

Monroe County Community College

Proposed Budget

FOR THE FISCAL YEAR

2018-2019

Proposed to the
Monroe County Community College
Board of Trustees

JUNE 27, 2018



**MONROE COUNTY
COMMUNITY COLLEGE**

enriching lives



1555 South Raisinville Road
Monroe, MI 48161-9746

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CHAPTER 1

INTRODUCTION

Monroe County Community College is a public, non-profit, higher education institution established for the residents of Monroe County. Its mission is to enrich and transform lives by providing opportunity and excellence in higher education. The College offers freshman and sophomore associate degree and certificate programs for transfer courses and career programs. It also provides training and retraining opportunities for business and industry and works to promote the educational, economic, social, and cultural well-being of Monroe County and its citizens.

The academic calendar year for the College is based on semesters. There are approximately 4,100 credit and non-credit students attending the College during the fall and winter semesters. Classes are also offered during the spring and summer, but attendance is considerably less at these times.

The College's fiscal year is from July 1 to June 30. In addition to various audits for grants and state programs and reporting, College financial operations are annually audited by independent auditors for federally funded programs and for the College's annual financial statements. The results of these audits have been excellent, with no major findings or exceptions.

The College is part of a state-wide community college system along with 27 other community colleges; however, the policy-making body for the College is a locally elected, seven-member Board of Trustees. Among its responsibilities, the Board decides on property matters, selects the president, approves wage schedules, determines tuition rates, establishes a variety of operational policies, and adopts annual operating budgets. This publication is the administration's formal proposal to the Board for the adoption of next year's budget.

Work to prepare next year's budget recommendation officially begins in December as departments and budgetary units compile their data in keeping with the College's Strategic Plan. The requests work their way to the Vice Presidents and President, and then the Board of Trustees for final approval. Many adjustments are made during this process as data is compared and reviewed and new information is received. Throughout the process, information is requested and reviewed back and forth between individual departments and the Budget Team. Special presentations on projected revenue and proposed requests are made to the Board and to the faculty and staff as needed. The result of all this planning and preparation is a proposed General Fund budget which is balanced with projected expenses less than or equal to projected revenues.

The first eleven chapters of this document represent the proposed budgets for the College's General Fund, Retirement Designated Fund, Designated Fund, Auxiliary Activities Fund, Restricted Fund, Unexpended Plant Fund, Maintenance and Replacement Fund, Millage Maintenance and Replacement Fund, and Other Funds (Student Loan Fund, the Endowment Fund, and the Physical Properties Fund). The appendix contains back-up information on the General Fund to assist in the explanation and comparative analysis of this fund.

Each back-up chapter contains similar information, usually providing a brief description of the fund, a three-year table of revenues and expenses and often some additional information related to only that fund.

The majority of the College's day-to-day financial operations are reported in the General Fund, including receipt of major revenues. Chapters on other funds will include explanations and information on other activities particular to those funds, including a listing of events, funding from outside grants, and a listing of major plant projects.

Through the establishment of projections, controls, and review, the annual operating budget lays the foundation for the College to fulfill its mission and strategic objectives.

Suzanne M. Wetzel

Vice President of Administration and Treasurer

AJ Fischer

Director of Financial Services

2018-2019
Budget Preparation
CHRONOLOGY

- 12-01-17:** Departments/Divisions begin work on 2018-2019 budget requests
- 01-05-18:** Instructions and Calendar sent to all Administrators
- 02-15-18:** Financial Update Meeting – Review of Annual Financial Report (June 30, 2017)
- 03-02-18:** Copies of the Project Request Forms Due to Director of Campus Planning and Facilities
- 03-12-18:** Budget Requests Due to Administration Office
- 03-30-18:** Grant Budgets Due to Administration Office
- 03-26-18:** Board Meeting: Tuition Rates for 2018-2019 Approved
- 05-10-18:** Financial Update Meeting – Update on 2017-2018 Budget
- 05-21-18:** Board Meeting – Discussion of Proposed 2018-2019 Budget
- 06-27-18:** Public Hearing on 2018-2019 Budget
- 06-27-18:** Board Meeting – Recommended Resolution to Adopt 2018-2019 Budget on Agenda
- 06-29-18:** Financial Update Meeting – Presentation of 2018-2019 Budget to College
- 07-01-18:** 2018-2019 Fiscal Year Begins

Fact Sheet

- Legal Name:** The Community College District of Monroe County, Michigan.
- History:** Monroe County Community College is a public two-year institution of higher education. On June 29, 1964, the College was approved by the electors of Monroe County. On July 3, 1964, the College was granted statutory authority under the provisions of Michigan's Public Act No. 188 of 1955 to function as a community college.
- Curriculum:** The College offers transfer and occupational programs as well as training for business and industry and professional and personal enrichment programs through lifelong learning.
- Accreditation:** The College is accredited by the Higher Learning Commission (HLC). The College's next Year 10 reaffirmation of accreditation visit will occur during the 2019-2020 fiscal year.
- President:** Kojo A. Quartey, Ph.D. Dr. Quartey began at the College on August 1, 2013 and is the College's fifth president.
- Board:** The College has a 7 member board, all elected by voters of the College District (Monroe County, Michigan). Current members are:
Lynette M. Dowler, Chair
Mary Kay Thayer, Vice Chair
Aaron N. Mason, Secretary
William T. Bruck, Trustee
Dr. James E. DeVries, Trustee
Steven Hill, Trustee
Marjorie A. Kreps, Trustee
(The College's Vice President of Administration serves as Board Treasurer)
- Campus:** The College has nine major buildings on its 208 acre Main Campus at 1555 South Raisinville Road and one major building at its 25 acre Whitman Center at 7777 Lewis Avenue in Bedford Township.
- Fiscal Year:** July 1 through June 30
- Funding Sources:** The College is supported by property tax monies from Monroe County, annual appropriations from the State of Michigan, and revenue received from student tuition and fees. The mix is approximately 49.25 percent, 19.01 percent, and 30.76 percent, respectively.
- The original voted millage rate for operations was 1.25 mils. In August 1980 the Monroe County electorate increased this to 2.25 mils; however, tax revenue from the voter-approved 2.25 mils of taxes for operations are limited to 2.1794 mils by the Headlee calculations. Taxes are also limited due to numerous tax increment financing plans and abatements approved by the cities and townships, Board of Review

adjustments, and Michigan Tax Tribunal judgments. In November 2016, the Monroe County electorate voted to approve a 5-year maintenance and replacement millage of .85 mils. The funds generated via this property tax levy will be used to address critical maintenance and renovation projects. The College has no bonded indebtedness; however, the College now has a long-term debt obligation for the HVAC project.

2017-2018 Enrollment – Credit

	Head Count			Credit Hours			Billable Contact Hours		
	2017-18	2016-17	2015-16	2017-18	2016-17	2015-16	2017-18	2016-17	2015-16
Summer	298	318	363	1,058	1,153	1,189	1,170	1,245	1,227
Fall	3,122	3,144	3,192	25,404	26,005	27,011	29,033	29,798	30,957
Winter	2,953	3,055	3,012	23,022	24,258	24,423	26,837	28,185	28,305
Spring	859	930	777	3,593	3,913	3,265	4,104	4,533	3,720
Totals:	7,232	7,447	7,344	53,077	55,329	55,888	61,144	63,761	64,209

Table 1.1

2017-2018 Enrollment – Non-Credit

(As of 6/19/18)

	Fall 2017			Winter 2018			Spring/Summer 2018*			Annual Totals*		
	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours	Total Enrollment	Unduplicated Enrollment	Total Contact Hours
LL Learning: Main	695.0	x	15,075.0	826.0	x	12,694.8	629.0	x	9,204.9	2,150.0	x	36,974.7
LL Learning: Whitman	39.0	x	717.6	32.0	x	768.0	0.0	x	0.0	71.0	x	1,485.6
LL Learning: Online	32.0	x	2,886.0	23.0	x	2,071.2	3.0	x	86.4	58.0	x	5,043.6
LL Learning: Off Campus	5.0	x	54.0	4.0	x	42.0	2.0	x	18.0	11.0	x	114.0
Contracted Training	788.0	x	7,465.6	460.0	x	5,218.8	265.0	x	1,086.6	1,513.0	x	13,771.0
B&I Training	76.0	x	555.0	133.0	x	1,987.2	105.0	x	1,720.8	314.0	x	4,263.0
Totals	1,635.0	1,142.0	26,753.2	1,478.0	962.0	22,782.0	1,004.0	795.0	12,116.7	4,117.0	2,899.0	61,651.9

Spring/Summer enrollments incomplete. Enrollment continues through August 2018.

Table 1.2

Staffing Levels

	2016-2017 Budgeted Staffing Levels ₁	2017-2018 Budgeted Staffing Levels ₁	2018-2019 Budgeted Staffing Levels ₁	Positions on Org. Chart not funded in 2018-2019 Budget
Full-time Faculty	62	62	62	4
Full-time Support Staff	52	47	46	0
Full-time Professional Staff	6	11	12	0
Full time Administrators ₂	24	24	24	2
Full-time Maintenance	20	20	20	1
Total Full-time Positions	164	164	164	8
Adjunct Faculty	144 ₃	171 ₃	TBD	
Part-time Support Staff	28	29	32	
Student Assistants	83 ₃	107 ₃	TBD	

₁Includes grant funded positions

₂Does not include President; Includes Upward Bound Director

₃Winter Semester Paid Employees

Table 1.3

Full-time Positions on Organizational Chart not funded in 2018-2019 Budget

Classification	Title
Faculty	Professor of Counseling
Faculty	Professor of English
Faculty	Professor of English
Faculty	Professor of English
Administrator	Dean of Corporate and Community Services
Administrator	Director of Whitman Center
Maintenance	General Maintenance Worker

Table 1.4

Mission Documents

Mission:

Monroe County Community College enriches and transforms lives by providing opportunity and excellence in higher education.

Vision:

Monroe County Community College will be an innovative and progressive higher education institution and our community's first choice for quality post-secondary education.

Core Values:

Monroe County Community College is dedicated to these core values

- Comprehensive educational offerings
- Instructional excellence
- Transformational learning
- Cultivation of informed and participating citizens
- Entrepreneurial and responsive leadership to community needs
- Cultural enrichment
- Affordability
- Accessibility
- Valuing human diversity
- Ethical integrity
- Accountability to students and stakeholders
- A source of pride for the residents of Monroe County

Educational Objectives:

MCCC provides higher educational opportunities to the community through

1. Offering freshman and sophomore college level programs in the liberal arts, sciences, and pre-professional fields for students who plan to transfer to four-year colleges and universities;
2. Offering one- and two-year occupational and/or career programs for students preparing for employment in technical, business, or health-related fields;
3. Providing general education courses and experiences integrated throughout the curriculum which will enable students to write and communicate effectively, utilize mathematics, and employ appropriate methods of critical thinking and problem solving;
4. Providing intellectual, cultural, and personal development for adults in a wide range of lifelong learning opportunities;
5. Working with governmental agencies and employers to develop training and retraining programs to meet the needs of an evolving economy;
6. Providing a strong complement of comprehensive support services to assist students in pursuit of their educational goals;
7. Collaborating with school systems, civic groups, educational institutions, individuals, employers, and other constituencies to offer educational services and opportunities.

Strategic Plan 2014-2017

Extension granted by Board of Trustees, November 27, 2017

Strategic Initiative #1

Educational Excellence – The core of MCCC’s mission is to provide educational excellence by facilitating high-quality teaching and learning. To this purpose, the following strategies have been identified:

- **Instructional Excellence** – Develop and Facilitate effective pedagogical practices.
- **Student Services** – Provide wraparound services to support student success and assist students with challenges they encounter while pursuing their goals.
- **Higher Educational Opportunities** – Support and develop a wide variety of educational opportunities.
- **Campus Environment** – Continue to develop and maintain a safe, accessible, welcoming and student-focused learning environment.
- **Diversity** – Expose learners to diversity.
- **Technology** – Provide and promote the use of technology.

Strategic Initiative #2

Evidenced-based Culture – In support of MCCC’s mission, create an evidence-based culture by committing to data-driven planning, evaluation and decision making. To this purpose, the following strategies have been identified.

- **Planning** – Gather data as evidence to establish institutional strategic planning priorities.
- **Assessment** – Establish processes that will provide reliable evidence of student learning.
- **Evaluation** – Implement valid and reliable methods for evaluating performance across all areas, departments and divisions.

Strategic Initiative #3

Resource Management – Sound resource management will play a critical role in supporting MCCC’s Mission. To this purpose, the following strategies have been identified.

- **Integrity** – Support transparency, disclosure, stewardship and understanding of resource management.
- **Physical Resources** – Effectively utilize and maintain current facilities while continuously assessing future need.
- **Accessibility** – Maintain an affordable tuition rate, and promote, create, and expand scholarship opportunities and financial aid programs.
- **Human Resources** – Attract, support and retain a highly-qualified and diverse workforce.
- **Financial Resources** – Effectively manage college financial resources and pursue alternative funding.

Strategic Initiative #4

Governance – The governance practices of MCCC are essential to fulfilling its mission. To this purpose, the following strategies have been identified.

- **Shared Governance** – Evaluate the college governance system to ensure two-way communication and accountability in decision making.
- **Communication** – Disseminate information through an inclusive communication model.
- **Transparency** – Embrace a decision-making model that fosters transparency, trust and accountability.
- **Engagement** – Increase participation by all stakeholders in the governance process.

Strategic Initiative #5

Partnerships – In support of MCCC’s mission, the college will seek opportunities to increase collaborative partnerships with the community. To this purpose, the following strategies have been identified.

- **Community Engagement** – Establish pathways to increase collaboration.
- **Service Learning** – Provide learning opportunities that promote volunteerism and community service.
- **Accountability** – Demonstrate ways the college responds to the community’s learning needs.

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CHAPTER 2

FUND DEFINITIONS

General Fund

Used to record and report transactions related to academic and instructional programs and their administration.

Retirement Designated Fund

Used to record and report the MPERS UAAL (Unfunded Actuarial Accrued Liability) Rate Stabilization and the College's proportional share of the MPERS net pension liability and net OPEB liability.

Designated Fund

Used to record and report the cost of campus technology equipment and software.

Auxiliary Fund

Used to account for transactions of those activities that deliver a product or perform a service to students, community, or staff and are essential elements in support of the educational program (bookstore, food service, childcare, campus/community events).

Restricted Fund

Used to account for transactions resulting from revenues received by the College from outside donors or agencies, in which the College does not have absolute control over the expenses (Federal, state, and other grants and gifts).

Student Loan Fund

Used to account for loans made to students to assist them in meeting various college expenses including both restricted and unrestricted student loans.

Endowment Fund

Used to account for gifts of which the principal may not be expended. Two types of endowments are reported in this fund: true endowments (principal must stay intact) and quasi-endowments.

Unexpended Plant Fund

Used to account for the construction of new facilities.

DTMB Project Fund

Used to account for the revenue and expenses associated with the renovation and addition to the East and West Technology Buildings.

Maintenance and Replacement Fund

Used to account for major repairs and maintenance of College facilities.

Millage Maintenance and Replacement Fund

Used to account for maintenance and renovation projects funded through the 5-Year Maintenance and Improvement Millage.

Physical Properties Fund

Used to account for the value of all land, land improvements, buildings, building improvements, and equipment owned by the College. This fund is used to capitalize and depreciate these assets.

2018-2019 PROPOSED BUDGET

	General Fund	Retirement Designated Fund	Designated Fund	Auxiliary Fund	Restricted Fund
Revenue					
Tuition and fees	\$ 8,166,250		\$ 1,211,215		\$ (2,395,425)
Property taxes	\$ 13,073,074				
State appropriations	\$ 5,045,176	\$ 1,400,000			
State capital appropriations					
Federal grants					\$ 4,395,681
State grants					\$ 102,209
Auxiliary sales and services	\$ (10,000)			\$ 1,399,150	\$ (306,750)
Gifts - Capital Campaign					
Other	\$ 270,029				\$ 363,746
Total Revenue	\$ 26,544,529	\$ 1,400,000	\$ 1,211,215	\$ 1,399,150	\$ 2,159,461
Expenses					
Instruction	\$ 11,539,658	\$ 689,740	\$ 37,525		\$ 270,370
Information Technology	\$ 1,184,702	\$ 68,800	\$ 945,427		\$ 2,000
Public Service	\$ 209,160	\$ 11,950	\$ -	\$ 117,550	\$ 61,000
Instructional Support	\$ 3,642,498	\$ 205,240	\$ 163,521		\$ 213,813
Student Services	\$ 2,899,326	\$ 147,810	\$ 31,058	\$ 1,261,019	\$ 1,575,278
Administration	\$ 3,373,196	\$ 149,350	\$ 58,815		\$ 31,500
Physical Plant	\$ 3,495,989	\$ 127,110	\$ 13,091		\$ 8,000
Depreciation					
Total Expenses	\$ 26,344,529	\$ 1,400,000	\$ 1,249,437	\$ 1,378,569	\$ 2,161,961
Revenue over/(under) expenses	\$ 200,000	\$ -	\$ (38,222)	\$ 20,581	\$ (2,500)
Transfers					
Transfer In					\$ 2,500
Transfer Out	\$ 1,200,000			\$ 2,500	
Net Transfers	\$ (1,200,000)	\$ -	\$ -	\$ (2,500)	\$ 2,500
Net Increase/(Decrease)	\$ (1,000,000)	\$ -	\$ (38,222)	\$ 18,081	\$ -
Net Position 6/30/18	\$ 7,184,398	\$ (41,597,118)	\$ 387,936	\$ 1,357,623	\$ 123,538
Projected Net Position 6/30/19	\$ 6,184,398	\$ (41,597,118)	\$ 349,714	\$ 1,375,704	\$ 123,538

2018-2019 PROPOSED BUDGET

Loan Fund	Endowment Fund	Unexpended Plant Fund	DTMB Project Fund	Maintenance & Replacement Fund	Millage M&R Fund	Physical Properties	Total
							\$ 6,982,040
					\$ 5,097,764		\$ 18,170,838
							\$ 6,445,176
			\$ 3,750,000				\$ 3,750,000
							\$ 4,395,681
							\$ 102,209
							\$ 1,082,400
				\$ 150,000			\$ 150,000
\$ 500	\$ 18,755						\$ 653,030
\$ 500	\$ 18,755	\$ -	\$ 3,750,000	\$ 150,000	\$ 5,097,764	\$ -	\$ 41,731,374
						\$ (20,000)	\$ 12,517,293
						\$ (340,050)	\$ 1,860,879
							\$ 399,660
							\$ 4,225,072
\$ 500							\$ 5,914,991
	\$ 3,100						\$ 3,615,961
		\$ 510,463	\$ 8,850,000	\$ 88,000	\$ 3,178,250	\$ (11,553,250)	\$ 4,717,653
						\$ 2,700,000	\$ 2,700,000
\$ 500	\$ 3,100	\$ 510,463	\$ 8,850,000	\$ 88,000	\$ 3,178,250	\$ (9,213,300)	\$ 35,951,509
\$ -	\$ 15,655	\$ (510,463)	\$ (5,100,000)	\$ 62,000	\$ 1,919,514	\$ 9,213,300	\$ 5,779,865
		\$ 700,000	\$ 5,375,000	\$ 513,300	\$ 2,000,000		\$ 8,590,800
	\$ 13,300		\$ 2,000,000		\$ 5,375,000		\$ 8,590,800
\$ -	\$ (13,300)	\$ 700,000	\$ 3,375,000	\$ 513,300	\$ (3,375,000)	\$ -	\$ -
\$ -	\$ 2,355	\$ 189,537	\$ (1,725,000)	\$ 575,300	\$ (1,455,486)	\$ 9,213,300	\$ 5,779,865
\$ 18,177	\$ 511,747	\$ (13,640,544)	\$ 1,725,000	\$ 830,912	\$ 5,316,905	\$ 47,395,975	\$ 9,614,549
\$ 18,177	\$ 514,102	\$ (13,451,007)	\$ -	\$ 1,406,212	\$ 3,861,419	\$ 56,609,275	\$ 15,394,414

Table 2.1

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CHAPTER 3

GENERAL FUND

General Comments

The College's General Fund is used to record and report transactions related to academic and instructional programs and their administration. Activities necessary for providing this service are grouped into seven classifications: Instruction, Information Services, Public Service, Instructional Support, Student Services, Institutional Administration, and Physical Plant Operations. The primary revenue sources that provide funding for these activities are tuition, property taxes, and state appropriations.

A combination of increases and decreases has resulted in a 2.23 percent increase in General Fund revenues for next year when compared to the 2017-2018 budgeted revenues. However, when comparing 2017-2018 projected revenues to 2018-2019 budgeted revenues, it results in a .81 percent decrease in General Fund revenues for next year.

	Audited 2016-2017	2017-2018 Budget	2017-2018 Projected	Projected vs. Budget	2018-2019 Budget	2018-2019 Budget vs. Projected
Tuition and Fees	8,577,606	8,191,680	8,239,541	47,861	8,166,250	(73,291)
Property Taxes	12,356,491	12,645,018	12,569,307	(75,711)	13,073,074	503,767
State Appropriations	5,199,535	4,889,500	5,629,532	740,032	5,045,176	(584,356)
Other	247,466	239,850	320,780	80,930	260,029	(60,751)
TOTAL REVENUE	26,381,098	25,966,048	26,759,160	793,112	26,544,529	(214,631)

Table 3.1

Tuition and fee revenue is budgeted to decrease .9 percent (as compared to 2017-2018 projected actual revenue) due to a projected 2 percent decline in billable contact hours. Property tax values in Monroe County are continuing to experience a slight increase and as a result, property tax revenues are budgeted to increase by 3.39

percent and state appropriations are expected to increase by 3.18 percent (\$155,676), as compared to 2017-2018 budgeted revenue. When adjusted for the PPT (Personal Property Tax) reimbursement of \$272,276, the actual projected increase in state appropriations funding for FY2019 is \$43,100.

Table 3.2 demonstrates the annual percentages each revenue source represents of total General Fund revenues over 24 years.

Requested expenses in next year's General Fund budget represent a 1.46 percent increase over the current year's budgeted expenses.

The proposed budget includes three new part-time positions: Grant Writer (professional staff position, previously unfunded on the organizational chart as a full-time support staff position), Administrative Assistant – Human Resources (support staff position), and

Maker Space Coordinator (support staff position). In addition, the budget includes three position reductions with the elimination of the two part-time switchboard operator positions (support staff positions) and the reduction from full-time to part-time of the Computer Lab Technician position (support staff position). There are seven full-time positions at the College that are on the organizational chart but will remain unfilled during the 2018-2019 fiscal year (see page 6 for listing of positions). This compares to eight unfilled/unbudgeted full-time positions in FY18.

The proposed 2018-2019 budget includes, per the Master Agreement with the faculty, a 1.5 percent increase in wages and steps on the salary schedule, and, per the Agreement with the MCCC Maintenance Association, a 2 percent increase in the maintenance employees' compensation. Also, per the president's employment agreement, a 1.5 percent increase in compensation is budgeted beginning August 1. In addition, as directed by the Board's Presidential Compensation Review Committee, funds have been budgeted should the Board approve additional increases to the President's compensation package. A 1.5 percent increase is being proposed to the salary schedules for the administrators, professional staff, support staff, part-time support staff, and adjunct faculty.

Table 3.2

General Fund Revenues Percentage of Total

FY	T & F	Taxes	State	Other	Total
95-96	20.2%	56.8%	20.5%	2.5%	100.0%
96-97	19.8%	55.7%	21.3%	3.2%	100.0%
97-98	19.5%	55.4%	21.8%	3.3%	100.0%
98-99	19.7%	55.6%	21.7%	3.0%	100.0%
99-00	19.4%	54.4%	22.3%	3.9%	100.0%
00-01	19.2%	54.3%	23.7%	2.8%	100.0%
01-02	20.5%	54.5%	23.1%	1.9%	100.0%
02-03	20.9%	55.6%	21.9%	1.6%	100.0%
03-04	23.0%	56.4%	19.4%	1.2%	100.0%
04-05	23.9%	55.2%	19.1%	1.8%	100.0%
05-06	24.4%	55.3%	17.7%	2.6%	100.0%
06-07	24.4%	55.3%	17.7%	2.6%	100.0%
07-08	25.8%	54.0%	17.7%	2.5%	100.0%
08-09	27.9%	54.3%	16.4%	1.4%	100.0%
09-10	32.3%	50.9%	15.9%	0.9%	100.0%
10-11	34.4%	48.5%	16.1%	1.0%	100.0%
11-12	35.4%	47.6%	16.1%	0.9%	100.0%
12-13	36.7%	45.6%	16.7%	1.0%	100.0%
13-14	35.3%	45.1%	18.6%	1.0%	100.0%
14-15	34.4%	47.0%	17.8%	0.8%	100.0%
15-16	32.9%	48.2%	18.0%	0.8%	100.0%
16-17	32.5%	46.8%	19.7%	0.9%	100.0%
17-18*	31.5%	48.7%	18.8%	0.9%	100.0%
18-19*	30.8%	49.2%	19.0%	1.0%	100.0%

*Budgeted

In addition, full-time administrators, professional staff, and support staff who are eligible would receive step advances. A new category and pay scale has been added to the Adjunct Faculty Salary Schedules for instructors teaching Direct College courses at area high schools. Student assistant wages are budgeted at minimum wage. Should the minimum wage be increased in January 2019, student assistant hours will be adjusted to keep within the budgeted allocation for student assistant wages.

