
Truck for Rodeo	Purchase	Rodeo	\$100,000
2 small cars added to fleet	Purchase	Transportation	\$80,000
2 vans added to fleet	Purchase	Transportation	\$120,000
Add Large Car barn for Bus a	Purchase	Transportation	\$150,000
Replace outside wood eaves	Renovation	Tyler St Dorm	\$3,000

<u>Project Name</u>	<u>Project Type</u>	<u>Building/Dept</u>	<u>Amount</u>
Needs a roof and paint	Renovation	Weatherly Dugout	\$6,000
Security Camera system	Purchase	Welding	\$15,000
Perkins Grant Purchases	Purchase	Institution Wide	\$70,489
Total			\$1,484,467

Department	2025-26 Budget	2024-25 Budget	Variance
201 – Anatomy & Physiology	\$10,400	\$10,400	\$0
202 – Biology	\$260,782	\$232,457	\$28,325
203 – Chemistry	\$104,410	\$107,846	(\$3,436)
204 – Math	\$265,485	\$206,366	\$59,119
205 – Physics	\$90,956	\$84,108	\$6,848
207 – Foreign Language	\$94,449	\$84,710	\$9,739
208 – English	\$298,628	\$238,619	\$60,009
210 – Sociology	\$17,250	\$12,174	\$5,076
211 – Fine Arts	\$102,741	\$90,903	\$11,838
212 – Speech	\$140,853	\$110,147	\$30,706
213 – Geology	\$61,227	\$0	\$61,227
214 – Physical Education	\$23,000	\$22,740	\$260
215 – Psychology	\$116,652	\$108,046	\$8,606
216 – Accounting	\$7,820	\$13,699	(\$5,879)
217 – History	\$284,692	\$251,599	\$33,093
218 – Academic Affairs	\$320,021	\$372,734	(\$52,713)
219 – Dual Credit	\$154,797	\$353,593	(\$198,796)
221 – VCT	\$15,000	\$11,411	\$3,589
222 – Criminal Justice	\$0	\$1,000	(\$1,000)
223 – Agriculture	\$191,012	\$153,155	\$37,857
224 – Allied Health	\$74,376	\$68,270	\$6,106
225 – Anthropology	\$10,350	\$9,459	\$891
226 – LVN	\$332,688	\$167,929	\$164,759
228 – Business and Computer	\$20,750	\$15,900	\$4,850
229 – Education	\$78,991	\$73,054	\$5,937
231 – Government	\$104,097	\$85,811	\$18,286
232 – Economics	\$28,620	\$21,266	\$7,354
233 – FYIS	\$24,000	\$23,740	\$260
243 – Capstone	\$6,475	\$6,235	\$240
244 – Library	\$119,391	\$93,303	\$26,088
245 – ARC	\$0	\$78,408	(\$78,408)
246 – Registrar	\$85,536	\$0	\$85,536
249 – Financial Aid	\$243,088	\$239,721	\$3,367
250 – Counselor	\$149,830	\$105,140	\$44,690
251 – Graduation Expense	\$28,800	\$28,800	\$0