The following tables illustrate the wage adjustments by employee group:

Management Salary Schedule

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	X	3%		
2008-2009	X	3%		
2009-2010				X
2010-2011	X		\$500	X
2011-2012			\$500	X
2012-2013	X		\$500*	X
2013-2014	X	1%		
2014-2015				X
2015-2016	X		1%**	X
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		

Professional Staff

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2011-2012				New
2012-2013				X
2013-2014	X	1%		
2014-2015				X
2015-2016	X		1%**	X
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		

Note: Employee group created in January 2012 (Steps not given in 2012-13)

Support Staff

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	X	3%		
2008-2009	X	3%		
2009-2010				X
2010-2011	X		\$500	X
2011-2012			\$500	X
2012-2013	X		\$500*	X
2013-2014	X	1%		
2014-2015				X
2015-2016	X	1%		
2016-2017	X	1%		
2017-2018	X	1.5%		
2018-2019	X	1.5%		

Part-time Support Staff

FY	Percentage	Off-Schedule	Salary Schedule Freeze
2007-2008	3%		
2008-2009	3%		
2009-2010			X
2010-2011		\$250/\$125	X
2011-2012		\$250/\$125	X
2012-2013		\$250/\$125	X
2013-2014	1%		
2014-2015			X
2015-2016	1%		
2016-2017	1%		
2017-2018	1.5%		
2018-2019	1.5%		

* \$500 Off-Schedule to full-time employees at top step of salary schedule

** 1% Off-Schedule to full-time administrators/professional staff at 12th step; excludes VPs

Table 3.3

Full-time Faculty

FY	Steps	Percentage	Off-Schedule	Salary Schedule Freeze	X-Contr. Rate Teaching	EC Rate after max of 6 contact hrs.	X-Contr. Rate Stu. & Info. Serv.	EC Rate after max of 180 hours	Spr/Sum X-Contr. Rate Teaching	EC Rate after max of 6 contact hrs.	Spr/Sum X-Contr. Rate Stu. & Info. Serv.	EC Rate after max of 180 hours	Drama (per semester)	Agora (per semester)	Literary Arts Mag.	Club Advisors
2006-2007	X	3%			\$60.63		\$34.80		\$60.63		\$34.80		\$1,067.00	\$618.00	\$898.00	\$1,010.00
2007-2008	X	3%			\$62.45		\$35.84		\$62.45		\$35.84		\$1,099.00	\$637.00	\$925.00	\$1,041.00
2008-2009	X	3%			\$64.32		\$36.92		\$64.32		\$36.92		\$1,132.00	\$656.00	\$953.00	\$1,072.00
2009-2010	X	3%			\$66.25		\$38.03		\$66.25		\$38.03		\$1,166.00	\$675.00	\$982.00	\$1,104.00
2010-2011	X		\$500*	X	\$66.25		\$38.03		\$66.25		\$38.03		\$1,166.00	\$675.00	\$982.00	\$1,104.00
2011-2012	X		\$1,000*	X	\$66.25		\$38.03		\$66.25		\$38.03		\$1,166.00	\$675.00	\$982.00	\$1,104.00
2012-2013	X		\$500*	X	\$66.25		\$38.03		\$66.25		\$38.03		\$1,166.00	\$675.00	\$982.00	\$1,104.00
2013-2014	X	1%	\$500		\$66.91		\$38.41	\$27.22	\$66.91	\$45.02	\$39.18	\$23.79	\$1,178.00	\$682.00	\$992.00	\$1,115.00
2014-2015	X	1%			\$67.58		\$38.79	\$27.22	\$67.58	\$45.02	\$39.18	\$23.79	\$1,189.00	\$689.00	\$1,002.00	\$1,126.00
2015-2016	X	1%			\$68.26		\$39.18	\$27.22	\$68.26	\$45.02	\$39.18	\$23.79	\$1,201.00	\$695.00	\$1,012.00	\$1,137.00
2016-2017	X	1%			\$68.26	\$51.52	\$39.18	\$27.22	\$68.26	\$45.02	\$39.18	\$23.79	\$1,213.00	\$702.00	\$1,022.00	\$1,148.00
2017-2018	X	1.5%			\$68.94	\$51.52	\$39.57	\$27.22	\$68.94	\$45.02	\$39.57	\$23.79	\$1,231.00	\$712.00	\$1,037.00	\$1,166.00
2018-2019	X	1.5%			\$69.63	\$51.52	\$39.97	\$27.22	\$69.63	\$45.02	\$39.97	\$23.79	\$1,250.00	\$723.00	\$1,053.00	\$1,183.00

* Off-Schedule paid to faculty members on Step 12 of salary schedule

Table 3.4

Maintenance Staff

FY	Steps	Percentage	Off-Schedule	Hourly Rate Freeze
2008-2009	NA	3%		
2009-2010	NA			X
2010-2011	NA			X
2011-2012	NA		\$500	X
2012-2013	NA		\$500	X
2013-2014	NA		\$500	X
2014-2015	NA	1%	\$250	
2015-2016	NA	1%	\$250	
2016-2017	NA	1%		
2017-2018	NA	2%		
2018-2019	NA	2%		
2019-2020	NA	2%		

Table 3.5

Student Assistants

FY	Wage	Wage Freeze
2006-2007	\$6.95	
2007-2008	\$7.15	
2008-2009	\$7.40	
2009-2010	\$7.40	X
2010-2011	\$7.40	X
2011-2012	\$7.40	X
2012-2013	\$7.40	X
2013-2014	\$7.40	X
2014-2015	\$8.15	
2015-2016	\$8.50	
2016-2017	\$8.90	
2017-2018	\$9.25	
2018-2019	\$9.25	

Table 3.6

All employees of Monroe County Community College are required by law to participate in the Michigan Public School Employees Retirement System (MPERS). Full-time administrators, professional staff, and faculty have the option by law to elect to participate in an optional retirement plan (ORP) administered by TIAA-CREF in lieu of the MPERS plan. MPERS is administered by the Michigan Office of Retirement Services (ORS) with the oversight of a 12-member board. They collect and compile employee wage, contribution, and service information from 541 K-12 districts, 36 public school academy/charter schools, 7 universities, 28 community colleges, 56 intermediate school districts, and 10 libraries.

For employees participating in MPERS, their specific retirement plan is determined based upon their date of hire and elections they made during the hiring process. Employees hired prior to 1986 are in the Basic Plan (unless they have elected to move to the MIP plan). The Member Investment Plan (MIP) took effect January 1, 1987. The MIP and Basic plans were closed to new members starting on July 1, 2010, and MIP and Basic members were given the opportunity to switch to the Defined Contribution (DC) plan. Employees who began working at the College on July 1, 2010 or later are a member of either the Pension Plus plan, Pension Plus 2 plan, or the Defined Contribution (DC) plan. For eligible employees who select the ORP plan, if employed on or before August 23, 2014, the College and the employee contribute the same amount that would have been contributed to the MPERS plan. If employed after August 23, 2014, the College contributes 12 percent and the

employee contributes 4 percent to the plan. The table below illustrates the retirement contribution rates paid by the College:

Table 3.7

RETIREMENT - EMPLOYER CONTRIBUTION RATES				
	MPSERS Defined Contribution	MPSERS Defined Benefit	ORP Employed on or before: August 23, 2014	ORP Employed After: August 23, 2014
2016-2017	20.96% - 24.94%	25.18% - 26.72%	25.18% - 26.72%	12%
2017-2018	20.96% - 25.56%	25.21% - 27.31%	25.21% - 27.31%	12%
2018-2019	24.96% - 29.96%	25.82% - 30.16%	25.82% - 30.16%	12%

As has been the practice over the past few years, during FY18 the organization was analyzed and changes were made in how the college is organized and staffed. In balancing the budget, numerous additions, cuts and adjustments were made throughout the various cost centers and activities. Despite the fact that the FY19 budget contains new initiatives and, in some cases additional funding, the budget continues to face challenges in addressing all of the needs that currently exist including the ability to add new programs and services and address new demands.

The budget includes recommended transfers to the Unexpended Plant Fund of \$700,000 and the Maintenance and Replacement Fund of \$500,000. The transfers are made possible due to a projected increase to unrestricted net position resulting from 2017-2018 revenues being greater than expenses (\$1,000,000) and an allocation of General Fund revenues (\$200,000). If approved, the transfers will be made following the completion of the 2017-2018 audit.

The General Fund does not reflect all of the College's expenditure needs. The Technology Fund and the Maintenance and Replacement Fund must always be considered within this analysis as should the new Millage Maintenance and Replacement Fund. The Technology Fund receives funding from the Technology Fee charged per billable contact hour. The Maintenance and Replacement Fund does not have a revenue source except for funding transferred from the General Fund (and gift revenues from the CTC Campaign). The Millage Maintenance and Replacement Fund will receive funding for the next three years from Monroe County property taxes. In addition, the College now has a long-term debt obligation for the HVAC project. Interest and principal payments in FY 2018-2019 will total \$1,436,118.50 (See Table 8.2 for the complete payment schedule). In order to meet cash flow needs in November and December of each year, the College has, in the past, had to borrow short-term Tax Anticipation Notes in October (2012-2016). It is anticipated that this will not be necessary in FY 2018-2019.

Following is a summary of next year's proposed General Fund budget, which indicates that **projected expenses will be less than projected revenues** by \$200,000. It is recommended that the \$200,000 be transferred to the Maintenance and Replacement Fund and that any additions to the College's unrestricted net position following the 2017-2018 audit be transferred to the Unexpended Plant Fund to be used for payments on the HVAC project loan and the Maintenance and Replacement Fund to set-aside funds for potential reimbursement to the DTE Electric Company should they be successful in their tax appeal and a refund of taxes be ordered.

GENERAL FUND REVENUES AND EXPENSES

Table 3.8

			17-18 to 18-19	
	Budget	Budget	Difference	
Revenue:	2017-18	2018-19	\$	%
Tuition & Fees	\$ 8,191,680	\$ 8,166,250	\$ (25,430)	-0.31%
Property Taxes	12,645,018	13,073,074	428,056	3.39%
State Appropriation*	4,889,500	5,045,176	155,676	3.18%
Investment Income	4,700	23,800	19,100	406.38%
Other	235,150	236,229	1,079	0.46%
Total	\$ 25,966,048	\$ 26,544,529	\$ 578,481	2.23%
Expenses:				
Full-time Faculty	\$ 5,088,814	\$ 5,111,453	\$ 22,639	0.44%
Extra-contractual Faculty	716,541	787,068	70,527	9.84%
Part-time Faculty	1,725,444	1,769,473	44,029	2.55%
Faculty Wages	\$ 7,530,799	\$ 7,667,994	\$ 137,195	1.82%
Administration	2,586,982	2,673,787	86,805	3.36%
Professional Staff	654,937	677,131	22,194	3.39%
Support Staff	2,420,182	2,494,567	74,385	3.07%
Maintenance	933,023	955,693	22,670	2.43%
Student Assistants	215,341	225,500	10,159	4.72%
Opt Out	18,000	35,250	17,250	95.8%
Total Wages	\$ 14,359,264	\$ 14,729,922	\$ 370,658	2.58%
Fringe Benefits	7,330,490	7,296,542	(33,948)	-0.46%
Total Wages & Fringes	\$ 21,689,754	\$ 22,026,464	\$ 336,710	1.55%
Services	978,257	1,117,258	139,001	14.21%
Supplies	820,944	957,356	136,412	16.62%
Rent/Utilities/Insurance	1,105,252	1,116,863	11,611	1.05%
Other	940,758	902,637	(38,121)	-4.05%
Capital Outlay	338,039	173,951	(164,088)	-48.54%
Contingency	93,044	50,000	(43,044)	-46.3%
Total Expenses	\$ 25,966,048	\$ 26,344,529	\$ 378,481	1.46%
Transfers In	-	-	-	
Transfers Out	1,624,000	1,200,000	(424,000)	
Total Expenses & Transfers	\$ 27,590,048	\$ 27,544,529	\$ (45,519)	-0.16%
Revenue Greater / (Less) Than Expenses & Transfers	\$ (1,624,000)	\$ (1,000,000)		

* 2017-18 and 2018-19 State Appropriations excludes UAAL of \$1,400,000 each year

REVENUES AND EXPENSES – TOTAL OPERATIONS

(Does Not Include Transfers)

FY	G/F	TECH	M&R	TOTAL
07-08				
Revenues	24,954,789	527,025	137,976	25,619,790
Expenses	23,457,979	817,942	888,779	25,164,700
R>E	1,496,810	(209,917)	(750,803)	455,090
08-09				
Revenues	25,250,192	524,590	98,845	25,873,627
Expenses	24,974,864	802,268	888,121	26,665,253
R>E	275,328	(277,678)	(789,276)	(791,626)
09-10				
Revenues	25,993,591	611,642	45,170	26,650,403
Expenses	24,731,430	564,528	1,200,238	26,496,196
R>E	1,262,161	47,114	(1,155,068)	154,207
10-11				
Revenues	25,747,947	592,123	25,044	26,365,114
Expenses	25,389,072	955,975	669,474	27,014,521
R>E	358,875	(363,852)	(644,430)	(649,407)
11-12				
Revenues	25,499,175	540,941	3,911	26,044,027
Expenses	25,564,224	464,107	299,413	26,327,744
R>E	(65,049)	76,834	(295,502)	(283,717)
12-13				
Revenues	25,842,937	841,486	100,000	26,784,423
Expenses	25,530,584	796,009	292,024	26,618,617
R>E	312,353	45,477	(192,024)	165,806
13-14				
Revenues	26,678,371	930,576	300,000	27,908,947
Expenses	26,138,834	928,593	409,928	27,477,355
R>E	539,537	1,983	(109,928)	431,592
14-15				
Revenues	26,469,039	842,090	600,000	27,911,129
Expenses	25,330,435	806,668	441,903	26,579,006
R>E	1,138,604	35,423	158,097	1,332,123
15-16				
Revenues	25,545,212	1,275,259	504,889	27,325,360
Expenses	24,219,483	1,259,874	894,371	26,373,728
R>E	1,325,729	15,385	(389,482)	951,632
16-17				
Revenues	26,381,098	1,274,172	101,000	27,756,270
Expenses	23,300,934	1,145,259	29,083	24,475,276
R>E	3,080,164	128,913	71,917	3,280,994
17-18*				
Revenues	25,966,048	1,231,558	450,000	27,647,606
Expenses	25,966,048	1,279,388	67,300	27,312,736
R>E	0	(47,830)	382,700	334,870
18-19*				
Revenues	26,544,529	1,211,215	150,000	27,905,744
Expenses	26,344,529	1,249,437	88,000	27,681,966
R>E	200,000	(38,222)	62,000	223,778

*Note: FY 2017-18 and FY 2018-19 are budget amounts

Table 3.9

GENERAL FUND REVENUES BY SOURCE

Revenues	2016-17 Actual	2017-18 Budget	2018-19 Proposed	Increase / (Decrease)	% Change
Tuition & Fees	\$ 8,577,606	\$ 8,191,680	\$ 8,166,250	\$ (25,430)	-0.31%
Property Taxes	12,356,491	12,645,018	13,073,074	428,056	3.39%
State Appropriations	5,199,535	4,889,500	5,045,176	155,676	3.18%
Other	247,466	239,850	260,029	20,179	8.41%
Totals:	\$ 26,381,098	\$ 25,966,048	\$ 26,544,529	\$ 578,481	2.23%

Table 3.10

REVENUE SOURCE BY PERCENTAGE OF TOTAL

Revenues	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Tuition & Fees	32.51%	31.55%	30.76%
Property Taxes	46.84%	48.70%	49.25%
State Appropriations	19.71%	18.83%	19.01%
Other	0.94%	0.92%	0.98%
	100.00%	100.00%	100.00%

Table 3.11

The following table offers an analysis of the College General Fund revenue history.

GENERAL FUND REVENUE HISTORY

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
2016-17	8,577,606	12,356,491	5,199,535	247,466	26,381,098
2015-16	8,414,300	12,317,196	4,609,457	204,260	25,545,212
2014-15*	8,767,177	11,968,333	5,533,326	200,203	26,469,039
2013-14	9,408,614	12,025,044	4,970,813	273,900	26,678,371
2012-13	9,402,222	11,672,059	4,525,314	243,342	25,842,937
2011-12	9,015,089	12,134,618	4,094,000	255,468	25,499,175
2010-11	8,866,987	12,474,876	4,143,881	262,203	25,747,947
2009-10	8,388,824	13,234,336	4,143,868	226,562	25,993,590
2008-09	7,060,488	13,698,173	4,143,880	347,651	25,250,192
2007-08	6,445,359	13,468,676	4,418,900	621,854	24,954,789
2006-07	5,895,887	12,864,794	3,313,500	731,191	22,805,372
2005-06	5,415,485	12,259,020	3,922,100	561,923	22,158,528
2004-05	5,063,807	11,684,119	4,049,700	375,498	21,173,124
2003-04	4,582,859	11,244,481	3,855,100	234,846	19,917,286
2002-03	4,113,045	10,939,319	4,305,891	320,728	19,678,983
2001-02	3,959,052	10,518,389	4,462,223	365,696	19,305,360
2000-01	3,537,634	10,037,409	4,378,640	524,321	18,478,004
1999-00	3,482,756	9,838,512	4,008,744	690,032	18,020,044
1998-99	3,330,164	9,390,077	3,664,952	512,131	16,897,324
1997-98	3,166,654	8,970,521	3,534,573	528,791	16,200,539
1996-97	3,058,341	8,588,273	3,279,142	482,700	15,408,456
1995-96	2,942,789	8,337,066	3,015,192	402,986	14,698,033
1994-95	2,791,235	7,767,911	2,731,000	351,262	13,641,408
1993-94	2,698,031	7,830,308	2,644,900	270,001	13,443,240
1992-93	2,510,835	7,520,854	2,587,259	311,086	12,930,034
1991-92	2,145,950	7,387,254	2,736,148	311,018	12,580,370
1990-91	1,753,745	6,981,544	2,270,675	357,039	11,363,003
1989-90	1,591,282	6,542,416	2,225,700	382,311	10,741,709
1988-89	1,369,865	6,256,248	2,019,175	340,416	9,985,704
1987-88	1,347,578	5,992,466	1,953,975	323,377	9,617,396
1986-87	1,183,986	5,598,548	1,836,250	320,093	8,938,877
1985-86	1,117,012	5,041,087	1,705,050	291,367	8,154,516
1984-85	1,163,861	4,803,871	1,556,300	333,636	7,857,668
1983-84	1,144,236	4,562,125	1,429,808	295,697	7,431,866
1982-83	1,121,179	4,362,457	1,276,986	253,276	7,013,898
1981-82	999,211	4,079,066	1,275,459	169,912	6,523,648

YEAR	T & F	TAXES	STATE	OTHER	TOTAL
1980-81	904,561	3,525,398	1,310,328	168,712	5,908,999
1979-80	719,369	1,765,876	1,409,572	215,004	4,109,821
1978-79	665,305	1,562,838	1,284,003	256,334	3,768,480
1977-78	681,461	1,390,090	1,155,665	292,595	3,519,811
1976-77	687,093	1,345,478	1,051,277	221,011	3,304,859
1975-76	621,828	1,235,818	949,375	219,897	3,026,918
1974-75	500,506	1,114,439	912,957	255,300	2,783,202
1973-74	469,913	950,770	788,909	172,428	2,382,020
1972-73	496,357	838,848	727,846	113,479	2,176,530
1971-72	507,539	676,094	732,664	209,763	2,126,060
1970-71	496,315	594,877	672,752	91,445	1,855,389
1969-70	469,577	535,224	750,670	100,547	1,856,018
1968-69	401,282	506,647	420,199	91,922	1,420,050
1967-68	222,192	482,652	269,865	51,320	1,026,029
1966-67	78,547	468,322	108,160	53,267	708,296
1965-66	- 0 -	467,040	- 0 -	17,319	484,359
1964-65	- 0 -	421,410	- 0 -	- 0 -	421,410

*State Revenue includes UAAL funding; 2014-2015 adjusted to remove UAAL is \$4,535,989

Table 3.12

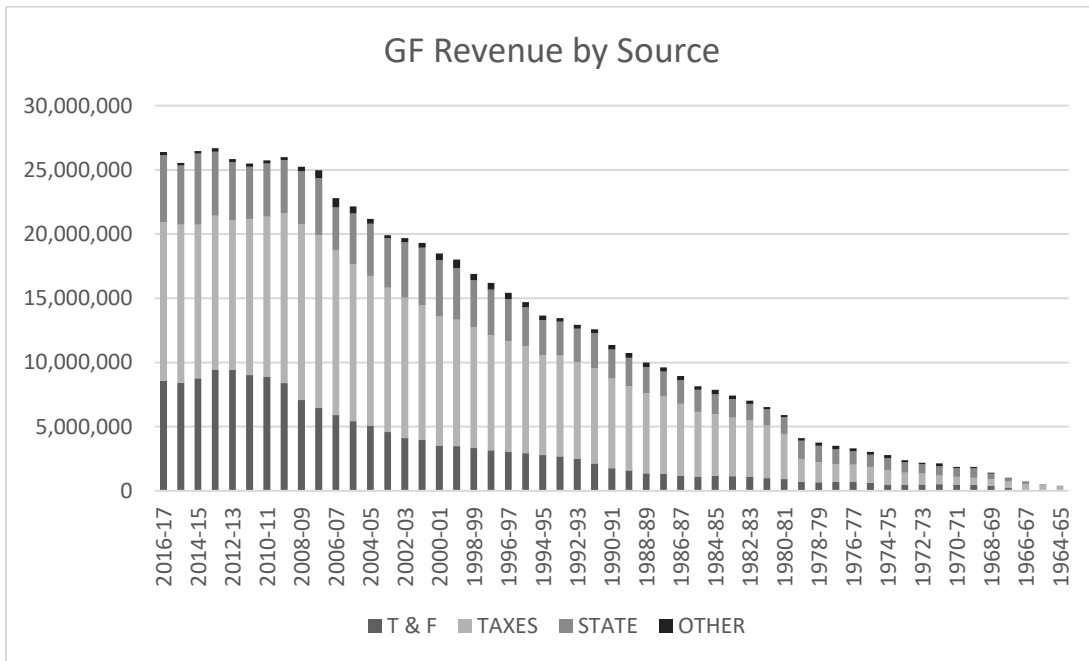


Figure 3.1

GENERAL FUND REVENUES

Tuition and Fees

Tuition and fees revenue represents tuition from both credit classes and non-credit classes such as lifelong learning courses and the contracted training conducted for business and industry. Fee revenue is generated by charges for such items as lab materials, transcripts and registration fees.

The four academic semesters in the College's next fiscal year are: Summer 2018, Fall 2018, Winter 2019, and Spring 2019.

The College's Board of Trustees has the sole right and responsibility to set and change tuition rates for the College. The Board has always made a concerted and earnest effort to maintain the affordability for both current and future students attending MCCC. On March 26, 2018, the Board voted unanimously to increase Monroe County resident tuition by 2.34 percent per billable contact hour and increase out-of-county tuition by 2.37 percent and out-of-state tuition by 2.37 percent.

A tuition and fee revenue amount of \$8,166,250 is being projected for next year's budget. This represents a decrease of \$25,430 or -0.31 percent as compared to the current year's budget. When compared to 2017-2018 projected tuition and fee revenue, this is a \$73,291 decrease or a -0.90 percent decrease over the current year. The business office is projecting a 2 percent decrease in billable contact hours in 2018-2019.

Table 3.12 shows the tuition rates over the past fifteen years for credit classes for the three tuition rate categories: resident (property owned in Monroe County); non-resident (residing in the state of Michigan, but outside of Monroe County); and out-of-state (residing outside of Michigan).

MCCC TUITION RATES

Beginning	Resident	Non-Resident	Out-of-State
Fall 2004*	\$54 (+\$1 = 1.9%)	\$92 (+\$5 = 5.7%)	\$101 (+\$6 = 6.3%)
Fall 2005	\$58 (+\$4 = 7.4%)	\$98 (+\$6 = 6.5%)	\$108 (+\$7 = 6.9%)
Fall 2006	\$60 (+\$2 = 3.4%)	\$104 (+\$6 = 6.1%)	\$115 (+\$7 = 6.5%)
Fall 2007	\$64 (+\$4 = 6.7%)	\$110 (+\$6 = 5.8%)	\$122 (+\$7 = 6.1%)
Fall 2008	\$67 (+\$3 = 4.7%)	\$115 (+\$5 = 4.6%)	\$128 (+\$6 = 4.9%)
Fall 2009**	\$67	\$115	\$128
Fall 2010	\$72 (+\$5 = 7.5%)	\$124 (+\$9 = 7.9%)	\$138 (+\$10 = 7.9%)
Fall 2011	\$77 (+\$5 = 7.0%)	\$132 (+\$8 = 6.5%)	\$147 (+\$9 = 6.5%)
Fall 2012	\$84 (+\$7 = 9.1%)	\$144 (+\$12 = 9.1%)	\$160 (+\$13 = 8.85%)
Fall 2013	\$92 (+\$8 = 9.5%)	\$158 (+\$14 = 9.7%)	\$176 (+\$16 = 10%)
Fall 2014	\$95 (+\$3 = 3.3%)	\$163 (+\$5 = 3.2%)	\$181 (+\$6 = 3.4%)
Fall 2015	\$102 (+\$7 = 7.37%)	\$177 (+\$14 = 8.59%)	\$197 (+\$16 = 8.84%)
Fall 2016	\$107 (+\$5 = 4.9%)	\$186 (+\$9 = 5.09%)	\$207 (+\$10 = 5.08%)
Fall 2017	\$107	\$190 (+4 = 2.15%)	\$211.50 (+4.50 = 2.17%)
Fall 2018	\$109.50 (+\$2.50 = 2.34%)	\$194.50 (+4.50 = 2.37%)	\$216.50 (+\$5 = 2.37%)

*Year of State tuition restraint incentive; **Conversion from credit hour to billable contact hour basis

Table 3.13

State Appropriations

In FY 2000-2001, MCCC's state funding represented 23.7 percent of the total General Fund revenues. In the FY 2018-2019 budget, state appropriations represent 19.01 percent of total General Fund revenues, up slightly from FY2018 (0.18 percent). While MCCC may never see a return to the level reached in FY 2000-2001, the FY 2018-2019 budget includes an anticipated increase of 3.18 percent in state funding for operations which includes \$272,276 in PPT funding and \$43,100 in new operational funding.

At the time of preparing this proposed budget, State funding for community colleges has not been finalized. It is anticipated that the Conference Committee recommendation will be approved resulting in a 0.9 percent increase in operational funding for MCCC (\$43,100). This increase falls short of the 1.0 percent average increase for Michigan community colleges in FY 2018-2019.

Beginning in 2012, Public Act 300 instituted several reforms to the Michigan Public School Employees' Retirement System (MPSERS), one of which was to cap the employer's share of the Unfunded Actuarial Accrued Liability (UAAL) on reported payroll at 20.96 percent. As a result, per section 147c of the Education Omnibus Budget, the balance of retirement costs are funded with state appropriations, referred to as MPSERS UAAL Rate Stabilization payments. These funds are allocated and distributed to the College on a monthly basis, and in turn, the College is invoiced monthly by the Office of Retirement Services and pays these funds to the retirement system.

The UAAL Rate Stabilization funds were removed from the General Fund in 2016-2017 and are now being recorded in the Retirement Designated Fund. The anticipated UAAL revenues and expenditures allocation for 2018-2019 is \$1.4 million. The UAAL Rate Stabilization Rates for the College were \$589,099 in 2013-2014, \$997,337 in 2014-2015, \$1,360,249 in 2015-2016, \$1,450,164 in 2016-2017, and projected to be \$1.4 million in 2017-2018 and 2018-2019.

Property Taxes

For Monroe County Community College, the taxation district is Monroe County, Michigan. As such, all millage elections for the College must be approved by the county electorate. In 1964, county voters approved a 1.25 mil levy to create the College. In 1980, a 1 mil increase was approved. The rate remained at 2.25 mils until 1994 when revised tax legislation (the Headlee Amendment) introduced a rollback provision. Such rollbacks are calculated annually and are required when the increase in "adjusted" property tax values exceed the rate of inflation. The current millage rate for the College is 2.1794 mills (since 2005), and the 2.25 millage rate can only be reinstated by a vote of the Monroe County electorate.

In November 2016, the College requested voter approval for a .85 mil property tax levy for a period of 5 years to be used for critical maintenance and renovation projects. The request was approved by the voters and is now generating revenues to complete these needed projects (see Chapter 11).

For the 2018-2019 fiscal year, an increase in property tax revenues is projected. The budget includes a 3.39 percent increase (\$428,056) for property tax revenues. While this is welcome news, the 2018-2019 property tax revenues are approximately \$1.3 million less than the property tax revenues received by the College in 2008-2009 (the peak year for MCCC property tax revenues).

On September 7, 2017, MCCC was invited to participate in a discussion with DTE's Tax Department regarding the taxable value of the Monroe Power Plant. At that meeting, DTE representatives advised the taxing units that the company would be addressing the taxable value of the plant. DTE entered into negotiations with the City of Monroe regarding the taxable value of the Monroe Power Plant and the two sides were unable to reach an agreement on the taxable value of the plant. On May 29, 2018, the DTE Electric Company filed a petition with the Michigan Tax Tribunal seeking a 58.2 percent reduction in the taxable value of the Monroe Power Plant located in the city of Monroe. The company is seeking a \$283 million reduction in its Monroe Power Plant property taxes.

On June 11, 2018, the College learned that the DTE Electric Company had also filed a petition with the Michigan Tax Tribunal on May 29, 2018, requesting a 60 percent reduction in the taxable value of the Fermi 2 Nuclear Power Plant located in Frenchtown Township. The company is seeking a \$242 million reduction in its Fermi 2 property taxes.

Any devaluation of either of the two power plants will have a significant impact on the College's property tax revenues, both in the General Fund and the Millage Maintenance and Replacement Fund. The chart below illustrates the potential impact on the College's tax revenues should a ruling be granted in favor of the DTE Electric Company's requests.

GENERAL FUND – POTENTIAL IMPACT OF TAXABLE VALUE ADJUSTMENT*

DTE Energy Plant	DTE Michigan Tax Tribunal Petition				2018 Tax Bills		Estimated Total Tax Revenue Loss
	DTE Requested Taxable Value % Decrease	Taxable Value per DTE	Millage Rate	GF Estimated Tax Revenue	2018 Taxable Value	GF Estimated 2018 Tax Revenue	
Monroe Power Plant	58.2%	\$ 203,240,000	0.0021794	\$ 442,941	\$ 486,341,600	\$ 1,059,933	\$ (616,992)
Fermi 2	60.0%	\$ 161,737,840	0.0021794	\$ 352,491	\$ 404,344,600	\$ 881,229	\$ (528,737)
				\$ 795,433		\$ 1,941,162	\$ (1,145,729)

Table 3.14

MILLAGE MAINTENANCE & REPLACEMENT FUND – POTENTIAL IMPACT OF TAXABLE VALUE ADJUSTMENT*

DTE Energy Plant	DTE Michigan Tax Tribunal Petition				2018 Tax Bills		Estimated Total Tax Revenue Loss
	DTE Requested Taxable Value % Decrease	Taxable Value per DTE	Millage Rate	Millage M&R Estimated Tax Revenue	2018 Taxable Value	Millage M&R Estimated 2018 Tax Revenue	
Monroe Power Plant	58.2%	\$ 203,240,000	0.00085	\$ 172,754	\$ 486,341,600	\$ 413,390	\$ (240,636)
Fermi 2	60.0%	\$ 161,737,840	0.00085	\$ 137,477	\$ 404,344,600	\$ 343,693	\$ (206,216)
				\$ 310,231		\$ 757,083	\$ (446,852)

Table 3.15

*Estimates based on data available as of June 20, 2018

Other Income

The 2018-2019 budget includes an 8.41 percent increase (\$20,179) in Other Income. As can be seen below, the increase is due primarily to an increase in revenues for non-tuition fees and fines (revenue collected for credit card processing) and an anticipated increase in investment income. A decrease in rent of facilities and land is expected due to the farm land rental being decreased by 11 acres and a reduction in MCMC office/conference room rental income.

Other Income represents revenue generated by the following activities:

Other Revenue:	2017-18	2018-19
Grant Reimbursements	-	-
Investment Income	4,700	23,800
Indirect Cost Recoveries	17,700	17,700
Culinary Sales	15,000	15,000
Non-Tuition Fees and Fines	3,750	23,800
Rent of Facilities and Land	183,000	166,000
Alumni Dues and Events	7,500	7,529
Other Events and Workshops	7,000	5,500
Bookstore Scholarship	(10,000)	(10,000)
Miscellaneous	11,200	10,700
	239,850	260,029

Table 3.16

GENERAL FUND EXPENSES

The following pages outline expenses by activity, expenses by category, renovation projects, and capital outlay purchases.

**GENERAL FUND
EXPENSES BY ACTIVITIES**

Expenses	Actual	Actual	Budget	Proposed	17-18 to 18-19 Difference	
	2015-16	2016-17	2017-18	2018-19	\$	%
Instruction	\$ 11,114,571	\$ 10,678,447	\$ 11,278,723	\$ 11,539,658	\$ 260,935	2.31%
Information Technology	1,001,968	985,592	1,153,563	1,184,702	31,139	2.70%
Public Service	203,192	193,057	207,041	209,160	2,119	1.02%
Instructional Support	3,417,952	3,136,535	3,571,332	3,642,498	71,166	1.99%
Student Services	2,528,426	2,554,097	2,859,312	2,899,326	40,014	1.40%
Institutional Administration	2,903,177	2,865,371	3,410,202	3,373,196	(37,006)	-1.09%
Physical Plant Operations	3,050,198	2,887,835	3,485,875	3,495,989	10,114	0.29%
Total Expenses	\$ 24,219,483	\$ 23,300,934	\$ 25,966,048	\$ 26,344,529	\$ 378,481	1.46%
Transfer from Endowment Fund	\$ -	\$ (24,000)	\$ -	\$ -	\$ -	
Transfer to Unexpended Fund	858,245	1,480,000	1,624,000	700,000	(924,000)	
Transfers to Restricted Fund	694	-	-	-	-	
Transfers to M&R	441,488	-	-	500,000	500,000	
Total Transfers to and (from) funds	\$ 1,300,427	\$ 1,456,000	\$ 1,624,000	\$ 1,200,000	\$ (424,000)	
Total Expenses and Transfers	\$ 25,519,910	\$ 24,756,934	\$ 27,590,048	\$ 27,544,529	\$ (45,519)	-0.16%

Table 3.17

PERCENTAGE OF TOTAL EXPENSES

	Actual	Budget	Proposed
	2016-17	2017-18	2018-19
Instruction	45.83%	43.44%	43.80%
Information Technology	4.23%	4.44%	4.50%
Public Service	0.83%	0.80%	0.79%
Instructional Support	13.46%	13.75%	13.83%
Student Services	10.96%	11.01%	11.01%
Institutional Administration	12.30%	13.13%	12.80%
Physical Plant Operations	12.39%	13.42%	13.27%
Total	100.00%	100.00%	100.00%

Table 3.18

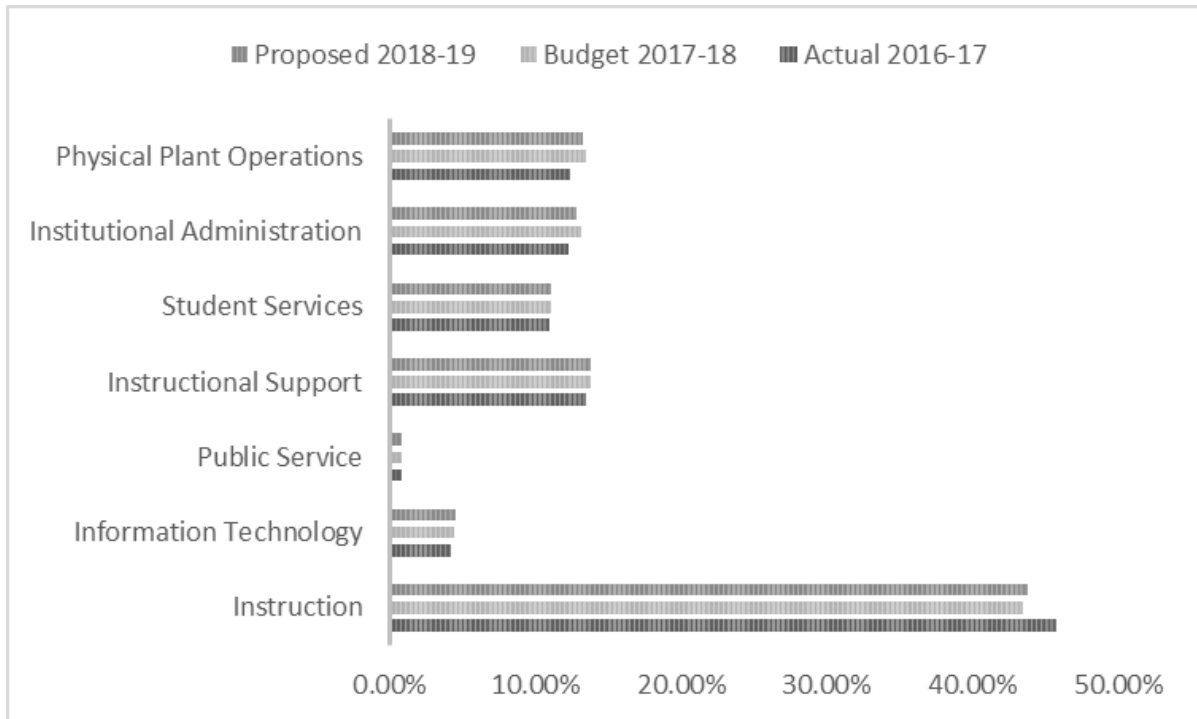


Figure 3.2

**GENERAL FUND
EXPENSES BY CATEGORY**

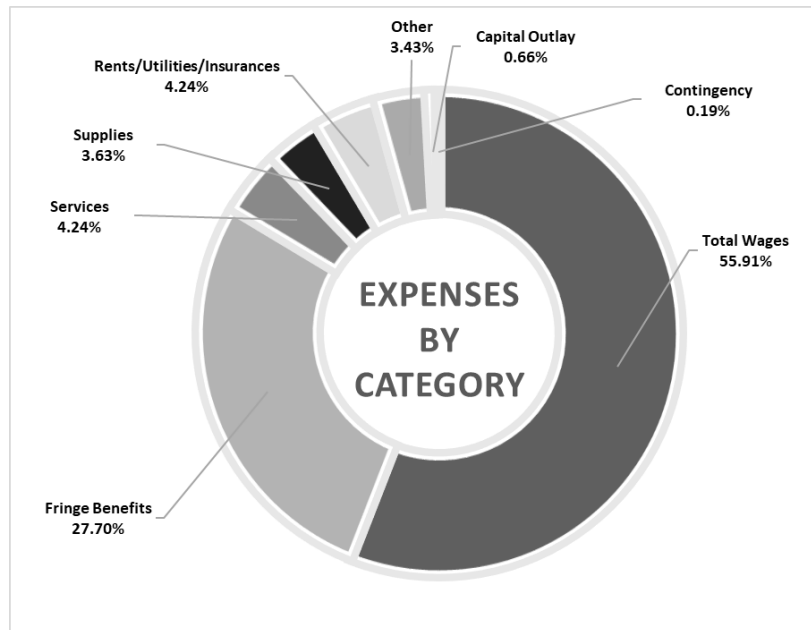
Expenses	Actual	Budget	Budget	17-18 to 18-19	
	2016-17	2017-18	2018-19	Difference	
				\$	%
Full-time Faculty	\$ 4,906,490	\$ 5,088,814	\$ 5,111,453	\$ 22,639	0.44%
Extra-contractual Faculty	716,205	716,541	787,068	70,527	9.84%
Part-time Faculty	1,508,203	1,725,444	1,769,473	44,029	2.55%
Faculty Wages	\$ 7,130,899	\$ 7,530,799	\$ 7,667,994	\$ 137,195	1.82%
Administration	2,390,108	2,586,982	2,673,787	86,805	3.36%
Professional	300,266	654,937	677,131	22,194	3.39%
Support Staff	2,486,208	2,420,182	2,494,567	74,385	3.07%
Maintenance	887,929	933,023	955,693	22,670	2.43%
Student Assistants	231,472	215,341	225,500	10,159	4.72%
Opt Out	23,019	18,000	35,250	17,250	95.83%
Total Wages	\$ 13,449,900	\$ 14,359,264	\$ 14,729,922	\$ 370,658	2.58%
Fringe Benefits	6,281,395	7,330,490	7,296,542	(33,948)	-0.46%
Total Wages & Fringes	\$ 19,731,295	\$ 21,689,754	\$ 22,026,464	\$ 336,710	1.55%
Services	742,271	978,257	1,117,258	139,001	14.21%
Supplies	998,454	820,944	957,356	136,412	16.62%
Rents/Utilities/Insurances	858,439	1,105,252	1,116,863	11,611	1.05%
Other	860,844	940,758	902,637	(38,121)	-4.05%
Capital Outlay	109,631	338,039	173,951	(164,088)	100.00%
Contingency	-	93,044	50,000	(43,044)	-46.26%
Total Expenses	\$ 23,300,934	\$ 25,966,048	\$ 26,344,529	\$ 378,481	1.46%
Net Transfers	1,456,000	1,624,000	1,200,000	(424,000)	
Total Expenses and Transfers	\$ 24,756,934	\$ 27,590,048	\$ 27,544,529	\$ (45,519)	-0.16%

Table 3.19

EXPENSES BY CATEGORY – PERCENTAGE OF TOTAL

	Actual	Budget	Budget
	2016-17	2017-18	2018-19
Full-time Faculty	21.06%	19.60%	19.40%
Extra-contractual Faculty	3.07%	2.76%	2.99%
Part-time Faculty	6.47%	6.65%	6.72%
Total Faculty	30.60%	29.00%	29.11%
Administration	10.26%	9.96%	10.15%
Professional	1.29%	2.52%	2.57%
Support Staff	10.67%	9.32%	9.47%
Maintenance	3.81%	3.59%	3.63%
Student Assistants	0.99%	0.83%	0.86%
Opt Out	0.10%	0.07%	0.13%
Total Wages	57.72%	55.30%	55.91%
Fringe Benefits	26.96%	28.23%	27.70%
Total Wages & Fringes	84.68%	83.53%	83.61%
Services	3.19%	3.77%	4.24%
Supplies	4.29%	3.16%	3.63%
Rents/Utilities/Insurances	3.68%	4.26%	4.24%
Other	3.69%	3.62%	3.43%
Capital Outlay	0.47%	1.30%	0.66%
Contingency	0.00%	0.36%	0.19%
Total Expenses	100.00%	100.00%	100.00%

Table 3.20 (above); Figure 3.3 (below)



TRANSFERS FROM THE GENERAL FUND

TRANSFERS FROM THE GENERAL FUND TO/(FROM):							
<u>FY</u>	<u>Designated Fund</u>	<u>Auxiliary Fund</u>	<u>Restricted Fund</u>	<u>Endowment Fund</u>	<u>M & R Fund</u>	<u>Unexpended Plant Fund</u>	<u>Total Transfers</u>
96-97	\$ 100,000		\$ 74,291		\$ 500,000		\$ 674,291
97-98	445,000		20,765		800,000		1,265,765
98-99			17,399	500,000	1,500,000		2,017,399
99-00			19,698		2,111,000		2,130,698
00-01			15,967		1,000,000		1,015,967
01-02	1,000,000		18,091				1,018,091
02-03			19,950		1,000,000	1,000,000	2,019,950
03-04			17,560		3,700,000		3,717,560
04-05			21,954				21,954
05-06			25,000		1,000,000		1,025,000
06-07			25,134				25,134
07-08	1,000,000		19,667				1,019,667
08-09			(17,002)		1,000,000		982,998
09-10			1,114				1,114
10-11			686				686
11-12			15,778	(45,000)			(29,222)
12-13		(215,000)	1,234			4,371,685	4,157,919
13-14			547				547
14-15		(20,286)	644				(19,642)
15-16			\$ 694		\$ 441,488	\$ 858,245	\$ 1,300,427
16-17				(24,000)		1,480,000	\$ 1,456,000
Total	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$13,052,488	\$ 7,709,930	\$ 23,802,302
BUDGETED/APPROVED TRANSFERS FROM THE GENERAL FUND TO/(FROM):							
17-18						1,624,000	1,624,000
18-19					500,000	700,000	1,200,000
Total	\$ 2,545,000	\$ (235,286)	\$ 299,170	\$ 431,000	\$13,552,488	\$ 10,033,930	\$ 26,626,302

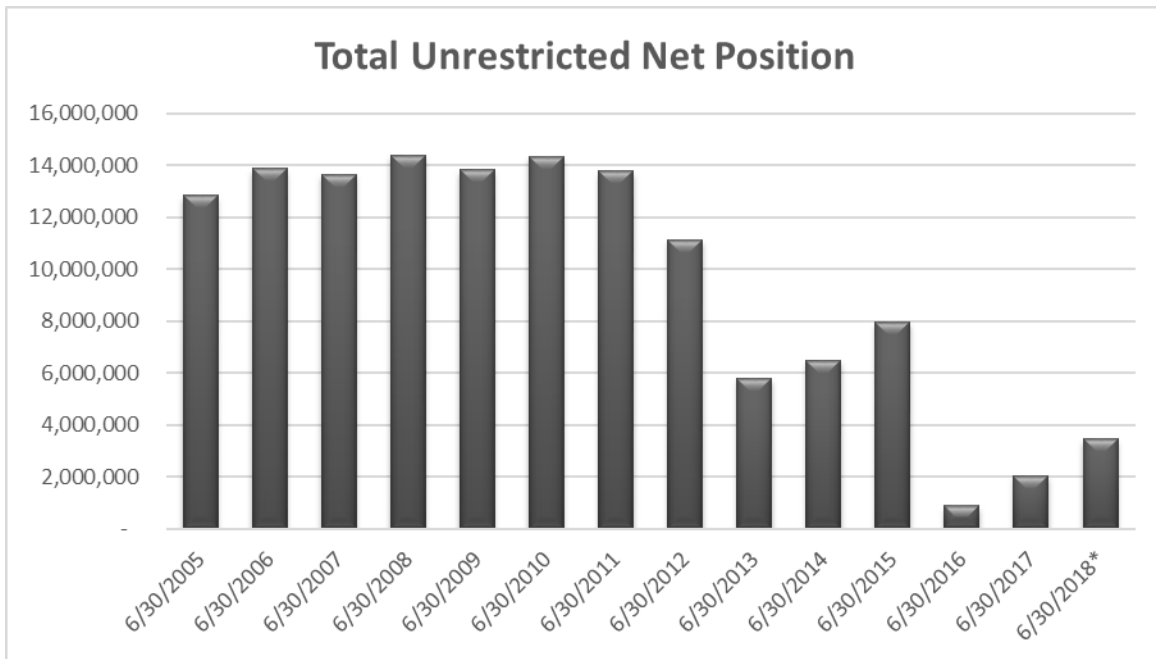
Table 3.21

UNRESTRICTED NET POSITION

The College has designated the use of unrestricted net position (often referred to as “Reserves”) as follows:

UNRESTRICTED NET POSITION	6/30/2014 Actual	6/30/2015 Actual	6/30/2016 Actual	6/30/2017 Actual	6/30/2018 Projected	6/30/2019 Projected
Designations for Unrestricted Net Position:						
Working Capital	5,000,687	6,158,932	6,184,234	5,050,000	5,050,000	5,050,000
Contingencies	-	-	-	2,758,398	2,134,398	1,134,398
Technology Equipment	199,215	234,639	250,024	378,936	387,936	349,714
Auxiliary Activities	1,044,506	1,175,603	1,264,204	1,381,123	1,357,623	1,375,704
Student Loans	18,515	18,515	19,173	18,177	18,177	18,177
Quasi-Endowment	8,697	9,334	9,667	273,352	275,108	277,464
Construction	-	-	(7,299,580)	(13,036,407)	(13,640,544)	(13,451,006)
Major Maintenance and Renovation	205,380	380,694	446,097	531,392	830,912	1,406,212
Millage Maintenance and Renovation	-	-	-	4,683,844	7,041,905	3,861,419
Undesignated	-	-	-	-	-	-
Unrestricted Net Position without Pension Liability	6,477,000	7,977,717	873,818	2,038,815	3,455,516	22,083
MPSERS Net Pension Liability (Retirement)	-	(29,467,803)	(29,343,944)	(29,915,337)	(29,915,337)	(29,915,337)
MPSERS Net OPEB Liability (Health-Care Ret)	-	-	-	-	(11,681,781)	(11,681,781)
Total Unrestricted Net Position	6,477,000	(21,490,086)	(28,470,126)	(27,876,522)	(38,141,602)	(41,575,035)

Table 3.22



*Projected

Figure 3.4

RENOVATION PROJECTS

The 2018-2019 General Fund budget does not include funding for any renovation projects.

REQUESTED CAPITAL OUTLAY

The 2018-2019 General Fund budget includes funding for capital outlay purchases as listed below.