Department	2025-26 Budget	2024-25 Budget	Variance
252 – Student Central	\$252,288	\$240,517	\$11,771
255 – College Accreditation	\$15,250	\$25,000	(\$9,750)
270 – Workforce Devel	\$179,756	\$144,925	\$34,831
271 – Industrial Education	\$16,000	\$110,335	(\$94,335)
275 – GED	\$4,500	\$10,332	(\$5,832)
279 – Kids Camp	\$10,500	\$6,000	\$4,500
280 – Continuing Ed-Borger	\$71,814	\$72,121	(\$307)
281 – Continuing Ed-Dalhart	\$29,450	\$33,420	(\$3,970)
282 – Continuing Ed-Perryton	\$38,500	\$29,110	\$9,390
283 – Welding-Borger	\$373,963	\$340,345	\$33,618
284 – Welding-Dalhart	\$70,098	\$33,890	\$36,208
285 – Welding-Perryton	\$75,700	\$77,428	(\$1,728)
286 – Cosmo-Borger	\$210,572	\$202,216	\$8,356
287 – Barber	\$75,215	\$69,649	\$5,566
289 – Cosmo-Perryton	\$239,299	\$233,145	\$6,154
290 – CDL-Dalhart	\$104,900	\$105,200	(\$300)
291 – I&E	\$401,511	\$285,799	\$115,712
293 – CDL-Borger	\$82,650	\$78,500	\$4,150
294 – CDL-Perryton	\$124,838	\$148,650	(\$23,812)
295 – Diesel Mechanic-Perry	\$146,679	\$137,840	\$8,839
296 – Crane Training	\$0	\$2,500	(\$2,500)
297 – Diesel Mechanic-Dalhart	\$26,500	\$34,500	(\$8,000)
298 – TCOLE	\$10,600	\$18,294	(\$7,694)
299 – Safety Center	\$380,526	\$389,405	(\$8,879)
301 – Government of the Inst	\$17,000	\$14,500	\$2,500
302 – Executive Dir & Control	\$266,782	\$241,044	\$25,738
303 – Business & Fiscal Mgm	\$303,181	\$549,782	(\$246,601)
304 – Dalhart	\$833,659	\$855,593	(\$21,934)
305 – Institutional Research	\$125,731	\$107,286	\$18,445
306 – Institutional Advancem	\$90,030	\$74,164	\$15,866
307 – Human Resources	\$88,260	\$85,411	\$2,849
310 - Business Office	\$264,646	\$0	\$264,646
311 – Marketing & Advertising	\$75,999	\$72,642	\$3,357
318 – Grants Mgmt	\$91,247	\$81,749	\$9,498
320 – Information Technolog	\$987,956	\$464,777	\$523,179
330 – Perryton	\$930,000	\$914,518	\$15,482
341 – General Services	\$1,162,918	\$868,344	\$294,574
350 – Staff Benefits	(\$283,500)	(\$281,500)	(\$2,000)
400 – Transportation	\$404,400	\$343,800	\$60,600

Department	2025-26 Budget	2024-25 Budget	Variance
401 – Campus Security	\$155,779	\$127,134	\$28,645
402 – Building Maintenance	\$484,120	\$662,475	(\$178,355)
403 – Custodial Services	\$375,588	\$315,000	\$60,588
404 – Grounds Maintenance	\$190,788	\$155,785	\$35,003
405 – Utilities	\$285,000	\$307,000	(\$22,000)
710 – TRiO Grant	\$286,109	\$287,860	(\$1,751)
711 – TRiO Non Grant Funded	\$15,010	\$14,860	\$150
712 – Title III Grant	\$0	\$450,000	(\$450,000)
801 – Athletic Director	\$247,802	\$258,268	(\$10,466)
802 – Men’s Basketball	\$296,320	\$273,279	\$23,041
803 – Women’s Basketball	\$322,693	\$292,252	\$30,441
804 – Baseball	\$374,987	\$328,106	\$46,881
806 – Volleyball	\$262,439	\$232,660	\$29,779
807 – Athletic Trainer	\$98,964	\$95,384	\$3,580
808 – Women’s Softball	\$323,039	\$284,366	\$38,673
809 – Rodeo	\$606,821	\$258,268	\$348,553
819 – Exemptions	\$100,941	\$50,000	\$50,941
851 – Dining Hall	\$1,197,978	\$1,177,698	\$20,280
853 – Activity Center	\$456,052	\$594,890	(\$138,838)
855 – Housing-Goins	\$80,765	\$158,339	(\$77,574)
856 – Housing-Stephens	\$74,139	\$89,370	(\$15,231)
861 – Campus Organizations	\$24,300	\$42,989	(\$18,689)
862 – Rodeo Event	\$26,902	\$16,640	\$10,262
864 – Housing-Tyler	\$60,779	\$93,308	(\$32,529)