Fund	Cost Center	Number	Description	Budget Request
01	1110	5.810.000	Two Instructor Chairs (C-6, C-230)	\$ 487
01	1110	5.810.000	Ceramics Lab Sink	\$ 1,500
01	1110	5.810.000	Pegboard, C-Clamps, Plywood, Pegboard Organizers/Hooks, Casters, 2"x4"x8' Studs, Safety Masks, and Stripping Pads	\$ 450
	1110		TOTAL HUMANITIES	\$ 2,437
01	1150	5.810.000	Denoyer-Geppert Urinary System Model (Ward)	\$ 569
	1150		TOTAL SCIENCE	\$ 569
01	1300	5.810.000	Panel Wiring Trainer	\$ 5,000
01	1300	5.810.000	Hand Held PAC Machine	\$ 4,500
01	1300	5.810.000	Rolling Tool Chest	\$ 1,600
01	1300	5.810.000	Air Conditioning Trainer Rebuild	\$ 6,000
01	1300	5.810.000	Electronics Oscilloscope (48)	\$ 29,000
	1300		TOTAL ASET	\$ 46,100
01	1300	5.810.000	Stratasys F170 (FDM 3D Printer)	\$ 30,000
01	1300	5.810.000	SCA 1200 HT (Support Removal Station)	\$ 3,500
01	1300	5.810.000	APC SMT3000 (UPS Battery Backup Unit)	\$ 1,300
01	1300	5.810.000	Formlabs Form 2 (SLA 3D Printer)	\$ 7,000
01	1300	5.810.000	Epilog Helix 24 50W (Laser Cutter/Engraver)	\$ 18,000
01	1300	5.810.000	Sentry Air Systems SS-400-PFS (Fume Extractor)	\$ 5,000
01	1300	5.810.000	Roland MODELA MDX-50 (Desktop CNC Mill/Subtractive Rapid Prototyping Machine)	\$ 12,000
	1300		TOTAL ASET - MAKER SPACE	\$ 76,800
01	1450	5.810.000	Patient Wide-Reclining Phlebotomy Chair	\$ 730
01	1450	5.810.000	Instrumented Directed Feedback Manikins	\$ 1,225
	1450		TOTAL HEALTH SCIENCES	\$ 1,955
TOTAL CAPITAL OUTLAY - INSTRUCTION				\$ 127,861

Capital Outlay continued on next page

REQUESTED CAPITAL OUTLAY

The 2018-2019 General Fund budget includes funding for capital outlay purchases as listed below.

Fund	Cost Center	Number	Description	Budget Request
01	6220	5.586.000	Veri Desk	\$ 500
01	7200	5.870.000	Lawn Mower with Snow Package (Whitman Center)	\$ 21,000
01	7200	5.870.000	Conference Tables (SS/A and HEB)	\$ 13,100
01	7200	5.870.000	AED Machines	\$ 7,200
TOTAL CAPITAL OUTLAY - ADMINISTRATION				\$ 41,800
01	4100	5.840.000	Teaching Stand	\$ 990
01	4450	5.840.000	Office Chair - Whitman Center	\$ 300
01	4450	5.840.000	Classroom Tables - Whitman Center	\$ 3,000
TOTAL CAPITAL OUTLAY - STUDENT SERVICES				\$ 4,290
GRAND TOTAL CAPITAL OUTLAY				\$ 173,951

Table 3.23

CAPITAL OUTLAY EXPENDITURES BY AREA	2018-2019 Budget Requests
Instruction	\$ 127,861
Student Services	\$ 4,290
Administration	\$ 41,800
President/HR/Foundation	\$ -
TOTAL FUNDED IN GENERAL FUND	\$ 173,951

Table 3.24

CAPITAL OUTLAY – PERKINS

Fund	Cost Center	Number	Description	Budget Request
47	1306	5.810.141	Large Wheelchair	\$ 415
47	1306	5.353.141	Simulaids NG Trainer	\$ 135
47	1306	5.353.141	Suturing Skills Pad and Staples	\$ 375
47	1306	5.810.141	IV Arm	\$ 1,450
47	1306	5.353.141	Low Fidelity Manikin	\$ 815
47	1306	5.810.141	Electric Nursing Lab Patient Bed for RN Lab	\$ 2,600
NURSING TOTAL				\$ 5,790
47	1306	5.353.144	iPad and Hand-Held QR Scanners	\$ 1,113
RESPIRATORY THERAPY TOTAL				\$ 1,113
47	1306	5.810.126	2 - 3 Gallon Tabletop Stainless Steel Coffee Urn	\$ 2,000
47	1306	5.810.126	2 - 3 Gallon Clear Acrylic & Stainless Steel Beverage Dispenser	\$ 1,400
47	1306	5.810.126	Commercial Chocolate Tempering Machine	\$ 1,700
47	1306	5.353.126	3 Tier Stainless Steel Utility Cart	\$ 550
47	1306	5.810.126	Commercial Ice Cream Maker - 2 Qt.	\$ 1,200
47	1306	5.810.126	Full Size Insulated Heated Holding Cabinet	\$ 1,300
47	1306	5.810.126	Hobart Vegetable Slicer Attachment and Grating Plates	\$ 900
47	1306	5.810.126	Kitchenaid 6 Qt. Stand Mixer	\$ 1,050
47	1306	5.810.126	2 - Calmil Large Oval 3 Tier Mirror Riser	\$ 1,860
47	1306	5.353.126	Vollrath Centurian 28.5 Qt. Brazier Pan	\$ 460
47	1306	5.810.126	2 - Calmil 3 Tier Mirror Riser	\$ 1,500
CULINARY TOTAL				\$ 13,920
47	1306	5.810.130	Tool Grinding Machine	\$ 5,000
47	1306	5.810.130	Consulab Trainer	\$ 12,500
47	1306	5.810.130	Plasma Table	\$ 22,000
ASET TOTAL				\$ 39,500
GRAND TOTAL - PERKINS FUNDING				\$ 60,323

Table 3.25

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CHAPTER 4

RETIREMENT DESIGNATED FUND

The College's Retirement Designated Fund is used to record and report the MPSERS UAAL (Unfunded Actuarial Accrued Liability) Rate Stabilization and the College's proportional share of the MPSERS net pension liability. In addition, the fund will be used to record and report the College's net liability for other postemployment benefits (OPEB). For MPSERS members, the only OPEB is retiree healthcare.

In 2012, Public Act 300 instituted several reforms to the Michigan Public School Employees' Retirement System (MPSERS), one of which was to cap the employer's share of the Unfunded Actuarial Accrued Liability (UAAL) on reported payroll at 20.96 percent. As a result, the balance of retirement costs are funded with state appropriations, referred to as MPSERS UAAL Rate Stabilization payments. The amount allocated to each community college is based upon each community college's percentage of the total covered payroll for all community colleges that are participating colleges in the immediately preceding fiscal year. Community colleges receiving these funds may only use them for the purpose of retirement contributions and must forward an amount equal to the amount allocated by the state appropriation to the retirement system as directed by the Office of Retirement Services (ORS).

GASB (Governmental Accounting Standards Board) 68 is an accounting standard applicable to all governments that provide defined benefit pension plans. The defined benefit plan Michigan schools are required to participate in is MPSERS. This plan is a cost-sharing multiemployer plan, which means each participating employer must account for its share of the total plan. This includes its portion of both the net pension liability and the pension expense. GASB 68 requires all participating employers to record pension liability and pension expense starting with fiscal year 2014-2015. The College tracks its proportional share of the MPSERS net pension liability in the Retirement Designated Fund.

The plan's net pension liability is the amount of the total pension benefit that is not funded by investment assets. This is the net unfunded pension benefit. As a participating employer, the College is required to report its proportionate share of the unfunded portion (net pension liability). This liability is not something new but rather exists as a normal part of pension funding where a pension system can be overfunded or underfunded depending on the value of the investments. What is new is the GASB financial reporting standard that requires the College to show the liability on its balance sheet. The College's percentage of the whole liability is based on its contributions to the system. Annually, ORS will determine each reporting unit's proportional share of the liability by measuring its proportionate share of the prior year's liability contributions. ORS will notify each reporting unit of its share in time to prepare the annual financial statements.

It is important to note that MPSERS has had a net pension liability since the early 2000s, which was worsened by the market losses in 2008 and 2009. As of September 30, 2016, the MPSERS (Non-University Plan) net pension liability was over \$25.5 billion.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which requires the College to record its share of the liability of postemployment benefits other than pensions beginning with the College's fiscal year ending June 30, 2018. The College's estimated proportionate share of the net OPEB liability to be reported in 2018 based on plan fiscal year 2017 (October 1 – September 30) data is \$11,681,781. As of September 30, 2017, the MPSERS net OPEB liability was over \$8.8 billion.

**BACK-UP INFORMATION
2018-2019 BUDGET**

RETIREMENT DESIGNATED FUND

	ACTUAL	PROJECTED	BUDGET
	16-17	17-18	18-19
Revenue:			
UAAL Rate Stabilization	\$ 1,450,164	\$ 1,400,000	\$ 1,400,000
	\$ 1,450,164	\$ 1,400,000	\$ 1,400,000
Instruction	980,723	690,240	689,740
Information Technology	99,875	68,180	68,800
Public Services	18,578	11,980	11,950
Instructional Support	289,839	206,080	205,240
Student Services	224,022	152,390	147,810
Institutional Administration	217,305	143,620	149,350
Physical Plant	191,216	127,510	127,110
Expense	\$ 2,021,557	\$ 1,400,000	\$ 1,400,000
Revenue Greater (Less Than) Expense	\$ (571,393)	\$ -	\$ -
Beginning Net Pension Liability	<u>(29,343,944)</u>	<u>(41,597,118)</u>	<u>(41,597,118)</u>
Ending Net Pension Liability	<u>\$ (29,915,337)</u>	<u>\$ (41,597,118)</u>	<u>\$ (41,597,118)</u>

Table 4.1

CHAPTER 5

DESIGNATED FUND

As defined by the state's Manual for Uniform Financial Reporting for Michigan Public Community Colleges, "The Designated Fund is to be used to account for transactions of funds restricted as to operating use by the Board of Trustees or the administration. The source of such funds could be virtually any unrestricted revenue that the Board or administration earmarks for a specific operating purpose."

The College's Designated Fund is used to record and report the cost of campus technology equipment and software.

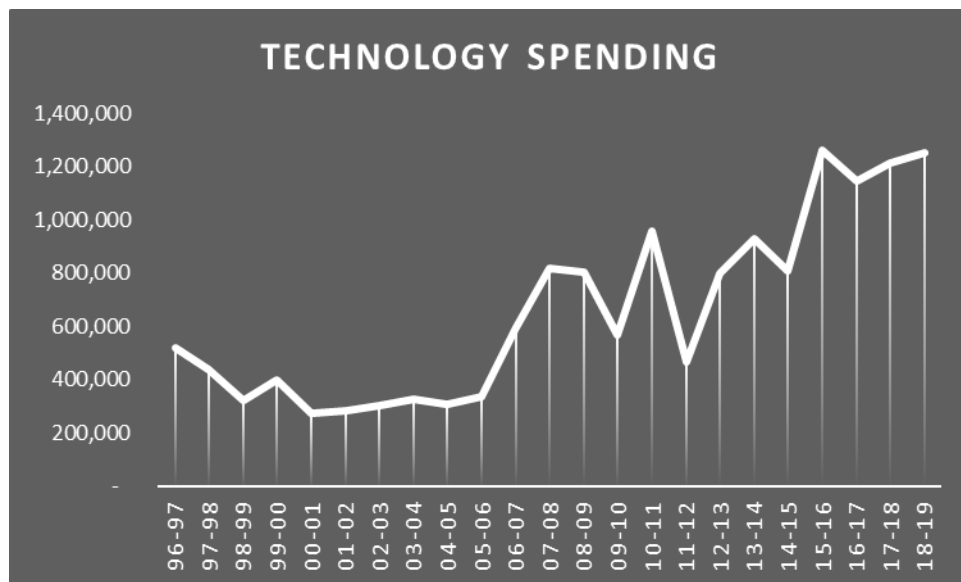


Figure 5.1

**Designated Fund
FINANCIAL HISTORY**

	FY	Revenues	Expenses	Over (Under)	Transfers	Over (Under)	Cumulative Balance (Fund Balance)
1	96-97	203,668	519,336	(315,668)	700,000	384,332	384,332
2	97-98	208,996	436,535	(227,539)	445,000	217,461	601,793
3	98-99	198,549	322,999	(124,450)	-	(124,450)	477,343
4	99-00	188,181	396,728	(208,547)	-	(208,547)	268,796
5	00-01	178,777	274,180	(95,403)	-	(95,403)	173,393
6	01-02	271,436	282,594	(11,158)	1,000,000	988,842	1,162,235
7	02-03	300,468	301,479	(1,011)	-	(1,011)	1,161,224
8	03-04	294,345	325,147	(30,802)	-	(30,802)	1,130,422
9	04-05	317,418	305,447	11,971	-	11,971	1,142,393
10	05-06	337,424	333,817	3,607	-	3,607	1,146,000
11	06-07	346,129	593,874	(247,745)	-	(247,745)	898,255
12	07-08	527,025	817,942	(290,917)	1,000,000	709,083	1,607,338
13	08-09	524,590	802,268	(277,678)	(138,000)	(415,678)	1,191,660
14	09-10	611,642	564,528	47,114	-	47,114	1,238,774
15	10-11	592,123	955,975	(363,852)	-	(363,852)	874,921
16	11-12	540,940	464,107	76,833	(155,000)	(78,167)	796,755
17	12-13	841,486	796,009	45,477	(645,000)	(599,523)	197,232
18	13-14	930,576	928,593	1,983	-	1,983	199,215
19	14-15	842,090	806,667	35,423	-	35,423	234,638
20	15-16	1,275,259	1,259,874	15,385	-	15,385	250,024
21	16-17	1,274,172	1,145,259	128,913	-	128,913	378,936
Projected	17-18	1,220,000	1,211,000	9,000	-	9,000	387,936
Proposed	18-19	1,211,215	1,249,437	(38,222)	-	(38,222)	349,714

Note: \$3.00/credit hour fee for first 5 years
 \$4.00/credit hour fee beginning fall 2001
 \$6.00/credit hour fee beginning fall 2007
 \$6.00/billable contact hour beginning fall 2009
 \$10.00/billable contact hour beginning fall 2012
 \$12.00/billable contact hour beginning fall 2013
 \$20.00/billable contact hour beginning fall 2015

Table 5.1

BACK-UP INFORMATION
2018-2019 BUDGET

DESIGNATED FUND
Institutional Technology Fund Budget

	ACTUAL	PROJECTED	BUDGET
	16-17	17-18	18-19
Revenue:			
Student Fees	\$ 1,274,172	\$ 1,220,000	\$ 1,211,215
Interest	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 1,274,172	\$ 1,220,000	\$ 1,211,215
Instruction	212,905	31,000	37,525
Information Technology	690,219	900,000	945,427
Public Services	1,575	-	-
Instructional Support	175,212	195,000	163,521
Student Services	13,940	25,500	31,058
Institutional Administration	25,318	28,500	58,815
Physical Plant	<u>26,091</u>	<u>31,000</u>	<u>13,091</u>
Expense	\$ 1,145,259	\$ 1,211,000	\$ 1,249,437
Revenue Greater (Less Than) Expense	\$ 128,913	\$ 9,000	\$ (38,222)
Transfer to Unexpended	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Greater / (Less) Than Expenses & Transfers	\$ 128,913	\$ 9,000	\$ (38,222)
Beginning Net Assets	<u>250,023</u>	<u>378,936</u>	<u>387,936</u>
Ending Net Assets	<u>\$ 378,936</u>	<u>\$ 387,936</u>	<u>\$ 349,714</u>

Table 5.2

PROPOSED EXPENSES
Software and Hardware

Fund	Cost Center	Number	Description	2018-2019 Budget Request
20	1110	5275000	SPSS - Software renewal (used by Derek Roberts)	\$ 260
20	1150	5810000	ChemOffice Professional 17.0 Suite (Perkin Elmer)	\$ 784
20	1210	5563000	Dreamspark Membership (MSDN) VM Ware Academic Partnership and ITA Membership	\$ 2,000
20	1210	5563000	Microsoft Academy Membership	\$ 1,000
20	1210	5810000	Apple iMac Computer (CIS - iPhone app development)	\$ 3,000
20	1210	5810000	3D Printer (Graphic Design Program)	\$ 750
20	1210	5810000	2 Samsung Android Tablets (Test/Demo Android games)	\$ 1,500
20	1210	5810000	2 Apple iPads (Test/Demo IOS games)	\$ 1,500
20	1300	5275000	DraftSight 2018-2019	\$ 1,000
20	1300	5275000	SolidWorks 2018-2019	\$ 3,000
20	1300	5275000	Mastercam	\$ 1,440
20	1300	5275000	CarSim 2018	\$ 500
20	1300	5275000	FANUC RoboGuide Software	\$ 1,000
20	1300	5275000	Allen-Bradley Rockwell Automation Software	\$ 2,140
20	1300	5275000	CATIA V5-6R2017	\$ 3,540
20	1300	5275000	LabVIEW 2018	\$ 1,320
20	1300	5275000	Multisim Education	\$ 1,190
20	1300	5275000	RSMMeans Online Complete Library (Student Version)	\$ 1,836
20	1300	5275000	SketchUp Pro 2018	\$ 300
20	1300	5275000	ALLDATA Repair (Education & Library Edition)	\$ 975
20	1300	5275000	AutoEnginuity Software	\$ 600
20	1300	5275000	LanSchool v8.0 Software	\$ 375
20	1300	5275000	Automation Studio Software	\$ 2,000
20	1300	5275000	Mitchell Online	\$ 1,099
20	1300	5275000	CAS Scan Tool Software	\$ 1,170
20	1300	5275000	PhotoVCarve	\$ 149
20	1300	5275000	CorelDraw	\$ 100
20	1300	5275000	Festo FluidDraw	\$ 885
20	1410	5275000	ParScore Software Assurance	\$ 475
20	1410	5275000	ParTest Maintenance Agreement (Unlimited License)	\$ 625
20	1410	5275000	IN4ES On-Site Maintenance	\$ 1,012
INSTRUCTION				\$ 37,525

Designated Fund Proposed Expenses continued on next page.

Fund	Cost Center	Number	Description	2018-2019 Budget Request
20	2510	5218000	Ellucian Consulting - SQL Consulting (Program Repository and File System)	\$ 2,500
20	2510	5218000	ImageNow Server Upgrade	\$ 4,900
20	2510	5275000	Perfectforms Survey Software - Annual Support	\$ 812
20	2510	5275000	Colleague Software Support	\$ 229,346
20	2510	5275000	Ellucian Student Planning	\$ 5,457
20	2510	5275000	Ellucian Self-Service Fin Aid	\$ 2,140
20	2510	5275000	E-Commerce Volume-Based Fee	\$ 3,200
20	2510	5275000	Entrisik Informer Support	\$ 3,345
20	2510	5275000	ImageNow Support	\$ 10,300
20	2510	5275000	Application Processing Software	\$ 15,000
20	2510	5519000	Programming using .NET	\$ 2,355
20	2510	5519000	Intro co C# Programming	\$ 2,355
20	2510	5519000	Building ASP.NET Web Form Applications	\$ 2,659
20	2510	5519000	Colleague Self Service (Customizing)	\$ 960
20	2510	5519000	Colleague Web API (Customizing)	\$ 1,920
20	2510	5519000	Colleague Studio (Creating Colleague Transactions)	\$ 480
20	2510	5820000	Three Replacement Servers (Virtual Server Environment)	\$ 63,000
20	2510	5820000	Laptop for Data Processing Department	\$ 1,300
20	2510	5820000	55" 4K Television Monitor	\$ 550
20	2520	5218000	Contracted Services - Cable Television Service	\$ 2,000
20	2520	5231000	M&R - Monitors and Printers	\$ 8,000
20	2520	5231000	M&R - Sound Systems, Classroom Equipment, Media Players	\$ 2,000
20	2520	5231000	M&R - Brocade Network Switch Annual Maintenance & Support	\$ 8,250
20	2520	5231000	M&R - Backup Application Renewal Software Support	\$ 16,100
20	2520	5231000	M&R - UPS Service and Support Contract	\$ 5,000
20	2520	5231000	M&R - SAN Support Maintenance Support Contract	\$ 23,100
20	2520	5231000	M&R - VDI Endpoint Support	\$ 2,600
20	2520	5275000	SS - Campus Computer and Network Security Software	\$ 35,000
20	2520	5275000	SS - Aruba Wireless Software Support	\$ 8,625
20	2520	5275000	SS - Microsoft Campus Agreement	\$ 30,000
20	2520	5275000	SS - Vmware vSphere Enterprise Plus Software Support	\$ 53,000
20	2520	5275000	SS - Global Sign	\$ 2,500
20	2520	5275000	SS - Schooldude IT	\$ 3,033
20	2520	5275000	SS - Print Management - Pay to Print	\$ 3,000
20	2520	5275000	SS - Miscellaneous	\$ 2,000
20	2520	5275000	SS - Adobe Creative Cloud Suite	\$ 18,060
20	2520	5350000	Supplies - Micro	\$ 18,500
20	2520	5353000	General Supplies	\$ 9,500
20	2520	5519000	Training	\$ 7,500
20	2520	5541000	Internet Connection - Main Campus	\$ 16,080
20	2520	5541000	Internet Connection - Whitman Center	\$ 16,800
20	2520	5820000	Capital Outlay - Server and Storage (Expanded VDI Capacity)	\$ 127,000
20	2520	5820000	Capital Outlay - Servers and Storage (5)	\$ 110,000
20	2520	5820000	Capital Outlay - Network Security Technology	\$ 60,000
20	2630	5820000	Laptops (4)	\$ 5,200
INFORMATION TECHNOLOGY				\$ 945,427

Designated Fund Proposed Expenses continued on next page.

Fund	Cost Center	Number	Description	2018-2019 Budget Request
20	4100	5275000	ILS SaaS Hosting and Support Year 5	\$ 39,025
20	4100	5275000	New ILS SaaS Hosting and Support Year 1	\$ 50,000
20	4100	5275000	LIBGUIDES Software	\$ 2,720
20	4100	5275000	EZ Proxy Remote Authentication Software	\$ 2,944
20	4100	5275000	Snagit Software	\$ 160
20	4100	5275000	EBSCO Discovery Service (EDS)	\$ 11,522
20	4310	5275000	Plagiarism Detection Software	\$ 8,000
20	4310	5275000	CMS License (Desire2Learn)	\$ 40,000
20	4310	5275000	SPSS	\$ 350
20	4310	5275000	Respondus Lockdown	\$ 3,500
20	4310	5275000	EvaluationKit Annual License	\$ 5,000
20	4310	5275000	Zoom (15)	\$ 300
INSTRUCTIONAL SUPPORT				\$ 163,521
20	5100	5850000	Laptop - For office to replace out of date system	\$ 1,300
20	5300	5850000	2 Virtual Desktops and 3 Monitors	\$ 1,160
20	5310	5275000	BlackBoard Connect - Alert System	\$ 7,000
20	5410	5275000	FA_Link Software License (Financial Aid)	\$ 8,700
20	5410	5275000	Academic Works (1/2)	\$ 4,558
20	5410	5275000	Colleague Self-Service Financial Aid - Maintenance Fee	\$ 2,140
20	5420	5275000	College Central Network	\$ 1,500
20	5730	5275000	E-Diplomas by Parchment License	\$ 1,700
20	5730	5275000	Diplomas on Demand License Renewal	\$ 300
20	5730	5564500	10 Tablets and Protective Covers (student advising/planning)	\$ 2,300
20	5730	5564500	Printer - Transcripts and Registration	\$ 400
STUDENT SERVICES				\$ 31,058
20	6200	5275000	Electronic Invoice and Travel Expense Reports	\$ 13,500
20	6200	5519000	Professional Service for Implementation of Electronic Invoice and Travel Expense Reports	\$ 13,500
20	6200	5860000	Laptop for Sue	\$ 1,300
20	6240	5275000	Windows Surface	\$ 1,300
20	6240	5275000	HR Scanner Software Maintenance and Support	\$ 802
20	6310	5564500	Annual Website Hosting Fee	\$ 910
20	6330	5275000	Colleague Advancement Maintenance	\$ 7,787
20	6330	5275000	Fundraising Module	\$ 11,158
20	6330	5275000	Academic Works (1/2)	\$ 4,558
20	6330	5275000	Stelter Web Planned Giving Module	\$ 4,000
INSTITUTIONAL ADMINISTRATION				\$ 58,815
20	7100	5275000	SchoolDude - Maintenance Direct	\$ 4,130
20	7100	5275000	SchoolDude - Prev. Maintenance Direct	\$ 1,370
20	7100	5275000	SchoolDude - Inventory Direct	\$ 1,957
20	7100	5275000	EMS Professional - Annual Service Agreement	\$ 5,634
PHYSICAL PLANT				\$ 13,091
2018-2019 DESIGNATED FUND GRAND TOTAL				\$ 1,249,437

Table 5.3

CHAPTER 6

AUXILIARY ACTIVITIES FUND

The Auxiliary Activities Fund is used to account for transactions of those activities that deliver a product or perform a service to students, community, or staff and are essential elements in support of the educational program. These activities are revenue producing and, ideally, should be self-supporting. Auxiliary Activities revenues are derived from the sale of products or services performed which are directly related, but not necessarily equal, to the cost of the products or service.

The College has three activity categories that are reported in the Auxiliary Activities Fund:

- Bookstore
- Food Service
- Campus/Community Events

The following technology purchases are recommended for the Auxiliary Activities Fund:

Auxiliary Activities Fund				
Fund	Cost Center	Number	Description	2018-2019 Budget Request
31	5520	5275000	Booklog Maintenance	\$ 6,500
31	5520	5275000	Timber	\$ 2,300
31	5520	5275000	Yearly SRI Maintenance	\$ 400
31	5520	5275000	Yearly Edoptions Maintenance	\$ 240
31	5520	5275000	Timber Edoptions Module	\$ 1,200
31	5520	5275000	Timber SRI Interface Module	\$ 2,000
BOOKSTORE - TECHNOLOGY SOFTWARE TOTAL				\$ 12,640

Table 6.1

Campus/Community Events

	Revenue	Expense	Profit (Loss)
ART			
Visiting Artists	\$ -	\$ 4,000	\$ (4,000)
Them: Images of Seperation (Display)	\$ -	\$ 1,100	\$ (1,100)
	\$ -	\$ 5,100	\$ (5,100)
MUSIC			
Band Concert Soloists	\$ 2,000	\$ 1,200	\$ 800
Black History / Blues Series	200	2,500	\$ (2,300)
Rita Coolidge	12,000	14,450	(2,450)
Creedence Tribute	12,000	10,250	1,750
Laith Al-Saadi	10,000	11,450	(1,450)
Classic Albums Live - Eagles	14,000	14,550	(550)
Vaud & The Villains	10,000	14,600	(4,600)
	\$ 60,200	\$ 69,000	\$ (8,800)
THEATER/DANCE			
Nugget & Fang	\$ 6,000	\$ 4,700	\$ 1,300
Amber Brown is Not a Crayon	6,000	4,700	1,300
Inside Out Dance Ensemble	2,850	2,600	250
	\$ 14,850	\$ 12,000	\$ 2,850
COMEDIANS			
Drew Hastings	\$ 5,000	\$ 5,650	\$ (650)
	\$ 5,000	\$ 5,650	\$ (650)
SPECIAL EVENTS			
Antiques in April	\$ 12,000	\$ 7,000	\$ 5,000
OTHER			
General	\$ -	\$ 18,100	\$ (18,100)
Sponsorships	24,000	-	24,000
Tips and Concessions	1,500	700	800
Gifts (Foundation)	10,000	-	10,000
	\$ 35,500	\$ 18,800	\$ 16,700
Total	\$ 127,550	\$ 117,550	\$ 10,000

Table 6.2

BACK-UP INFORMATION
2018-2019 BUDGET
AUXILIARY ACTIVITIES FUND

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 PROPOSED
BOOKSTORE				
Revenue	1,238,759	1,356,772	1,270,000	1,239,600
Expense	1,153,650	1,257,237	1,270,000	1,239,569
Profit - Loss	\$ 85,108	\$ 99,535	\$ -	\$ 31
Transfers In / (Out)	-	-	-	-
Beginning Fund Balance	978,160	1,063,268	1,162,803	1,162,803
Ending Fund balance	\$ 1,063,268	\$ 1,162,803	\$ 1,162,803	\$ 1,162,834
FOOD SERVICE				
Revenue	34,422	34,954	32,000	32,000
Expense	20,621	22,543	37,000	21,450
Profit - Loss	\$ 13,801	\$ 12,410	\$ (5,000)	\$ 10,550
Transfers In - Out	(3,000)	(2,500)	(2,500)	(2,500)
Beginning Fund Balance	124,164	134,965	144,876	137,376
Ending Fund balance	\$ 134,965	\$ 144,876	\$ 137,376	\$ 145,426
CAMPUS & COMMUNITY EVENTS				
Revenue	111,954	112,698	116,000	127,550
Expense	119,261	105,224	132,000	117,550
Profit - Loss	\$ (7,307)	\$ 7,473	\$ (16,000)	\$ 10,000
Transfers In - Out	-	-	-	-
Beginning Fund Balance	73,278	65,971	73,444	57,444
Ending Fund balance	\$ 65,971	\$ 73,444	\$ 57,444	\$ 67,444
COMBINED AUXILIARY ACTIVITIES				
Revenue	1,385,134	1,504,423	1,418,000	1,399,150
Expense	1,293,533	1,385,005	1,439,000	1,378,569
Profit - Loss	\$ 91,601	\$ 119,418	\$ (21,000)	\$ 20,581
Transfers In - Out	(3,000)	(2,500)	(2,500)	(2,500)
Beginning Fund Balance	1,175,602	1,264,204	1,381,123	1,357,623
Ending Fund balance	\$ 1,264,204	\$ 1,381,123	\$ 1,357,623	\$ 1,375,704

Table 6.3

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CHAPTER 7

RESTRICTED FUND

The Restricted Fund is used to account for transactions resulting from revenue received by the College from outside donors or agencies, in which the College does not have absolute control over the expenses. Such revenues may be in the form of gifts or grants. Because the donor or agency has specified the purpose for which these monies may be expended, any such transactions are classified as restricted.

The College's restricted gifts and grants are used for primarily two types of activities: those used for financial aid for students and those used for new or special programs and equipment purchases. The major sources of revenues are federal and state grants and gifts and scholarships from private donors.

GRANT DESCRIPTIONS

Federal:

- **PELL, SEOG, CWSP, Academic Competitiveness Grant** - *To provide financial assistance to qualified students*
- **Vocational Education** - *To provide support for vocational programs*
- **Upward Bound** - *To provide support to participants in their preparation for college entrance*
- **NSF Advanced Technological Education** - *To provide support to welding program and increase qualified welders in the advanced manufacturing field*
- **Region 2 Adult Education Boot Camp** - *To provide basic skills awareness and training to adult learners including the underserved and/or underemployed*

State:

- **MI Higher Education Nursing Scholarship** - *To provide financial assistance to qualified students*
- **Motorcycle Safety** - *To provide instruction for motorcycle safety*
- **Specialty Crop Block Grant** - *To provide funding to train and engage socially disadvantaged community residents in the farming and consumption of specialty crops.*
- **Training Grants** - *To provide grants for area businesses*
 - ✓ **MNJTP Grant – Roush Industries** - *To provide instruction for job training*

Other:

- **Foundation Scholarships** - *Distribution from the Foundation for student scholarships*
- **Private Grants and Gifts** - *Foundation grants or gifts given to support programs other than student scholarships*

BACK-UP INFORMATION
2018-2019 BUDGET

RESTRICTED FUND

Three Year Comparison Summary

	2016-2017	2017-2018	2018-2019
	ACTUAL	BUDGETED	PROPOSED
Revenues:			
Tuition and Fees Net Allow	\$ (2,611,713)	\$ (2,552,338)	\$ (2,395,425)
Federal Grants	4,253,593	4,423,154	4,395,681
State Grants	17,352	128,311	102,209
Bookstore Allowance	(323,032)	(306,500)	(306,750)
Private Gifts and Indirect Costs	266,143	350,756	363,746
Total	\$ 1,602,342	\$ 2,043,383	\$ 2,159,461
Expenses:			
Instruction	\$ 210,997	\$ 279,436	\$ 270,370
Information Technology	2,428	2,000	2,000
Public Service	47,926	65,970	61,000
Instructional Support	61,456	110,463	213,813
Student Services	1,293,888	1,555,218	1,575,278
Institutional Administration	-	27,000	31,500
Physical Plant	3,740	6,000	8,000
Total	\$ 1,620,435	\$ 2,046,088	\$ 2,161,961
Transfers In:			
General Fund	\$ -	\$ -	\$ -
Auxiliary Activities Fund	2,500	2,500	2,500
Total	\$ 2,500	\$ 2,500	\$ 2,500
Increase (Decrease)	\$ (15,593)	\$ (205)	\$ -

Table 7.1

RESTRICTED FUND Revenue Sources

Table 7.2

	2016-2017	2017-2018	2018-2019
	ACTUAL	BUDGET	BUDGET
Federal:			
PELL	\$ 3,439,575	\$ 3,306,000	\$ 3,106,000
SEOG	60,625	55,000	75,000
CWS	61,583	52,500	70,000
Vocational Education	195,740	180,060	180,060
Upward Bound	496,070	779,594	784,125
Other	-	50,000	180,496
	<u>\$ 4,253,593</u>	<u>\$ 4,423,154</u>	<u>\$ 4,395,681</u>
State:			
MI Higher Ed Nursing Scholarship	\$ 10,000	\$ -	\$ 8,450
Motorcycle	7,352	8,000	8,000
Training Grants	-	47,561	33,509
Other	-	72,750	52,250
	<u>\$ 17,352</u>	<u>\$ 128,311</u>	<u>\$ 102,209</u>
Tuition & Fees:			
Scholarship Allowance	\$ (2,611,713)	\$ (2,552,338)	\$ (2,395,425)
Tuition and fees	-	-	-
	<u>\$ (2,611,713)</u>	<u>\$ (2,552,338)</u>	<u>\$ (2,395,425)</u>
Auxiliary Activities:			
Bookstore Allowances	\$ (323,032)	\$ (306,500)	\$ (306,750)
Other:			
Private Grants	\$ 16,000	\$ -	\$ -
Private Gifts	120,934	165,266	175,000
Private Scholarships	141,297	203,190	206,475
Indirect Cost Recovery	(12,088)	(17,700)	(17,729)
Other:	-	-	-
	<u>\$ 266,143</u>	<u>\$ 350,756</u>	<u>\$ 363,746</u>
Total Revenue	<u>\$ 1,602,342</u>	<u>\$ 2,043,383</u>	<u>\$ 2,159,461</u>
Transfer In - GF	\$ -	\$ -	\$ -
Transfer In - Auxiliary Activities	2,500	2,500	2,500
	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Total Revenue and Transfers	<u>\$ 1,604,842</u>	<u>\$ 2,045,883</u>	<u>\$ 2,161,961</u>

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CHAPTER 8

UNEXPENDED PLANT FUND

The Unexpended Plant Fund is used to account for the construction of new facilities. It may include both restricted and unrestricted monies. When the construction project is completed, the fund may be closed out and the value of the project transferred to the Physical Properties Fund.

The revenues and expenses for the HVAC Project are recorded in this fund. The project began during the 2015-2016 fiscal year. Substantial completion was signed on May 22, 2018.

UNEXPENDED PLANT FUND - HVAC

Table 8.1

Project:	HVAC	HVAC	HVAC
	Actual	Projected	Budget
	2016-17	2017-18	2018-19
Funding:			
Earnings	15,845	10,353	-
Gifts	-	46,958	-
Total Funding	\$ 15,845	\$ 57,311	\$ -
Expenses:			
Interest Expense	569,569	542,448	510,463
Construction	6,663,102	1,743,000	-
Consulting/Engineering	-	-	-
Capital Outlay	-	-	-
Total Expenses	\$ 7,232,671	\$ 2,285,448	\$ 510,463
Revenues-Expenses	\$ (7,216,826)	\$ (2,228,137)	\$ (510,463)
Transfer from General Fund	1,480,000	1,624,000	700,000
Transfer to 80 Fund	-	-	-
Net Increase/(Decrease)	\$ (5,736,826)	\$ (604,137)	\$ 189,537
Beginning Net Position	\$ (7,299,580)	\$ (13,036,407)	\$ (13,640,544)
Ending Net Position	\$ (13,036,407)	\$ (13,640,544)	\$ (13,451,006)

HVAC (Heating, Ventilation, and Air Conditioning) PROJECT

On December 30, 2015, the College borrowed \$16,151,962 to pay for the HVAC project. The borrowed funds were held in an escrow account (Acquisition Fund) and were disbursed as work was completed on the acquisition and installation of the improvements. The project was completed on May 22, 2018. The total cost of the project was \$16,279,814. The following table summarizes the repayment schedule.

Payment Schedule

FY	Payment Date	Principal Component	Interest Component	Total Payment	Outstanding Balance	Prepayment Price	Prepayment Penalty	Fiscal Year Total Payment
2015-16	3/30/2016		143,348.66	143,348.66	16,151,962.00	N/A	N/A	143,348.66
2016-17	9/30/2016		286,697.33	286,697.33	16,151,962.00	N/A	N/A	
	3/30/2017	431,361.94	286,697.33	718,059.27	15,720,600.06	N/A	N/A	1,004,756.60
2017-18	9/30/2017	439,013.46	279,045.80	718,059.26	15,281,586.60	N/A	N/A	
	3/30/2018	446,800.73	271,258.53	718,059.26	14,834,785.87	N/A	N/A	1,436,118.52
2018-19	9/30/2018	454,726.17	263,333.08	718,059.25	14,380,059.70	N/A	N/A	
	3/30/2019	462,792.21	255,267.04	718,059.25	13,917,267.49	N/A	N/A	1,436,118.50
2019-20	9/30/2019	471,001.37	247,057.89	718,059.26	13,446,266.12	N/A	N/A	
	3/30/2020	479,356.17	238,703.10	718,059.27	12,966,909.95	N/A	N/A	1,436,118.53
2020-21	9/30/2020	487,859.19	230,200.07	718,059.26	12,479,050.76	N/A	N/A	
	3/30/2021	496,513.07	221,546.18	718,059.25	11,982,537.69	12,222,188.44	239,650.75	1,436,118.51
2021-22	9/30/2021	505,320.50	212,738.75	718,059.25	11,477,217.19	11,706,761.54	229,544.35	
	3/30/2022	514,284.19	203,775.07	718,059.26	10,962,933.00	11,182,191.66	219,258.66	1,436,118.51
2022-23	9/30/2022	523,406.91	194,652.35	718,059.26	10,439,526.09	10,648,316.61	208,790.52	
	3/30/2023	532,691.48	185,367.77	718,059.25	9,906,894.61	10,104,971.30	198,076.69	1,436,118.51
2023-24	9/30/2023	542,140.80	175,918.46	718,059.26	9,364,693.81	9,551,987.69	187,293.88	
	3/30/2024	551,757.75	166,301.51	718,059.26	8,812,936.06	8,989,194.78	176,258.72	1,436,118.52
2024-25	9/30/2024	561,545.34	156,513.92	718,059.26	8,251,390.72	8,416,418.54	165,027.82	
	3/30/2025	571,506.59	146,552.68	718,059.27	7,679,884.13	7,833,481.81	153,597.68	1,436,118.53
2025-26	9/30/2025	581,644.57	136,414.69	718,059.26	7,098,239.56	7,240,204.35	141,964.79	
	3/30/2026	591,962.42	126,096.84	718,059.26	6,506,277.14	6,571,339.91	65,062.77	1,436,118.52
2026-27	9/30/2026	602,463.34	115,595.92	718,059.26	5,903,813.80	5,962,851.94	59,038.14	
	3/30/2027	613,150.58	104,908.69	718,059.27	5,290,663.22	5,343,619.85	52,956.63	1,436,118.53
2027-28	9/30/2027	624,027.44	94,031.83	718,059.27	4,666,635.78	4,713,302.14	46,666.36	
	3/30/2028	635,097.28	82,961.98	718,059.26	4,031,538.50	4,071,853.88	40,315.38	1,436,118.53
2028-29	9/30/2028	646,363.53	71,695.73	718,059.26	3,385,174.97	3,419,026.72	33,851.75	
	3/30/2029	657,829.68	60,229.58	718,059.26	2,727,345.29	2,754,618.74	27,273.45	1,436,118.52
2029-30	9/30/2029	669,499.27	48,559.98	718,059.25	2,057,846.02	2,078,424.48	20,578.46	
	3/30/1930	681,375.92	36,683.35	718,059.27	1,376,470.10	1,390,234.81	13,764.71	1,436,118.52
2030-31	9/30/1930	693,463.29	24,595.96	718,059.25	683,006.81	689,836.88	6,830.07	
	3/30/1931	338,457.29	12,294.12	350,751.41	344,549.52	347,995.02	3,445.50	1,068,810.66
2031-32	9/30/1931	344,549.52	6,201.89	350,751.41	-	-	-	350,751.41
TOTAL		16,151,962.00	5,085,246.08	21,237,208.08				21,237,208.08

Table 8.2

CHAPTER 9

DTMB PROJECT FUND

RENOVATION AND ADDITION TO EAST AND WEST TECHNOLOGY BUILDINGS

The DTMB (Michigan Department of Technology, Management and Budget) Project Fund is used to account for the revenue and expenses associated with the renovation and addition to the East and West Technology Buildings. When the renovation and addition project is completed, the fund will be closed out and the value of the project will be transferred to the Physical Properties Fund.

On July 13, 2016, the College received word that its capital outlay project, “Renovation to the East and West Technology Buildings,” had received Capital Outlay Planning Authorization through Public Act 268 of 2016. The total estimated cost of the project was \$7.5 million with the state funding 50 percent of the total cost. The state capital outlay process requires two specific legislative approvals – a planning authorization and a construction authorization.

To assist the College in the preparation of the planning documents and the design of the facility, the Board of Trustees approved the selection of Stantec as the architect for the project on June 26, 2017. Work began immediately on the program statement and schematic design phase of the project resulting in a recommended increase in the project budget of \$1.5 million, bringing the total cost of the project to \$9 million with a state share of \$3.75 million and the College’s share of \$5.25 million. On November 14, 2017, the Board of Trustees approved the selection of Barton Malow as the construction manager for the project. On December 6, 2017, the College’s schematic design was reviewed and approved by the Michigan Department of Technology, Management and Budget (DTMB) and the Joint Capital Outlay Subcommittee (JCOS). The College received word on January 11, 2017, that the project was authorized for construction in Public Act 201 of 2017.

The project is a renovation of the exterior and interior spaces of the East and West Technology Buildings, including a number of classrooms and labs which are currently off-line due to their former use as heavy industrial teaching spaces, resulting in combining the twin buildings into one multi-functional facility. The goals as developed through the programming and schematic design phase include the following:

- **Academic support, technology support and counseling services** brought together in an easily navigated, one-stop environment.
- **Active learning environments** with the flexibility and adaptability for individual and group learning.
- Reimagining former industrial lab space to house an **Innovation Lab** where faculty can develop new, process driven programs and community members can share ideas, equipment and knowledge to launch new businesses.

- Thoughtful **layers of learning spaces**, in a variety of scales, to encourage learning to continue outside the classroom.
- **Project and teaming space** to engage students and faculty with workforce partners to better align the college with the needs of the region.
- **Collaborative work space** that meets the needs of all users, encourages interdisciplinary projects and extends the capabilities of adjacent learning spaces.
- **Expanded access to the resources and academic support professionals** available on campus to support new learning paradigms.
- **Workspace for faculty** that encourages collaboration and improves access for students.

The project schedule is as follows:

Design Development (DD)	April 23, 2018 – June 22, 2018
Review and DTMB DD Approval	June/July 2018
Construction Documentation (CD)	June 25, 2018 – August 3, 2018
Review and DTMB CD Approval	August 2018
Bidding and Negotiation	August 9, 2018 – August 27, 2018
Review and DTMB Approval of Bids	August/September 2018
Construction	September 17, 2018 – August 2019
Owner Move-In	August 2019
Occupancy	September 2019

Table 9.1

Architect's Rendering – Exterior View



BACK-UP INFORMATION

2018-2019 BUDGET

DTMB Project Fund

Project:	East & West	East & West	East & West
	Technology Bldg	Technology Bldg	Technology Bldg
	Actual	Projected	Budget
	2016-17	2017-18	2018-19
Funding:			
State of Michigan	\$ -	\$ -	\$ 3,750,000
Total Funding	\$ -	\$ -	\$ 3,750,000
Expenses:			
Architectual Services	\$ -	\$ 140,000	\$ 340,000
Construction	\$ -	\$ 10,000	\$ 7,502,900
Consulting/Engineering	\$ -	\$ -	\$ 420,500
DTMB Services	\$ -	\$ -	\$ 90,000
Capital Outlay	\$ -	\$ -	\$ 456,200
Contingency	\$ -	\$ -	\$ 40,400
Total Expenses	\$ -	\$ 150,000	\$ 8,850,000
Revenues-Expenses	\$ -	\$ (150,000)	\$ (5,100,000)
Transfer to 81 Fund	\$ -	\$ -	\$ (2,000,000)
Transfer from 81 Fund	\$ -	\$ 1,875,000	\$ 5,375,000
Net Increase/(Decrease)	\$ -	\$ 1,725,000	\$ (1,725,000)
Beginning Net Position	\$ -	\$ -	\$ 1,725,000
Ending Net Position	\$ -	\$ 1,725,000	\$ -

Table 9.2

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CHAPTER 10

MAINTENANCE AND REPLACEMENT FUND

The Maintenance and Replacement Fund is used to account for major repairs and maintenance of College facilities.

At Monroe County Community College, the objective of this fund is to set aside and account for funds that will be necessary to meet the expenses of major plant maintenance and replacements as well as to provide a contingency to help assist in meeting certain physical plant emergencies that may arise. This fund may also be used as a source for inter-fund borrowing, as well as direct funding to other funds such as the Unexpended Plant Fund through Board approved transfers.

Other than some interest earned from its fund balance and a minor endowment distribution, the fund does not generate revenue. Since the establishment of the Maintenance and Replacement Fund in the 1980-1981 fiscal year, its primary source of funding has been transfers from the College's General Fund.

Funding is budgeted for replacement of eight medical oxygen valves in the Health Education Building, replacement of the garage door on the salt storage garage, cleaning of the drainage ditch on the east side of main campus as well as contingency funding for emergencies that may arise for a total budget of \$88,000. The table below lists the projects planned for FY 2018-2019. In addition, \$500,000 is being transferred from the General Fund to this fund for potential reimbursement to the DTE Electric Company should they be successful in their tax appeal. If the Michigan Tax Tribunal rules to decrease the taxable value of the Monroe Power Plant and/or Fermi 2, MCCC could be obligated to refund the taxes paid retroactive to the date of filing with interest (current interest rate is 5 percent), in accordance with the order.

2018-2019 Projects

BUILDING	REPAIR	COST
Health Education Building	Replace(8) Medical Oxygen Valves	\$2,500
Maintenance	Replace Salt Garage Door	\$2,500
Maintenance	Landscaping: Drainage Ditch Cleaning	\$3,000
	Contingency	\$80,000
TOTAL		\$88,000

Table 10.1

BACK-UP INFORMATION
2018-2019 BUDGET**MAINTENANCE AND REPLACEMENT FUND**

	2016-17 Actual	2017-2018 Projected	2018-2019 Budget
Revenue			
Interest	\$ -	\$ -	\$ -
CTC Pledge Payments/Donations	101,000	450,000	150,000
Insurance Proceeds	-	-	-
Total Revenue	\$ 101,000	\$ 450,000	\$ 150,000
Expenses	\$ 29,083	\$ 163,780	\$ 88,000
Revenues over/(under) expense	\$ 71,917	\$ 286,220	\$ 62,000
Transfer from General Fund			500,000
Transfer from Technology Fund			
Transfer from Auxiliary Fund			
Transfer from Endowment Fund	13,378	13,300	13,300
Transfer from 71 Fund			
Transfer to Unexpended Fund			
Total Transfers In/(Out)	\$ 13,378	\$ 13,300	\$ 513,300
Net Increase / (Decrease)	\$ 85,295	\$ 299,520	\$ 575,300
Beginning Net Position	\$ 446,097	\$ 531,392	\$ 830,912
Ending Net Position	\$ 531,392	\$ 830,912	\$ 1,406,212
Note: \$500,000 of \$1,406,212 restricted for potential reimbursement of DTE tax revenue.			

Table 10.2

CHAPTER 11

MILLAGE MAINTENANCE AND REPLACEMENT FUND

The Millage Maintenance and Replacement Fund is used to account for maintenance and renovation projects funded through the 5-Year Maintenance and Improvement Millage.

The objective of this fund is to account for revenue received from the 5-year .85 mill property tax levy approved by the Monroe County voters on November 8, 2016, and the expenses for the maintenance and renovation projects planned. Transfers may be made to other funds such as the DTMB Project Fund through Board approved transfers. Fund revenues may be adversely affected by the DTE Electric Company's Michigan Tax Tribunal filings (see page 27).

There are ten projects proposed for FY 2018-2019 for a total cost of \$3,178,250 in addition to the East and West Technology Buildings project. The table below lists the projects planned.

2018-2019 Projects

BUILDING	REPAIR	COST
SS/Administration Building	Roof Restoration	\$475,000
SS/Administration Building	Architectural Fees	\$200,000
	Consultant: Phones and Security	\$50,450
	Phone System	\$160,000
	Access Control	\$100,000
	Security Camera	\$100,000
	Network Electronics	\$200,000
	Cell Phone Repeaters	\$500,000
	Fiber Optic Loop	\$490,700
	Fire Panel Fiber Connection	\$2,100
	Wireless Network Infrastructure Upgrades	\$300,000
	Emergency Generators	\$600,000
TOTAL		\$3,178,250

Table 11.1

BACK-UP INFORMATION
2018-2019 BUDGET

MILLAGE MAINTENANCE AND REPLACEMENT FUND

	2016-2017 Actual	2017-2018 Projected	2018-2019 Budget
Revenue			
Property Tax Revenue	4,816,906	4,750,000	5,097,764
Total Revenue	\$ 4,816,906	\$ 4,750,000	\$ 5,097,764
Expenses			
Life Science Building			
Façade Improvements	53,224	896,776	
Student Collaborative Space	79,837	1,345,163	
Administration Building			
Roof Restoration			475,000
Architectual Services			200,000
Phones and Security			
Consulting			50,450
Phone System			160,000
Access Control			100,000
Security Cameras			100,000
Technology Upgrades			
Network Electronics			200,000
Cell Phone Repeaters			500,000
Fiber Optic Loop			490,700
Fire Panel Fiber Connection			2,100
Wireless Network Infrastructure Upgrades			300,000
Emergency Generators			600,000
Total Expenses	\$ 133,061	\$ 2,241,939	\$ 3,178,250
Revenues over/(under) expense	4,683,844	2,508,061	1,919,514
Transfer to 72 Fund	-	(1,875,000)	(5,375,000)
Transfer from 72 Fund	-	-	2,000,000
Net Increase / (Decrease)	\$ 4,683,844	\$ 633,061	\$ (1,455,486)
Beginning Net Position	-	4,683,844	5,316,905
Ending Net Position	\$ 4,683,844	\$ 5,316,905	\$ 3,861,419

Note: \$80,000 of \$3,861,419 restricted for potential reimbursement of DTE tax revenue.

Table 11.2

5-Year Maintenance and Improvement Millage *Protecting Our College*

On November 8, 2016, Monroe County voters approved an additional .85 mill property tax levy for a period of 5 years. The money will be used for critical maintenance and renovation projects, protecting the community's more than 50-year investment in the College's buildings and infrastructure.

The funds will be used for:

- **Safety:** Enhance and improve safety and security across campus, including a door key card system, emergency lighting, security cameras and fire sprinkler systems
- **Accessibility:** Bring facilities up to standards for people with disabilities, including the Learning Assistance Lab, accessible restrooms, proper elevator access and door hardware
- **Technology:** Upgrade technology network infrastructure, including updates to classrooms and the fiber optic network
- **Updating the Learning Environment:** Renovate specific areas to maintain and improve the academic environment. These include the Library and various classrooms.
- **Deferred Maintenance:** Ensure and maintain the quality of campus-wide facilities through roof repairs and replacement of doors, windows, roofs and other outdated items.

Following is the list of the maintenance and/or improvement projects that were shared with the voters and served as the basis for their approval of the millage funding request:

Accessibility Projects	Building(s)	Costs
ADA door hardware retrofit	LS Bldg, E/W Tech, A/SS, LRC	\$ 275,800
East and West Technology Building Renovations	E/W Tech	\$ 3,889,560
Elevator	A/SS	\$ 378,000
Library/elevator lobby renovations	LRC	\$ 868,400
Life Science Building First and Second Floor Renovations	LS Bldg	\$ 451,000
Renovate Admissions/Copy Center/Business Office area	A/SS	\$ 709,500
Accessibility Total		\$ 6,572,260
Technology Projects		Costs
Classroom technology replacements/upgrades	LS Bldg, E/W Tech, A/SS, LRC	\$ 860,000
Fiber optic loop - redundancy work	LS Bldg, E/W Tech, A/SS, LRC, HEB	\$ 1,146,500
Network electronics replacements/upgrades	LS Bldg, E/W Tech, A/SS, LRC	\$ 440,000
Wireless network infrastructure replacements/upgrades	LRC	\$ 300,000
Technology Total		\$ 2,746,500
Learning Environment Projects		Costs
A-173 Renovations	A/SS	\$ 104,790
Addition/Renovation for health sciences expansion	HEB	\$ 1,980,660
Atrium and Office Suite Renovations	HEB	\$ 85,150
Campus sound systems replacements/upgrades	Campus	\$ 25,000
Library addition - student study rooms	LRC	\$ 689,600
Life Science Building Addition	LS Bldg	\$ 1,151,850
Little Theater renovations	LRC	\$ 182,100
LRC - Second Floor Renovations	LRC	\$ 1,288,380
Renovate culinary classrooms/kitchen/Cuisine 1300	A/SS	\$ 326,700
Learning Environment Total		\$ 5,834,230

Maintenance Projects		Costs
Clean seal exterior masonry	WC	\$ 52,500
Finish cleaning and sealing exterior masonry	LZB	\$ 80,000
Grounds Maintenance Facilities	PP/Site	\$ 559,100
Masonry Repairs & Sun Shade Replacement	LS Bldg	\$ 925,000
Paint entrance canopy	WC	\$ 11,450
Replace Doors in Power Plant Building	PP/Site	\$ 56,230
Replace door/window frames (reuse glazing)	HEB	\$ 413,270
Replace East Tech Roof	E/W Tech	\$ 425,000
Replace exterior sealants - joints and penetrations	PP/Site, E/W Tech, A/SS, LRC, WC, LZB	\$ 290,000
Replace metal panel cladding	HEB	\$ 850,390
Replace plastic laminate window sills and sealants	WC	\$ 5,200
Replace roof per Garland report	A/SS	\$ 486,000
Replace standing-seam metal roofs	PP/Site	\$ 202,190
Replace transformer room louvers	LRC	\$ 8,600
Waterproof basement walls	LRC	\$ 413,850
Maintenance Total		\$ 4,778,780
Safety Projects		Costs
Basement renovations	LRC	\$ 926,860
Building floor replacement/painting	WC	\$ 761,000
Building flooring replacement & painting	A/SS	\$ 288,160
Coat exist. galv. domestic water piping	A/SS, LRC, E/W Tech, LS Bldg, PP/Site	\$ 1,042,800
Emergency light generators	A/SS, LRC, E/W Tech, HEB, LS Bldg, PP/Site, WC	\$ 479,990
Fire sprinkler system install - Admin only	A/SS, LRC, E/W Tech, LS Bldg, PP/Site	\$ 726,850
Keycard door security system	E/W Tech, A/SS, LRC, HEB, WC, LZB, LS Bldg, PP/Site	\$ 465,600
New phone system	Campus	\$ 160,000
Parking Lot Repairs - Lot 10	Lots 1-7, 10 and WC	\$ 457,410
Renovate Administrative Suite	A/SS	\$ 12,500
Renovate Bookstore	A/SS	\$ 355,600
Renovate Administrative Suite	A/SS	\$ 106,920
Replace steps and ramps @ entrances	A/SS	\$ 115,240
security camera overhaul	Campus	\$ 100,000
Sidewalk repairs	Campus	\$ 8,100
Structural remediation work	WC	\$ 124,320
Safety Total		\$ 6,131,350
GRAND TOTAL		\$ 26,063,120

Table 11.3

CHAPTER 12

OTHER FUNDS

Three fund budgets are presented here. The three funds are the Student Loan Fund, the Endowment Fund, and the Physical Properties Fund.

Student Loan Fund

The Student Loan Fund is used to account for loans made to students to assist them in meeting various college expenses. This includes both restricted and unrestricted student loans. Restricted loans are those given by a donor with the restriction that they may only be used as loan funds, with the College accepting the money for that purpose. Unrestricted loans are generally monies designated by Board or administrative action to be used as loan funds.

THREE YEAR SUMMARY

	Actual 2016-17	Projected 2017-18	Proposed 2018-19
Bad Debt Recovery	\$ 500	\$ 310	\$ 500
Collection Fees	(1,005)	(800)	(500)
Net Increase / (Decrease) for Year	\$ (505)	\$ (490)	\$ -
Fund Balance Beginning of Year	\$ 19,172	\$ 18,667	\$ 18,177
Less - Restricted Funds returned to Schell Foundation	\$ -	\$ -	\$ -
Fund Balance End of Year	\$ 18,667	\$ 18,177	\$ 18,177

Table 12.1

Endowment Fund

The Endowment Fund is used to account for gifts of which the principal may not be expended. Such gifts may include money, securities, real estate, or other investments. The income earned from these investments may, or may not, be restricted depending on the terms of the donor.

The College reports two types of endowments in this fund: true endowments and quasi-endowments. True endowments are those in which the donor has specifically stated, as terms of the gift, that the principal must stay intact and may not be expended. Quasi-endowments are those gifts the Board or administration has designated to function as endowments.

The College manages only one true endowment, the Leo Boudinet Endowment. All other endowment gifts are managed by the College's Foundation. Revenue earned from the Leo Boudinet Endowment is used to fund special projects in the General Fund.

The Site Improvement quasi-endowment, which includes contributions from the Ewing and Heuple estates, is used for campus improvements. All revenue in this endowment that is principal-related (i.e. sale of property, payments received from note principal, stock transfer, etc.) is added to the principal. All revenue that is income related (i.e. interest, dividends, rent, etc.) is distributed to the Maintenance and Replacement Fund for site improvements.

Revenues recorded under "Net Sale of Property" represent proceeds from the sale of the College's property located at 1004 West Hurd Road in Frenchtown Township on July 22, 2016.

THREE YEAR SUMMARY

Table 12.2

	Actual 2016-17	Projected 2017-18	Proposed 2018-19
Revenue:			
Net Investments - M & R	\$ 16,355	\$ 16,355	\$ 16,355
Net Investments - Boudinet	964	1,712	2,400
Net Sale of Property	286,721	-	-
Total	\$ 304,040	\$ 18,067	\$ 18,755
Expense - M & R	\$ 2,977	\$ 3,010	\$ 3,100
Transfer to:			
Maintenance & Replacement	\$ (13,378)	\$ (13,300)	\$ (13,300)
Unexpended General Fund	(24,000)		
Net Increase / (Decrease)	\$ 263,685	\$ 1,757	\$ 2,355
Beginning Net Position	\$ 246,306	\$ 509,991	\$ 511,747
Ending Net Position	\$ 509,991	\$ 511,747	\$ 514,102

Physical Properties Fund

The Physical Properties Fund is used to account for the value of all land, land improvements, buildings, building improvements, and equipment owned by the College. This fund is used to capitalize and depreciate these assets.

To capitalize is to record an item as an asset on the balance sheet and to allocate the cost of the asset over its useful life to the periods it was utilized (depreciation).

The College capitalizes all major building and renovation projects, and all equipment valued at \$5,000 or more.

The equipment, buildings, etc. are first expensed in the fund that financed the purchase. In the Physical Properties Fund, the purchase is classified as an asset, reversing the original expense. Thus, the reason for the negative expense amounts listed below.

THREE YEAR SUMMARY

	Actual 2016-17	Projected 2017-18	Proposed 2018-19
Expenses			
Reversal of capital outlay expenses:			
Instruction	\$ 264,380	\$ (120,000)	\$ (20,000)
Technology	(20,744)	(150,000)	(340,050)
Instructional Support	-	-	-
Student Services	-	-	-
Institutional Administration	-	(50,000)	-
Operation and Maintenance of Plant	(133,061)	(85,000)	-
Major Construction Projects	(6,663,102)	(1,893,000)	(11,553,250)
Total reversal of capital outlay expense	\$ (6,552,528)	\$ (2,298,000)	\$ (11,913,300)
Depreciation expense	1,824,694	1,900,000	2,700,000
Total Expenses	\$ (4,727,834)	\$ (398,000)	\$ (9,213,300)
Beginning Net Position	\$ 42,270,141	\$ 46,997,975	\$ 47,395,975
Ending Net Position	46,997,975	47,395,975	56,609,275

Note: Major Construction Projects include: East and West Technology (72 Fund) and Millage Projects (81 Fund)

Table 12.3

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Chapter 13

Appendix

Appendix A Activity Classifications

Appendix B Budget Report by Cost Center

Appendix A – Activity Classifications

1000 Instruction

1100 – Psychology
1110 – Humanities
1120 – Early Childhood Education
1130 – Social Science
1140 – Mathematics
1150 – Science
1160 – Health/Physical Education
1210 – Business
1260 – Culinary Skills & Management
1300 – ASET
1330 – Auto Service
1360 - Welding
1410 – Nursing
1420 – LPN
1420 – LPN
1440 – Respiratory Therapy
1450 – Other Health
1600 – Corporate Community Services

2000 Technology

2510 – Data Processing
2520 – Information Services
2620 – Telecommunications
2630 – Website

3000 Public Service

3230 – Community Events
3240 – Rental/Business Services

4000 Instructional Support

4100 – Library Services
4300 – Educational Media Services
4310 – Instructional Support
4350 – Learning Assistance Lab
4400 – Educational Administration
4450 – Extension Center

5000 Student Services

5100 – Student Services Admin
5210 – Student Government
5220 – Student Publications
5230 – Student Activity
5240 – Cellar
5250 – Fitness Center
5300 – Counseling/Guidance
5310 – Disadvantaged Student Services
5410 – Financial Aid
5420 – Employment Services

5000 Student Services

5430 – Student Aid
5720 – Admissions
5730 – Registrar/Records
5740 – Advertising

6000 Institutional Administration

6110 – Board of Trustees
6120 – President’s Office
6130 – Audit/Legal
6200 – Business Office
6210 – General Institution
6220 – Purchasing
6240 – Human Resources
6250 – Staff Development
6260 – HLC/Planning
6300 – Institutional Advancement
6310 – Graphic Arts
6320 – Alumni Relations
6330 – Foundation

7000 Physical Plant

7100 – Plant Administration
7200 – Building & Grounds
7300 – Custodial Services
7400 – Energy Services
7500 – Campus Security
7550 – Fire Protection

8000 Transfers

8940 - Transfers

Appendix B – General Fund Budget Report by Cost Center

The following pages contain a detailed General Fund Budget Report by Cost Center for Revenues and a detailed General Fund Budget Report by Cost Center for Expenses.

Budget Report by Cost Center - Revenues

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>0000 General</i>					
01-0000-4000000	State Support	-5,045,176	-4,889,500	-155,676	3.18%
01-0000-4000001	State Support - UAAL	0	0	0	0%
01-0000-4109999	Sch Allowance Bookstore	10,000	10,000	0	0%
01-0000-4200100	Resident Tuition	0	0	0	0%
01-0000-4200200	Non-Resident Tuition	0	0	0	0%
01-0000-4200300	Out of State Tuition	0	0	0	0%
01-0000-4200400	Lifelong Learning	0	0	0	0%
01-0000-4201100	Resident Tuition - Fall	-2,658,300	-2,653,400	-4,900	0.18%
01-0000-4201200	Non-Resident Tuition - Fall	-681,000	-700,100	19,100	-2.73%
01-0000-4201300	Out of State Tuition - Fall	-159,100	-159,000	-100	0.06%
01-0000-4201400	Lifelong Learning - Fall	-50,000	-55,000	5,000	-9.09%
01-0000-4202100	Resident Tuition - Winter	-2,479,400	-2,494,700	15,300	-0.61%
01-0000-4202200	Non-Resident Tuition - Winter	-623,700	-687,800	64,100	-9.32%
01-0000-4202300	Out of State Tuition - Winter	-118,700	-165,500	46,800	-28.28%
01-0000-4202400	Lifelong Learning - Winter	-60,000	-40,000	-20,000	50%
01-0000-4203100	Resident Tuition - Spring	-398,400	-309,900	-88,500	28.56%
01-0000-4203200	Non-Resident Tuition - Spring	-136,000	-97,000	-39,000	40.21%
01-0000-4203300	Out of State Tuition - Spring	-24,600	-14,500	-10,100	69.66%
01-0000-4203400	Lifelong Learning - Spring	-15,000	-15,000	0	0%
01-0000-4204100	Resident Tuition - Summer	-112,100	-103,500	-8,600	8.31%
01-0000-4204200	Non-Resident Tuition - Summer	-26,000	-23,800	-2,200	9.24%
01-0000-4204300	Out of State Tuition - Summer	-12,100	-12,400	300	-2.42%
01-0000-4204400	Lifelong Learning - Summer	0	0	0	0%
01-0000-4207000	Contracted Services	-150,000	-100,000	-50,000	50%
01-0000-4209998	Sch Allowance - Tuition	676,400	583,170	93,230	15.99%
01-0000-4251000	Lab Fees	-700,000	-700,000	0	0%
01-0000-4251500	Lab Fees - Lifelong Learning	-100,000	-100,000	0	0%
01-0000-4251550	Camp Fees	-25,000	-25,000	0	0%
01-0000-4253000	Graduation Fees	0	0	0	0%
01-0000-4254000	Credit by Exam/Exam fees	-8,000	-8,000	0	0%
01-0000-4256000	Transcripts	-15,000	-20,000	5,000	-25%
01-0000-4257000	Registration Fees	-290,000	-290,000	0	0%
01-0000-4259000	MCCVLC Fees	-250	-250	0	0%
01-0000-4300000	Property Taxes - Current	-13,358,057	-12,968,498	-389,559	3%
01-0000-4301000	Industrial Facilities	70,983	83,480	-12,497	-14.97%
01-0000-4302000	TIFA	140,000	160,000	-20,000	-12.5%
01-0000-4303000	Local Tax Adjustment	75,000	81,000	-6,000	-7.41%
01-0000-4304000	Interest & Penalties	-1,000	-1,000	0	0%
01-0000-4430000	Federal Grant	0	0	0	0%
01-0000-4431000	Vocational Education	0	0	0	0%
01-0000-4470000	Indirect Cost Recovery	-17,700	-17,700	0	0%
01-0000-4510001	Interest - CD's	-13,675	-2,500	-11,175	447%
01-0000-4510002	Interest - Checking	-10,000	-2,000	-8,000	400%
01-0000-4510003	Interest - Payroll	0	0	0	0%

Budget Report by Cost Center - Revenues

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-0000-4510004	Interest - Money Market	-125	-200	75	-37.5%
01-0000-4600000	Culinary Sales	-15,000	-15,000	0	0%
01-0000-4600001	Auto Service Fees	0	0	0	0%
01-0000-4610000	Gifts	0	0	0	0%
01-0000-4620000	Credit Card Service Fee	-20,000	0	-20,000	0%
01-0000-4620100	Processing Fee - Dfd Pmt	-2,500	-2,000	-500	25%
01-0000-4620101	Late Charges - Dfd. Pmt	0	0	0	0%
01-0000-4620202	Bad Debt Recovery	0	0	0	0%
01-0000-4620300	Returned Check Fee	-100	-250	150	-60%
01-0000-4620400	LRC Fines	-200	-500	300	-60%
01-0000-4620500	Cobra Charges	0	0	0	0%
01-0000-4620600	Fitness Center Fees	-1,000	-1,000	0	0%
01-0000-4630000	Rent of Facilities	-143,000	-160,000	17,000	-10.62%
01-0000-4630003	Rent - Land	-23,000	-23,000	0	0%
01-0000-4630100	Rent - Food/Beverage Fee	0	0	0	0%
01-0000-4640000	Campus Comm Events - Tips	0	0	0	0%
01-0000-4640001	Concessions	0	0	0	0%
01-0000-4640002	Sponsorships	0	0	0	0%
01-0000-4640010	Event # 10	0	0	0	0%
01-0000-4640011	Event # 11	0	0	0	0%
01-0000-4640012	Event # 12	0	0	0	0%
01-0000-4640013	Event # 13	0	0	0	0%
01-0000-4640014	Event #14	0	0	0	0%
01-0000-4640015	Event #15	0	0	0	0%
01-0000-4640016	Event # 16	0	0	0	0%
01-0000-4640020	Event # 20	0	0	0	0%
01-0000-4640021	Event # 21	0	0	0	0%
01-0000-4640022	Event # 22	0	0	0	0%
01-0000-4640023	Event # 23	0	0	0	0%
01-0000-4640024	Event # 24	0	0	0	0%
01-0000-4640030	Event # 30	0	0	0	0%
01-0000-4640031	Event # 31	0	0	0	0%
01-0000-4640032	Event # 32	0	0	0	0%
01-0000-4640040	The Spotlight	0	0	0	0%
01-0000-4640041	Antique Show	0	0	0	0%
01-0000-4640042	The Foundation	0	0	0	0%
01-0000-4640043	The Harmony	0	0	0	0%
01-0000-4640044	The Platinum	0	0	0	0%
01-0000-4650000	Alumni Dues	-500	-500	0	0%
01-0000-4650001	Alumni Event # 1	-17,029	-17,000	-29	0.17%
01-0000-4650002	Alumni Event # 2	0	0	0	0%
01-0000-4650003	Alumni Event # 3	0	0	0	0%
01-0000-4650004	Alumni Event # 4	0	0	0	0%
01-0000-4650005	Alumni Event # 5	0	0	0	0%
01-0000-4650006	Alumni Event # 6	10,000	10,000	0	0%

Budget Report by Cost Center - Revenues

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
01-0000-4660001	Family Fun Night	0	0	0	0%
01-0000-4660002	Misc. Student Council	-500	-500	0	0%
01-0000-4660003	Youth for Understanding	0	0	0	0%
01-0000-4660004	Agora	-1,000	-1,000	0	0%
01-0000-4660005	Student Govt. Sweetheart Ball	0	0	0	0%
01-0000-4660100	Business Lunch	-500	-2,000	1,500	-75%
01-0000-4660101	Corporate Sponsor	0	0	0	0%
01-0000-4660150	Diversity Com. Event	0	0	0	0%
01-0000-4660200	College Sponsor Events	0	0	0	0%
01-0000-4660600	Career/ Safety Expo	-3,500	-3,500	0	0%
01-0000-4670000	Misc. Revenue	-10,000	-10,000	0	0%
01-0000-4670001	Cash Over	0	0	0	0%
01-0000-4670002	Sale of Equipment/Property	-500	-1,000	500	-50%
01-0000-4670003	Allowance Adjustment	0	0	0	0%
01-0000-4670004	Cellar	0	0	0	0%
01-0000-4670005	Copy Machine Revenue	-200	-200	0	0%
01-0000-4670100	Insurance Proceeds	0	0	0	0%
01-0000-4671445	Whitman Security Reimbursement	0	0	0	0%
01-0000-4999999	Close out summary	0	0	0	0%
Subtotal		-26,544,529	-25,966,048	-578,481	2.23%
01 Fund Totals		-26,544,529	-25,966,048	-578,481	2.23%
*** Report Totals ***		-26,544,529	-25,966,048	-578,481	2.23%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
<i>1100 Psych Social Work - Geog</i>					
01-1100-5001000	Salary - FT Faculty	192,183	298,214	-106,031	-35.56%
01-1100-5002000	Salary - Extra Contractual	49,192	40,400	8,792	21.76%
01-1100-5003000	Salary - PT Faculty	46,643	35,809	10,834	30.25%
01-1100-5060000	Opt Out	1,500	1,500	0	0%
01-1100-5100000	State Retirement	76,479	102,404	-25,925	-25.32%
01-1100-5101000	ORP	0	0	0	0%
01-1100-5102000	FICA	21,392	28,643	-7,251	-25.32%
01-1100-5110000	Medical Insurance	24,869	32,301	-7,432	-23.01%
01-1100-5110010	HSA Contribution	0	0	0	0%
01-1100-5111000	Dental Insurance	1,884	5,014	-3,130	-62.43%
01-1100-5112000	Vision Insurance	355	896	-541	-60.38%
01-1100-5120000	Life Insurance	360	648	-288	-44.44%
01-1100-5121000	LTD Insurance	958	1,917	-959	-50.03%
01-1100-5122000	Unemployment Insurance	200	200	0	0%
01-1100-5123000	Workmens' Compensation	677	677	0	0%
01-1100-5124000	Tuition Remission	0	0	0	0%
01-1100-5310000	Instructional Materials	170	1,830	-1,660	-90.71%
01-1100-5352000	Office Supplies	300	300	0	0%
01-1100-5355000	Duplicating/Printing	250	500	-250	-50%
01-1100-5516000	Allowance for Vehicles	0	3,000	-3,000	-100%
01-1100-5518000	Conference & Travel	170	255	-85	-33.33%
01-1100-5563000	Licenses & Permits	0	0	0	0%
01-1100-5568000	Miscellaneous	0	0	0	0%
01-1100-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		417,582	554,508	-136,926	-24.69%
<i>1110 Human. - Humanities</i>					
01-1110-5001000	Salary - FT Faculty	647,528	619,774	27,754	4.48%
01-1110-5002000	Salary - Extra Contractual	76,600	52,739	23,861	45.24%
01-1110-5003000	Salary - PT Faculty	366,694	351,275	15,419	4.39%
01-1110-5040000	Salary - Support Staff	0	0	0	0%
01-1110-5060000	Opt Out	3,000	0	3,000	0%
01-1110-5100000	State Retirement	291,958	280,006	11,952	4.27%
01-1110-5101000	ORP	0	0	0	0%
01-1110-5102000	FICA	81,663	78,320	3,343	4.27%
01-1110-5110000	Medical Insurance	100,084	77,871	22,213	28.53%
01-1110-5111000	Dental Insurance	9,180	9,382	-202	-2.15%
01-1110-5112000	Vision Insurance	1,701	1,701	0	0%
01-1110-5120000	Life Insurance	1,422	1,296	126	9.72%
01-1110-5121000	LTD Insurance	3,833	3,833	0	0%
01-1110-5122000	Unemployment Insurance	1,000	1,000	0	0%
01-1110-5123000	Workmens' Compensation	2,971	2,971	0	0%
01-1110-5124000	Tuition Remission	3,500	2,000	1,500	75%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1110-5218000	Contracted Services	0	0	0	0%
01-1110-5230000	M&R Instructional	1,600	1,000	600	60%
01-1110-5310000	Instructional Materials	17,850	18,941	-1,091	-5.76%
01-1110-5352000	Office Supplies	1,000	1,000	0	0%
01-1110-5355000	Duplicating/Printing	5,500	5,500	0	0%
01-1110-5411000	Rent of Space	0	0	0	0%
01-1110-5516000	Allowance for Vehicles	3,400	2,500	900	36%
01-1110-5518000	Conference & Travel	850	935	-85	-9.09%
01-1110-5520000	Plays	900	900	0	0%
01-1110-5525600	Round Table	0	0	0	0%
01-1110-5543000	Postage	500	750	-250	-33.33%
01-1110-5563000	Licenses & Permits	3,250	2,400	850	35.42%
01-1110-5564500	Information Service	0	0	0	0%
01-1110-5568000	Miscellaneous	0	0	0	0%
01-1110-5810000	Capital Outlay - Instructional	2,437	26,947	-24,510	-90.96%
Subtotal		1,628,421	1,543,041	85,380	5.53%

1120 Early Childhood Education

01-1120-5001000	Salary - FT Faculty	153,250	0	153,250	0%
01-1120-5002000	Salary - Extra Contractual	20,889	0	20,889	0%
01-1120-5003000	Salary - PT Faculty	5,408	0	5,408	0%
01-1120-5060000	Opt Out	1,500	0	1,500	0%
01-1120-5100000	State Retirement	43,393	0	43,393	0%
01-1120-5101000	ORP	0	0	0	0%
01-1120-5102000	FICA	12,137	0	12,137	0%
01-1120-5110000	Medical Insurance	0	0	0	0%
01-1120-5111000	Dental Insurance	3,332	0	3,332	0%
01-1120-5112000	Vision Insurance	541	0	541	0%
01-1120-5120000	Life Insurance	324	0	324	0%
01-1120-5121000	LTD Insurance	958	0	958	0%
01-1120-5122000	Unemployment Insurance	25	0	25	0%
01-1120-5123000	Workmens' Compensation	139	0	139	0%
01-1120-5124000	Tuition Remission	300	0	300	0%
01-1120-5310000	Instructional Materials	288	0	288	0%
01-1120-5355000	Duplicating/Printing	250	0	250	0%
01-1120-5516000	Allowance for Vehicles	2,600	0	2,600	0%
01-1120-5518000	Conference & Travel	170	0	170	0%
01-1120-5518200	Conf & Trav - Accreditation	2,000	0	2,000	0%
01-1120-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		247,504	0	247,504	0.00%

1130 Soc Sci - Social Science

01-1130-5001000	Salary - FT Faculty	382,335	359,555	22,780	6.34%
01-1130-5002000	Salary - Extra Contractual	50,272	43,432	6,840	15.75%
01-1130-5003000	Salary - PT Faculty	137,025	130,000	7,025	5.4%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1130-5060000	Opt Out	0	0	0	0%
01-1130-5100000	State Retirement	133,445	127,627	5,818	4.56%
01-1130-5101000	ORP	9,037	17,103	-8,066	-47.16%
01-1130-5102000	FICA	43,087	40,773	2,314	5.68%
01-1130-5110000	Medical Insurance	75,215	68,353	6,862	10.04%
01-1130-5111000	Dental Insurance	5,630	5,630	0	0%
01-1130-5112000	Vision Insurance	1,076	1,076	0	0%
01-1130-5120000	Life Insurance	900	810	90	11.11%
01-1130-5121000	LTD Insurance	2,396	2,396	0	0%
01-1130-5122000	Unemployment Insurance	400	400	0	0%
01-1130-5123000	Workmens' Compensation	950	950	0	0%
01-1130-5124000	Tuition Remission	0	0	0	0%
01-1130-5230000	M&R Instructional	350	350	0	0%
01-1130-5310000	Instructional Materials	1,950	900	1,050	116.67%
01-1130-5352000	Office Supplies	150	150	0	0%
01-1130-5355000	Duplicating/Printing	1,600	1,600	0	0%
01-1130-5516000	Allowance for Vehicles	1,270	1,500	-230	-15.33%
01-1130-5518000	Conference & Travel	340	340	0	0%
01-1130-5563000	Licenses & Permits	0	0	0	0%
01-1130-5564500	Information Service	0	0	0	0%
01-1130-5568000	Miscellaneous	0	0	0	0%
01-1130-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		847,428	802,945	44,483	5.54%

1140 Math - Mathematics

01-1140-5001000	Salary - FT Faculty	369,065	359,572	9,493	2.64%
01-1140-5002000	Salary - Extra Contractual	81,069	109,000	-27,931	-25.62%
01-1140-5003000	Salary - PT Faculty	97,343	100,000	-2,657	-2.66%
01-1140-5060000	Opt Out	1,500	0	1,500	0%
01-1140-5070000	Salary - Students	0	0	0	0%
01-1140-5079000	Salary - CWS	0	0	0	0%
01-1140-5100000	State Retirement	124,801	120,284	4,517	3.76%
01-1140-5101000	ORP	29,974	33,199	-3,225	-9.71%
01-1140-5102000	FICA	44,102	43,496	606	1.39%
01-1140-5110000	Medical Insurance	50,346	65,181	-14,835	-22.76%
01-1140-5111000	Dental Insurance	5,412	5,211	201	3.86%
01-1140-5112000	Vision Insurance	992	992	0	0%
01-1140-5120000	Life Insurance	702	648	54	8.33%
01-1140-5121000	LTD Insurance	1,917	1,917	0	0%
01-1140-5122000	Unemployment Insurance	400	400	0	0%
01-1140-5123000	Workmens' Compensation	1,207	1,207	0	0%
01-1140-5124000	Tuition Remission	6,300	0	6,300	0%
01-1140-5218000	Contracted Services	0	0	0	0%
01-1140-5310000	Instructional Materials	108,755	1,000	107,755	10775.5%
01-1140-5352000	Office Supplies	800	800	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1140-5355000	Duplicating/Printing	1,600	1,000	600	60%
01-1140-5516000	Allowance for Vehicles	346	600	-254	-42.33%
01-1140-5518000	Conference & Travel	340	340	0	0%
01-1140-5563000	Licenses & Permits	0	0	0	0%
01-1140-5564500	Information Service	0	0	0	0%
01-1140-5568000	Miscellaneous	0	0	0	0%
01-1140-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		926,971	844,847	82,124	9.72%

1150 Science

01-1150-5001000	Salary - FT Faculty	650,598	627,848	22,750	3.62%
01-1150-5002000	Salary - Extra Contractual	98,281	75,750	22,531	29.74%
01-1150-5003000	Salary - PT Faculty	47,319	65,650	-18,331	-27.92%
01-1150-5040000	Salary - Support Staff	72,918	69,030	3,888	5.63%
01-1150-5060000	Opt Out	1,500	0	1,500	0%
01-1150-5100000	State Retirement	202,585	200,622	1,963	0.98%
01-1150-5101000	ORP	26,594	27,003	-409	-1.51%
01-1150-5102000	FICA	64,822	64,128	694	1.08%
01-1150-5110000	Medical Insurance	87,002	100,717	-13,715	-13.62%
01-1150-5110010	HSA Contribution	1,446	802	644	80.3%
01-1150-5111000	Dental Insurance	8,099	7,904	195	2.47%
01-1150-5112000	Vision Insurance	1,468	1,473	-5	-0.34%
01-1150-5113000	Prescription Drugs	0	0	0	0%
01-1150-5120000	Life Insurance	1,296	1,188	108	9.09%
01-1150-5121000	LTD Insurance	3,512	3,503	9	0.26%
01-1150-5122000	Unemployment Insurance	600	600	0	0%
01-1150-5123000	Workmens' Compensation	1,658	1,658	0	0%
01-1150-5124000	Tuition Remission	840	5,700	-4,860	-85.26%
01-1150-5218000	Contracted Services	3,000	2,500	500	20%
01-1150-5230000	M&R Instructional	0	1,500	-1,500	-100%
01-1150-5310000	Instructional Materials	55,500	50,000	5,500	11%
01-1150-5352000	Office Supplies	1,800	1,800	0	0%
01-1150-5355000	Duplicating/Printing	9,000	7,000	2,000	28.57%
01-1150-5413000	Rent - Copy Machine	3,460	3,460	0	0%
01-1150-5516000	Allowance for Vehicles	1,048	900	148	16.44%
01-1150-5518000	Conference & Travel	595	595	0	0%
01-1150-5543000	Postage	485	485	0	0%
01-1150-5564500	Information Service	0	0	0	0%
01-1150-5568000	Miscellaneous	0	0	0	0%
01-1150-5810000	Capital Outlay - Instructional	569	43,550	-42,981	-98.69%
Subtotal		1,345,995	1,365,366	-19,371	-1.42%

1160 Health - Health - Physical Ed

01-1160-5001000	Salary - FT Faculty	0	0	0	0%
01-1160-5002000	Salary - Extra Contractual	20,900	20,889	11	0.05%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1160-5003000	Salary - PT Faculty	10,140	11,873	-1,733	-14.6%
01-1160-5100000	State Retirement	8,543	8,960	-417	-4.65%
01-1160-5101000	ORP	0	0	0	0%
01-1160-5102000	FICA	2,390	2,506	-116	-4.63%
01-1160-5110000	Medical Insurance	0	0	0	0%
01-1160-5111000	Dental Insurance	0	0	0	0%
01-1160-5112000	Vision Insurance	0	0	0	0%
01-1160-5120000	Life Insurance	0	0	0	0%
01-1160-5121000	LTD Insurance	0	0	0	0%
01-1160-5122000	Unemployment Insurance	100	100	0	0%
01-1160-5123000	Workmens' Compensation	89	89	0	0%
01-1160-5124000	Tuition Remission	0	0	0	0%
01-1160-5218000	Contracted Services	0	0	0	0%
01-1160-5230000	M&R Instructional	250	250	0	0%
01-1160-5310000	Instructional Materials	3,560	1,600	1,960	122.5%
01-1160-5352000	Office Supplies	0	220	-220	-100%
01-1160-5355000	Duplicating/Printing	200	200	0	0%
01-1160-5411000	Rent of Space	0	0	0	0%
01-1160-5516000	Allowance for Vehicles	0	0	0	0%
01-1160-5518000	Conference & Travel	0	0	0	0%
01-1160-5568000	Miscellaneous	0	0	0	0%
01-1160-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		46,172	46,687	-515	-1.10%

1210 Business

01-1210-5001000	Salary - FT Faculty	681,201	770,875	-89,674	-11.63%
01-1210-5002000	Salary - Extra Contractual	146,000	143,420	2,580	1.8%
01-1210-5003000	Salary - PT Faculty	91,350	117,160	-25,810	-22.03%
01-1210-5040000	Salary - Support Staff	102,771	131,887	-29,116	-22.08%
01-1210-5060000	Opt Out	1,500	0	1,500	0%
01-1210-5100000	State Retirement	183,532	230,206	-46,674	-20.27%
01-1210-5101000	ORP	86,186	84,255	1,931	2.29%
01-1210-5102000	FICA	78,043	88,996	-10,953	-12.31%
01-1210-5110000	Medical Insurance	107,094	133,365	-26,271	-19.7%
01-1210-5110010	HSA Contribution	1,517	2,939	-1,422	-48.38%
01-1210-5111000	Dental Insurance	8,473	10,039	-1,566	-15.6%
01-1210-5112000	Vision Insurance	1,563	1,835	-272	-14.82%
01-1210-5113000	Prescription Drugs	0	0	0	0%
01-1210-5120000	Life Insurance	1,492	1,582	-90	-5.69%
01-1210-5121000	LTD Insurance	3,971	4,557	-586	-12.86%
01-1210-5122000	Unemployment Insurance	1,000	1,000	0	0%
01-1210-5123000	Workmens' Compensation	2,650	2,650	0	0%
01-1210-5124000	Tuition Remission	3,000	3,000	0	0%
01-1210-5230000	M&R Instructional	500	500	0	0%
01-1210-5310000	Instructional Materials	10,000	10,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1210-5352000	Office Supplies	800	800	0	0%
01-1210-5355000	Duplicating/Printing	1,200	2,250	-1,050	-46.67%
01-1210-5413000	Rent - Copy Machine	4,200	4,200	0	0%
01-1210-5516000	Allowance for Vehicles	1,000	1,000	0	0%
01-1210-5518000	Conference & Travel	850	850	0	0%
01-1210-5518200	Conf & Trav - Accreditation	6,000	0	6,000	0%
01-1210-5543000	Postage	400	500	-100	-20%
01-1210-5563000	Licenses & Permits	0	0	0	0%
01-1210-5564000	D.P. Service	0	0	0	0%
01-1210-5564500	Information Service	0	0	0	0%
01-1210-5568000	Miscellaneous	0	0	0	0%
01-1210-5810000	Capital Outlay - Instructional	0	1,000	-1,000	-100%
Subtotal		1,526,293	1,748,866	-222,573	-12.73%

1260 Culinary Skills & Management

01-1260-5001000	Salary - FT Faculty	87,046	85,760	1,286	1.5%
01-1260-5002000	Salary - Extra Contractual	2,500	2,222	278	12.51%
01-1260-5003000	Salary - PT Faculty	4,568	4,395	173	3.94%
01-1260-5040000	Salary - Support Staff	37,184	36,643	541	1.48%
01-1260-5100000	State Retirement	35,840	35,287	553	1.57%
01-1260-5102000	FICA	10,025	9,870	155	1.57%
01-1260-5110000	Medical Insurance	24,873	26,174	-1,301	-4.97%
01-1260-5110010	HSA Contribution	2,801	1,298	1,503	115.79%
01-1260-5111000	Dental Insurance	1,585	2,063	-478	-23.17%
01-1260-5112000	Vision Insurance	255	336	-81	-24.11%
01-1260-5113000	Prescription Drugs	0	0	0	0%
01-1260-5120000	Life Insurance	234	203	31	15.27%
01-1260-5121000	LTD Insurance	545	544	1	0.18%
01-1260-5122000	Unemployment Insurance	100	100	0	0%
01-1260-5123000	Workmens' Compensation	253	253	0	0%
01-1260-5124000	Tuition Remission	0	0	0	0%
01-1260-5218000	Contracted Services	1,700	1,700	0	0%
01-1260-5230000	M&R Instructional	2,000	2,000	0	0%
01-1260-5310000	Instructional Materials	18,500	18,500	0	0%
01-1260-5352000	Office Supplies	400	400	0	0%
01-1260-5355000	Duplicating/Printing	1,200	1,200	0	0%
01-1260-5357000	Food & Beverages	70,000	70,000	0	0%
01-1260-5516000	Allowance for Vehicles	1,000	350	650	185.71%
01-1260-5518000	Conference & Travel	85	85	0	0%
01-1260-5568000	Miscellaneous	0	0	0	0%
01-1260-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		302,694	299,383	3,311	1.11%

1300 ASET Applied Science Eng Tec

01-1300-5001000	Salary - FT Faculty	454,287	608,845	-154,558	-25.39%
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Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1300-5002000	Salary - Extra Contractual	50,000	68,000	-18,000	-26.47%
01-1300-5003000	Salary - PT Faculty	84,245	107,000	-22,755	-21.27%
01-1300-5040000	Salary - Support Staff	65,970	43,875	22,095	50.36%
01-1300-5060000	Opt Out	1,500	1,500	0	0%
01-1300-5100000	State Retirement	184,115	197,024	-12,909	-6.55%
01-1300-5101000	ORP	0	27,672	-27,672	-100%
01-1300-5102000	FICA	51,498	63,321	-11,823	-18.67%
01-1300-5110000	Medical Insurance	95,969	108,905	-12,936	-11.88%
01-1300-5110010	HSA Contribution	723	401	322	80.3%
01-1300-5111000	Dental Insurance	7,516	10,654	-3,138	-29.45%
01-1300-5112000	Vision Insurance	1,388	1,935	-547	-28.27%
01-1300-5113000	Prescription Drugs	0	0	0	0%
01-1300-5120000	Life Insurance	1,139	1,355	-216	-15.94%
01-1300-5121000	LTD Insurance	2,934	3,890	-956	-24.58%
01-1300-5122000	Unemployment Insurance	498	700	-202	-28.86%
01-1300-5123000	Workmens' Compensation	1,606	1,874	-268	-14.3%
01-1300-5124000	Tuition Remission	1,000	0	1,000	0%
01-1300-5218000	Contracted Services	4,000	6,000	-2,000	-33.33%
01-1300-5230000	M&R Instructional	8,000	18,000	-10,000	-55.56%
01-1300-5310000	Instructional Materials	40,000	110,000	-70,000	-63.64%
01-1300-5352000	Office Supplies	2,000	3,000	-1,000	-33.33%
01-1300-5355000	Duplicating/Printing	1,000	3,100	-2,100	-67.74%
01-1300-5413000	Rent - Copy Machine	1,000	2,500	-1,500	-60%
01-1300-5516000	Allowance for Vehicles	700	1,300	-600	-46.15%
01-1300-5518000	Conference & Travel	510	765	-255	-33.33%
01-1300-5543000	Postage	500	600	-100	-16.67%
01-1300-5563000	Licenses & Permits	0	0	0	0%
01-1300-5564500	Information Service	0	0	0	0%
01-1300-5568000	Miscellaneous	0	0	0	0%
01-1300-5810000	Capital Outlay - Instructional	122,900	95,840	27,060	28.23%
Subtotal		1,184,998	1,488,056	-303,058	-20.37%

1330 Auto Service

01-1330-5001000	Salary - FT Faculty	63,057	0	63,057	0%
01-1330-5002000	Salary - Extra Contractual	7,500	0	7,500	0%
01-1330-5003000	Salary - PT Faculty	20,300	0	20,300	0%
01-1330-5060000	Opt Out	0	0	0	0%
01-1330-5100000	State Retirement	22,798	0	22,798	0%
01-1330-5101000	ORP	0	0	0	0%
01-1330-5102000	FICA	6,377	0	6,377	0%
01-1330-5110000	Medical Insurance	18,197	0	18,197	0%
01-1330-5111000	Dental Insurance	1,464	0	1,464	0%
01-1330-5112000	Vision Insurance	271	0	271	0%
01-1330-5113000	Prescription Drugs	0	0	0	0%
01-1330-5120000	Life Insurance	180	0	180	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1330-5121000	LTD Insurance	479	0	479	0%
01-1330-5122000	Unemployment Insurance	101	0	101	0%
01-1330-5123000	Workmens' Compensation	134	0	134	0%
01-1330-5124000	Tuition Remission	0	0	0	0%
01-1330-5218000	Contracted Services	2,000	0	2,000	0%
01-1330-5230000	M&R Instructional	2,000	0	2,000	0%
01-1330-5310000	Instructional Materials	10,000	0	10,000	0%
01-1330-5352000	Office Supplies	250	0	250	0%
01-1330-5355000	Duplicating/Printing	1,000	0	1,000	0%
01-1330-5516000	Allowance for Vehicles	300	0	300	0%
01-1330-5518000	Conference & Travel	0	0	0	0%
01-1330-5543000	Postage	300	0	300	0%
01-1330-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		156,708	0	156,708	0.00%
<i>1360 Welding</i>					
01-1360-5001000	Salary - FT Faculty	69,446	0	69,446	0%
01-1360-5002000	Salary - Extra Contractual	10,000	0	10,000	0%
01-1360-5003000	Salary - PT Faculty	20,300	0	20,300	0%
01-1360-5060000	Opt Out	1,500	0	1,500	0%
01-1360-5100000	State Retirement	24,546	0	24,546	0%
01-1360-5101000	ORP	0	0	0	0%
01-1360-5102000	FICA	6,866	0	6,866	0%
01-1360-5110000	Medical Insurance	0	0	0	0%
01-1360-5111000	Dental Insurance	1,666	0	1,666	0%
01-1360-5112000	Vision Insurance	271	0	271	0%
01-1360-5120000	Life Insurance	162	0	162	0%
01-1360-5121000	LTD Insurance	479	0	479	0%
01-1360-5122000	Unemployment Insurance	101	0	101	0%
01-1360-5123000	Workmens' Compensation	134	0	134	0%
01-1360-5124000	Tuition Remission	0	0	0	0%
01-1360-5218000	Contracted Services	2,000	0	2,000	0%
01-1360-5230000	M&R Instructional	3,000	0	3,000	0%
01-1360-5310000	Instructional Materials	60,000	0	60,000	0%
01-1360-5352000	Office Supplies	250	0	250	0%
01-1360-5355000	Duplicating/Printing	1,000	0	1,000	0%
01-1360-5516000	Allowance for Vehicles	200	0	200	0%
01-1360-5518000	Conference & Travel	85	0	85	0%
01-1360-5543000	Postage	100	0	100	0%
01-1360-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		202,106	0	202,106	0.00%
<i>1410 Nursing</i>					
01-1410-5001000	Salary - FT Faculty	455,959	441,227	14,732	3.34%
01-1410-5002000	Salary - Extra Contractual	51,090	45,955	5,135	11.17%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1410-5003000	Salary - PT Faculty	347,206	313,706	33,500	10.68%
01-1410-5040000	Salary - Support Staff	0	0	0	0%
01-1410-5060000	Opt Out	3,000	1,500	1,500	100%
01-1410-5100000	State Retirement	178,906	166,668	12,238	7.34%
01-1410-5101000	ORP	48,149	49,171	-1,022	-2.08%
01-1410-5102000	FICA	64,993	61,268	3,725	6.08%
01-1410-5110000	Medical Insurance	43,065	40,953	2,112	5.16%
01-1410-5110010	HSA Contribution	0	0	0	0%
01-1410-5111000	Dental Insurance	6,680	6,680	0	0%
01-1410-5112000	Vision Insurance	1,167	1,167	0	0%
01-1410-5120000	Life Insurance	864	810	54	6.67%
01-1410-5121000	LTD Insurance	2,396	2,396	0	0%
01-1410-5122000	Unemployment Insurance	400	400	0	0%
01-1410-5123000	Workmens' Compensation	1,372	1,372	0	0%
01-1410-5124000	Tuition Remission	7,874	10,402	-2,528	-24.3%
01-1410-5218000	Contracted Services	6,300	3,800	2,500	65.79%
01-1410-5230000	M&R Instructional	430	430	0	0%
01-1410-5310000	Instructional Materials	73,100	67,100	6,000	8.94%
01-1410-5352000	Office Supplies	3,890	2,000	1,890	94.5%
01-1410-5355000	Duplicating/Printing	7,000	7,000	0	0%
01-1410-5412000	Rent of Equipment	0	0	0	0%
01-1410-5413000	Rent - Copy Machine	1,764	1,896	-132	-6.96%
01-1410-5516000	Allowance for Vehicles	1,800	1,800	0	0%
01-1410-5518000	Conference & Travel	425	425	0	0%
01-1410-5518200	Conf & Trav - Accreditation	4,000	0	4,000	0%
01-1410-5543000	Postage	1,000	1,000	0	0%
01-1410-5564500	Information Service	0	0	0	0%
01-1410-5568000	Miscellaneous	0	0	0	0%
01-1410-5810000	Capital Outlay - Instructional	0	680	-680	-100%
Subtotal		1,312,830	1,229,806	83,024	6.75%

1420 LPN

01-1420-5001000	Salary - FT Faculty	175,915	169,477	6,438	3.8%
01-1420-5002000	Salary - Extra Contractual	17,800	17,675	125	0.71%
01-1420-5003000	Salary - PT Faculty	47,299	51,879	-4,580	-8.83%
01-1420-5060000	Opt Out	1,500	1,500	0	0%
01-1420-5100000	State Retirement	65,931	65,375	556	0.85%
01-1420-5101000	ORP	0	0	0	0%
01-1420-5102000	FICA	18,442	18,286	156	0.85%
01-1420-5110000	Medical Insurance	18,197	17,304	893	5.16%
01-1420-5110010	HSA Contribution	0	0	0	0%
01-1420-5111000	Dental Insurance	2,368	2,368	0	0%
01-1420-5112000	Vision Insurance	451	451	0	0%
01-1420-5120000	Life Insurance	342	324	18	5.56%
01-1420-5121000	LTD Insurance	958	958	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1420-5123000	Workmens' Compensation	410	410	0	0%
01-1420-5124000	Tuition Remission	4,064	6,200	-2,136	-34.45%
01-1420-5218000	Contracted Services	0	0	0	0%
01-1420-5310000	Instructional Materials	19,300	18,100	1,200	6.63%
01-1420-5352000	Office Supplies	0	400	-400	-100%
01-1420-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-1420-5411000	Rent of Space	0	0	0	0%
01-1420-5516000	Allowance for Vehicles	600	800	-200	-25%
01-1420-5518000	Conference & Travel	170	170	0	0%
01-1420-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		375,247	373,177	2,070	0.55%

1440 ResThrpy Respiratory Therapy

01-1440-5001000	Salary - FT Faculty	123,054	124,250	-1,196	-0.96%
01-1440-5002000	Salary - Extra Contractual	24,370	20,856	3,514	16.85%
01-1440-5003000	Salary - PT Faculty	103,647	98,220	5,427	5.53%
01-1440-5023000	Salary - Director	47,054	40,190	6,864	17.08%
01-1440-5060000	Opt Out	1,500	0	1,500	0%
01-1440-5100000	State Retirement	35,295	77,542	-42,247	-54.48%
01-1440-5101000	ORP	19,892	0	19,892	0%
01-1440-5102000	FICA	22,554	21,689	865	3.99%
01-1440-5110000	Medical Insurance	21,149	31,242	-10,093	-32.31%
01-1440-5110010	HSA Contribution	1,751	1,059	692	65.34%
01-1440-5111000	Dental Insurance	3,155	2,566	589	22.95%
01-1440-5112000	Vision Insurance	513	425	88	20.71%
01-1440-5113000	Prescription Drugs	0	0	0	0%
01-1440-5120000	Life Insurance	432	414	18	4.35%
01-1440-5121000	LTD Insurance	1,012	1,005	7	0.7%
01-1440-5122000	Unemployment Insurance	100	100	0	0%
01-1440-5123000	Workmens' Compensation	428	428	0	0%
01-1440-5124000	Tuition Remission	1,764	1,764	0	0%
01-1440-5218000	Contracted Services	76,905	63,510	13,395	21.09%
01-1440-5230000	M&R Instructional	1,500	1,500	0	0%
01-1440-5310000	Instructional Materials	13,795	14,320	-525	-3.67%
01-1440-5352000	Office Supplies	0	840	-840	-100%
01-1440-5355000	Duplicating/Printing	2,600	2,600	0	0%
01-1440-5412000	Rent of Equipment	4,512	4,512	0	0%
01-1440-5516000	Allowance for Vehicles	2,500	2,500	0	0%
01-1440-5518000	Conference & Travel	170	85	85	100%
01-1440-5564500	Information Service	0	0	0	0%
01-1440-5568000	Miscellaneous	0	0	0	0%
01-1440-5810000	Capital Outlay - Instructional	0	6,300	-6,300	-100%
Subtotal		509,652	517,917	-8,265	-1.60%

1450 Other Health

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1450-5002000	Salary - Extra Contractual	33,950	31,333	2,617	8.35%
01-1450-5003000	Salary - PT Faculty	96,704	102,515	-5,811	-5.67%
01-1450-5100000	State Retirement	35,104	31,690	3,414	10.77%
01-1450-5101000	ORP	0	0	0	0%
01-1450-5102000	FICA	9,819	8,864	955	10.77%
01-1450-5110000	Medical Insurance	0	0	0	0%
01-1450-5111000	Dental Insurance	0	0	0	0%
01-1450-5112000	Vision Insurance	0	0	0	0%
01-1450-5120000	Life Insurance	0	0	0	0%
01-1450-5121000	LTD Insurance	0	0	0	0%
01-1450-5122000	Unemployment Insurance	0	0	0	0%
01-1450-5123000	Workmens' Compensation	297	297	0	0%
01-1450-5124000	Tuition Remission	0	0	0	0%
01-1450-5218000	Contracted Services	0	0	0	0%
01-1450-5230000	M&R Instructional	250	250	0	0%
01-1450-5310000	Instructional Materials	7,000	7,000	0	0%
01-1450-5352000	Office Supplies	0	450	-450	-100%
01-1450-5355000	Duplicating/Printing	2,500	2,500	0	0%
01-1450-5412000	Rent of Equipment	0	0	0	0%
01-1450-5516000	Allowance for Vehicles	0	0	0	0%
01-1450-5568000	Miscellaneous	0	0	0	0%
01-1450-5810000	Capital Outlay - Instructional	1,955	0	1,955	0%
Subtotal		187,579	184,899	2,680	1.45%

1600 CCS Corporate Community

01-1600-5003000	Salary - PT Faculty	82,832	81,608	1,224	1.5%
01-1600-5040000	Salary - Support Staff	0	0	0	0%
01-1600-5100000	State Retirement	22,655	22,320	335	1.5%
01-1600-5101000	ORP	0	0	0	0%
01-1600-5102000	FICA	6,337	6,243	94	1.51%
01-1600-5110000	Medical Insurance	0	0	0	0%
01-1600-5110010	HSA Contribution	0	0	0	0%
01-1600-5111000	Dental Insurance	0	0	0	0%
01-1600-5112000	Vision Insurance	0	0	0	0%
01-1600-5120000	Life Insurance	0	0	0	0%
01-1600-5121000	LTD Insurance	0	0	0	0%
01-1600-5122000	Unemployment Insurance	100	100	0	0%
01-1600-5123000	Workmens' Compensation	179	179	0	0%
01-1600-5218000	Contracted Services	160,000	140,000	20,000	14.29%
01-1600-5230000	M&R Instructional	0	500	-500	-100%
01-1600-5310000	Instructional Materials	30,000	15,000	15,000	100%
01-1600-5352000	Office Supplies	1,500	2,000	-500	-25%
01-1600-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-1600-5413000	Rent - Copy Machine	2,000	2,200	-200	-9.09%
01-1600-5516000	Allowance for Vehicles	800	500	300	60%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-1600-5518000	Conference & Travel	6,500	1,500	5,000	333.33%
01-1600-5523000	Bus & Indus Lunch	3,000	1,500	1,500	100%
01-1600-5524000	Career / Safety Expo Event	2,000	2,000	0	0%
01-1600-5543000	Postage	1,500	1,500	0	0%
01-1600-5562000	Articulation	575	575	0	0%
01-1600-5563000	Licenses & Permits	0	0	0	0%
01-1600-5564500	Information Service	0	0	0	0%
01-1600-5568000	Miscellaneous	0	0	0	0%
01-1600-5810000	Capital Outlay - Instructional	0	0	0	0%
Subtotal		321,478	279,225	42,253	15.13%
<i>1605 Learning Bank</i>					
01-1605-5003000	Salary - PT Faculty	0	0	0	0%
01-1605-5040000	Salary - Support Staff	0	0	0	0%
01-1605-5100000	State Retirement	0	0	0	0%
01-1605-5102000	FICA	0	0	0	0%
01-1605-5218000	Contracted Services	0	0	0	0%
01-1605-5310000	Instructional Materials	0	0	0	0%
01-1605-5411000	Rent of Space	0	0	0	0%
01-1605-5413000	Rent - Copy Machine	0	0	0	0%
01-1605-5459000	Utility Charges	0	0	0	0%
Subtotal		0	0	0	0.00%
<i>2510 Data Processing</i>					
01-2510-5023000	Salary - Director	97,803	96,358	1,445	1.5%
01-2510-5040000	Salary - Support Staff	135,183	133,077	2,106	1.58%
01-2510-5100000	State Retirement	63,722	62,750	972	1.55%
01-2510-5102000	FICA	17,823	17,552	271	1.54%
01-2510-5110000	Medical Insurance	30,425	32,111	-1,686	-5.25%
01-2510-5110010	HSA Contribution	7,748	4,807	2,941	61.18%
01-2510-5111000	Dental Insurance	2,493	2,535	-42	-1.66%
01-2510-5112000	Vision Insurance	236	268	-32	-11.94%
01-2510-5113000	Prescription Drugs	0	0	0	0%
01-2510-5120000	Life Insurance	288	288	0	0%
01-2510-5121000	LTD Insurance	498	490	8	1.63%
01-2510-5122000	Unemployment Insurance	200	200	0	0%
01-2510-5123000	Workmens' Compensation	440	440	0	0%
01-2510-5124000	Tuition Remission	6,931	7,100	-169	-2.38%
01-2510-5218000	Contracted Services	0	0	0	0%
01-2510-5231000	M&R Other	4,500	4,500	0	0%
01-2510-5275000	Software Support	0	0	0	0%
01-2510-5351000	Forms & Supplies	500	500	0	0%
01-2510-5352000	Office Supplies	100	100	0	0%
01-2510-5355000	Duplicating/Printing	50	50	0	0%
01-2510-5518000	Conference & Travel	125	125	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-2510-5519000	Training	4,550	4,550	0	0%
01-2510-5563000	Licenses & Permits	0	0	0	0%
01-2510-5564000	D.P. Service	0	0	0	0%
01-2510-5568000	Miscellaneous	0	0	0	0%
01-2510-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		373,615	367,801	5,814	1.58%

2520 Information Services

01-2520-5023000	Salary - Director	120,646	118,863	1,783	1.5%
01-2520-5030000	Salary - Professional Staff	147,352	135,290	12,062	8.92%
01-2520-5040000	Salary - Support Staff	184,359	177,617	6,742	3.8%
01-2520-5060000	Opt Out	0	0	0	0%
01-2520-5070000	Salary - Students	7,123	6,988	135	1.93%
01-2520-5079000	Salary - CWS	-2,000	-2,000	0	0%
01-2520-5100000	State Retirement	74,142	85,580	-11,438	-13.37%
01-2520-5101000	ORP	37,133	30,643	6,490	21.18%
01-2520-5102000	FICA	34,605	33,030	1,575	4.77%
01-2520-5110000	Medical Insurance	70,406	77,150	-6,744	-8.74%
01-2520-5110010	HSA Contribution	17,272	11,680	5,592	47.88%
01-2520-5111000	Dental Insurance	5,946	6,626	-680	-10.26%
01-2520-5112000	Vision Insurance	558	689	-131	-19.01%
01-2520-5113000	Prescription Drugs	0	0	0	0%
01-2520-5120000	Life Insurance	702	702	0	0%
01-2520-5121000	LTD Insurance	991	945	46	4.87%
01-2520-5122000	Unemployment Insurance	300	300	0	0%
01-2520-5123000	Workmens' Compensation	837	837	0	0%
01-2520-5124000	Tuition Remission	7,800	3,000	4,800	160%
01-2520-5352000	Office Supplies	250	250	0	0%
01-2520-5355000	Duplicating/Printing	25	50	-25	-50%
01-2520-5515000	Dues & Memberships	200	200	0	0%
01-2520-5516000	Allowance for Vehicles	200	200	0	0%
01-2520-5518000	Conference & Travel	1,500	1,500	0	0%
01-2520-5564500	Information Service	0	0	0	0%
01-2520-5568000	Miscellaneous	0	0	0	0%
01-2520-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		710,347	690,140	20,207	2.93%

2620 Telecommunications

01-2620-5541000	Telecommunications	52,360	49,000	3,360	6.86%
01-2620-5541010	Telecommunication s Hurd Road	1,200	1,600	-400	-25%
01-2620-5820000	Capital Outlay Technology	0	0	0	0%
Subtotal		53,560	50,600	2,960	5.85%

2630 Website

01-2630-5040000	Salary - Support Staff	30,954	29,464	1,490	5.06%
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Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-2630-5100000	State Retirement	8,466	8,058	408	5.06%
01-2630-5102000	FICA	2,368	2,254	114	5.06%
01-2630-5110000	Medical Insurance	3,776	3,948	-172	-4.36%
01-2630-5110010	HSA Contribution	817	494	323	65.38%
01-2630-5111000	Dental Insurance	269	273	-4	-1.47%
01-2630-5112000	Vision Insurance	26	30	-4	-13.33%
01-2630-5120000	Life Insurance	38	38	0	0%
01-2630-5121000	LTD Insurance	50	47	3	6.38%
01-2630-5122000	Unemployment Insurance	50	50	0	0%
01-2630-5123000	Workmens' Compensation	66	66	0	0%
01-2630-5124000	Tuition Remission	300	300	0	0%
Subtotal		47,180	45,022	2,158	4.79%

3220 CCE Campus Comm. Events

01-3220-5218000	Contracted Services	0	0	0	0%
01-3220-5273000	Outside Printing	0	0	0	0%
01-3220-5353000	General Supplies	0	0	0	0%
01-3220-5355000	Duplicating/Printing	0	0	0	0%
01-3220-5357000	Food & Beverages	0	0	0	0%
01-3220-5411000	Rent of Space	0	0	0	0%
01-3220-5412000	Rent of Equipment	0	0	0	0%
01-3220-5530000	Advertising/Publicity	0	0	0	0%
01-3220-5543000	Postage	0	0	0	0%
01-3220-5562000	Articulation	0	0	0	0%
01-3220-5565000	Travel - Contr. Service	0	0	0	0%
01-3220-5568000	Miscellaneous	0	0	0	0%
01-3220-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		0	0	0	0.00%

3230 Community Events

01-3230-5003000	Salary - PT Faculty	0	0	0	0%
01-3230-5040000	Salary - Support Staff	81,536	80,327	1,209	1.51%
01-3230-5070000	Salary - Students	2,340	2,296	44	1.92%
01-3230-5079000	Salary - CWS	-1,000	-1,000	0	0%
01-3230-5100000	State Retirement	22,300	21,969	331	1.51%
01-3230-5101000	ORP	0	0	0	0%
01-3230-5102000	FICA	6,238	6,145	93	1.51%
01-3230-5110000	Medical Insurance	6,479	6,837	-358	-5.24%
01-3230-5110010	HSA Contribution	1,576	953	623	65.37%
01-3230-5111000	Dental Insurance	604	614	-10	-1.63%
01-3230-5112000	Vision Insurance	56	63	-7	-11.11%
01-3230-5113000	Prescription Drugs	0	0	0	0%
01-3230-5120000	Life Insurance	24	24	0	0%
01-3230-5121000	LTD Insurance	36	35	1	2.86%
01-3230-5122000	Unemployment Insurance	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3230-5123000	Workmens' Compensation	162	162	0	0%
01-3230-5124000	Tuition Remission	2,181	2,181	0	0%
01-3230-5218000	Contracted Services	0	0	0	0%
01-3230-5230000	M&R Instructional	3,500	3,000	500	16.67%
01-3230-5275000	Software Support	0	0	0	0%
01-3230-5352000	Office Supplies	300	300	0	0%
01-3230-5353000	General Supplies	3,115	1,050	2,065	196.67%
01-3230-5413000	Rent - Copy Machine	50	50	0	0%
01-3230-5518000	Conference & Travel	0	0	0	0%
01-3230-5830000	Capital Outlay - Public Serv.	0	3,500	-3,500	-100%
Subtotal		129,497	128,506	991	0.77%

3240 Rental - Business Services

01-3240-5023000	Salary - Director	0	0	0	0%
01-3240-5040000	Salary - Support Staff	42,910	41,004	1,906	4.65%
01-3240-5060000	Opt Out	0	0	0	0%
01-3240-5070000	Salary - Students	0	0	0	0%
01-3240-5100000	State Retirement	11,736	11,215	521	4.65%
01-3240-5101000	ORP	0	0	0	0%
01-3240-5102000	FICA	3,283	3,137	146	4.65%
01-3240-5110000	Medical Insurance	14,391	15,186	-795	-5.24%
01-3240-5110010	HSA Contribution	3,501	2,118	1,383	65.3%
01-3240-5111000	Dental Insurance	1,343	1,364	-21	-1.54%
01-3240-5112000	Vision Insurance	124	141	-17	-12.06%
01-3240-5113000	Prescription Drugs	0	0	0	0%
01-3240-5120000	Life Insurance	54	54	0	0%
01-3240-5121000	LTD Insurance	99	94	5	5.32%
01-3240-5122000	Unemployment Insurance	0	0	0	0%
01-3240-5123000	Workmens' Compensation	72	72	0	0%
01-3240-5124000	Tuition Remission	1,900	3,900	-2,000	-51.28%
01-3240-5218000	Contracted Services	0	0	0	0%
01-3240-5231000	M&R Other	0	0	0	0%
01-3240-5310000	Instructional Materials	0	0	0	0%
01-3240-5352000	Office Supplies	200	200	0	0%
01-3240-5355000	Duplicating/Printing	50	50	0	0%
01-3240-5516000	Allowance for Vehicles	0	0	0	0%
01-3240-5518000	Conference & Travel	0	0	0	0%
01-3240-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		79,663	78,535	1,128	1.44%

3300 MCCC Radio Station

01-3300-5040000	Salary - Support Staff	0	0	0	0%
01-3300-5100000	State Retirement	0	0	0	0%
01-3300-5102000	FICA	0	0	0	0%
01-3300-5123000	Workmens' Compensation	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-3300-5218000	Contracted Services	0	0	0	0%
01-3300-5231000	M&R Other	0	0	0	0%
01-3300-5275000	Software Support	0	0	0	0%
01-3300-5541000	Telecommunications	0	0	0	0%
01-3300-5563000	Licenses & Permits	0	0	0	0%
01-3300-5830000	Capital Outlay - Public Serv.	0	0	0	0%
Subtotal		0	0	0	0.00%

4100 Library Services

01-4100-5013000	Salary - Librarians	187,683	184,909	2,774	1.5%
01-4100-5014000	Salary - Extra Contractual	7,558	7,558	0	0%
01-4100-5015000	Salary - PT Librarians	45,675	41,933	3,742	8.92%
01-4100-5023000	Salary - Director	81,586	76,369	5,217	6.83%
01-4100-5040000	Salary - Support Staff	116,340	113,199	3,141	2.77%
01-4100-5060000	Opt Out	1,500	1,500	0	0%
01-4100-5070000	Salary - Students	18,241	17,896	345	1.93%
01-4100-5079000	Salary - CWS	-5,000	-4,000	-1,000	25%
01-4100-5100000	State Retirement	120,044	115,955	4,089	3.53%
01-4100-5101000	ORP	0	0	0	0%
01-4100-5102000	FICA	33,577	32,434	1,143	3.52%
01-4100-5110000	Medical Insurance	42,332	45,475	-3,143	-6.91%
01-4100-5110010	HSA Contribution	5,135	3,666	1,469	40.07%
01-4100-5111000	Dental Insurance	4,114	4,356	-242	-5.56%
01-4100-5112000	Vision Insurance	537	595	-58	-9.75%
01-4100-5113000	Prescription Drugs	0	0	0	0%
01-4100-5120000	Life Insurance	702	652	50	7.67%
01-4100-5121000	LTD Insurance	1,393	1,375	18	1.31%
01-4100-5122000	Unemployment Insurance	300	300	0	0%
01-4100-5123000	Workmens' Compensation	946	946	0	0%
01-4100-5124000	Tuition Remission	1,612	1,029	583	56.66%
01-4100-5217000	Collection Fees	250	250	0	0%
01-4100-5218000	Contracted Services	10,920	3,830	7,090	185.12%
01-4100-5231000	M&R Other	4,000	4,160	-160	-3.85%
01-4100-5275000	Software Support	0	0	0	0%
01-4100-5315000	Audio Aids	0	0	0	0%
01-4100-5316000	Visual Aids	7,000	7,000	0	0%
01-4100-5321000	Binding & Rebinding	194	994	-800	-80.48%
01-4100-5322000	Periodical Subscription	131,354	141,054	-9,700	-6.88%
01-4100-5325000	Books	59,380	46,880	12,500	26.66%
01-4100-5352000	Office Supplies	200	200	0	0%
01-4100-5353000	General Supplies	8,500	8,500	0	0%
01-4100-5355000	Duplicating/Printing	300	300	0	0%
01-4100-5413000	Rent - Copy Machine	1,120	1,176	-56	-4.76%
01-4100-5515000	Dues & Memberships	1,524	1,496	28	1.87%
01-4100-5516000	Allowance for Vehicles	500	500	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4100-5518000	Conference & Travel	1,500	1,500	0	0%
01-4100-5543000	Postage	450	450	0	0%
01-4100-5563000	Licenses & Permits	0	0	0	0%
01-4100-5564000	D.P. Service	0	0	0	0%
01-4100-5564500	Information Service	0	0	0	0%
01-4100-5568000	Miscellaneous	0	0	0	0%
01-4100-5840000	Capital Outlay - Inst. Support	990	4,117	-3,127	-75.95%
Subtotal		892,457	868,554	23,903	2.75%

4300 Media Ed. Media Services

01-4300-5012000	Salary - PT Counselors	0	0	0	0%
01-4300-5040000	Salary - Support Staff	0	0	0	0%
01-4300-5070000	Salary - Students	0	0	0	0%
01-4300-5079000	Salary - CWS	0	0	0	0%
01-4300-5100000	State Retirement	0	0	0	0%
01-4300-5102000	FICA	0	0	0	0%
01-4300-5110000	Medical Insurance	0	0	0	0%
01-4300-5110010	HSA Contribution	0	0	0	0%
01-4300-5111000	Dental Insurance	0	0	0	0%
01-4300-5112000	Vision Insurance	0	0	0	0%
01-4300-5113000	Prescription Drugs	0	0	0	0%
01-4300-5120000	Life Insurance	0	0	0	0%
01-4300-5121000	LTD Insurance	0	0	0	0%
01-4300-5123000	Workmens' Compensation	0	0	0	0%
01-4300-5124000	Tuition Remission	0	0	0	0%
01-4300-5218000	Contracted Services	0	0	0	0%
01-4300-5231000	M&R Other	0	0	0	0%
01-4300-5352000	Office Supplies	0	0	0	0%
01-4300-5353000	General Supplies	0	0	0	0%
01-4300-5355000	Duplicating/Printing	0	0	0	0%
01-4300-5515000	Dues & Memberships	0	0	0	0%
01-4300-5541000	Telecommunications	0	0	0	0%
01-4300-5563000	Licenses & Permits	0	0	0	0%
01-4300-5568000	Miscellaneous	0	0	0	0%
01-4300-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		0	0	0	0.00%

4310 Instructional Support

01-4310-5002000	Salary - Extra Contractual	0	0	0	0%
01-4310-5019000	Salary - Coordinator	100,637	99,149	1,488	1.5%
01-4310-5019500	Salary - Extra-Contractual	5,596	3,878	1,718	44.3%
01-4310-5030000	Salary - Professional Staff	70,010	83,840	-13,830	-16.5%
01-4310-5040000	Salary - Support Staff	0	0	0	0%
01-4310-5070000	Salary - Students	0	0	0	0%
01-4310-5100000	State Retirement	740	0	740	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4310-5101000	ORP	34,361	48,085	-13,724	-28.54%
01-4310-5102000	FICA	13,354	14,295	-941	-6.58%
01-4310-5110000	Medical Insurance	32,588	22,847	9,741	42.64%
01-4310-5110010	HSA Contribution	3,501	802	2,699	336.53%
01-4310-5111000	Dental Insurance	2,807	1,855	952	51.32%
01-4310-5112000	Vision Insurance	394	313	81	25.88%
01-4310-5113000	Prescription Drugs	0	0	0	0%
01-4310-5120000	Life Insurance	360	342	18	5.26%
01-4310-5121000	LTD Insurance	640	672	-32	-4.76%
01-4310-5122000	Unemployment Insurance	100	100	0	0%
01-4310-5123000	Workmens' Compensation	393	393	0	0%
01-4310-5124000	Tuition Remission	280	700	-420	-60%
01-4310-5218000	Contracted Services	0	0	0	0%
01-4310-5230000	M&R Instructional	0	500	-500	-100%
01-4310-5310000	Instructional Materials	0	0	0	0%
01-4310-5352000	Office Supplies	2,100	850	1,250	147.06%
01-4310-5355000	Duplicating/Printing	300	450	-150	-33.33%
01-4310-5515000	Dues & Memberships	0	0	0	0%
01-4310-5518000	Conference & Travel	6,000	4,000	2,000	50%
01-4310-5543000	Postage	580	580	0	0%
01-4310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		274,741	283,651	-8,910	-3.14%
4350 LearnLab Learning Lab					
01-4350-5010000	Salary - Counselors	0	0	0	0%
01-4350-5011000	Salary - Extra Contractual	0	0	0	0%
01-4350-5012000	Salary - PT Counselors	0	0	0	0%
01-4350-5017000	Salary - PT Faculty Tutors	43,094	42,037	1,057	2.51%
01-4350-5018000	Salary - PT LAL Specialist	0	0	0	0%
01-4350-5040000	Salary - Support Staff	0	0	0	0%
01-4350-5070000	Salary - Students	16,641	16,326	315	1.93%
01-4350-5070001	Salary - Students	0	0	0	0%
01-4350-5079000	Salary - CWS	-7,000	-7,000	0	0%
01-4350-5100000	State Retirement	11,786	11,497	289	2.51%
01-4350-5102000	FICA	3,297	3,216	81	2.52%
01-4350-5110000	Medical Insurance	0	0	0	0%
01-4350-5111000	Dental Insurance	0	0	0	0%
01-4350-5112000	Vision Insurance	0	0	0	0%
01-4350-5113000	Prescription Drugs	0	0	0	0%
01-4350-5120000	Life Insurance	0	0	0	0%
01-4350-5121000	LTD Insurance	0	0	0	0%
01-4350-5122000	Unemployment Insurance	0	0	0	0%
01-4350-5123000	Workmens' Compensation	104	104	0	0%
01-4350-5124000	Tuition Remission	0	0	0	0%
01-4350-5218000	Contracted Services	3,000	3,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4350-5231000	M&R Other	0	0	0	0%
01-4350-5310000	Instructional Materials	800	800	0	0%
01-4350-5312000	Instructional Materials/504	0	0	0	0%
01-4350-5352000	Office Supplies	400	435	-35	-8.05%
01-4350-5355000	Duplicating/Printing	500	500	0	0%
01-4350-5413000	Rent - Copy Machine	1,206	500	706	141.2%
01-4350-5515000	Dues & Memberships	50	50	0	0%
01-4350-5516000	Allowance for Vehicles	0	0	0	0%
01-4350-5518000	Conference & Travel	0	0	0	0%
01-4350-5564000	D.P. Service	0	0	0	0%
01-4350-5564500	Information Service	0	0	0	0%
01-4350-5568000	Miscellaneous	0	0	0	0%
01-4350-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		73,878	71,465	2,413	3.38%
<i>4400 Ed. Adm. Educational Admin</i>					
01-4400-5001000	Salary - FT Faculty	0	0	0	0%
01-4400-5021000	Salary - Vice President	140,412	138,337	2,075	1.5%
01-4400-5021100	Expense Allowance	0	0	0	0%
01-4400-5022000	Salary - Deans	584,575	562,013	22,562	4.01%
01-4400-5022100	Moving Allowance	0	0	0	0%
01-4400-5023000	Salary - Director	193,759	184,727	9,032	4.89%
01-4400-5024000	Salary - Saturday Admin.	0	0	0	0%
01-4400-5030130	Salary - Professional Staff	81,045	76,045	5,000	6.58%
01-4400-5030141	Salary - Professional Staff	93,820	92,434	1,386	1.5%
01-4400-5040000	Salary - Support Staff	51,459	49,235	2,224	4.52%
01-4400-5040111	Salary - Support Staff	42,695	40,783	1,912	4.69%
01-4400-5040115	Salary - Support Staff	48,339	47,636	703	1.48%
01-4400-5040121	Salary - Support Staff	38,979	37,060	1,919	5.18%
01-4400-5040130	Salary - Support Staff	44,346	42,284	2,062	4.88%
01-4400-5040141	Salary - Support Staff	41,621	39,725	1,896	4.77%
01-4400-5040160	Salary - Support Staff	71,240	68,852	2,388	3.47%
01-4400-5060000	Opt Out	1,500	1,500	0	0%
01-4400-5070000	Salary - Students	0	0	0	0%
01-4400-5070111	Salary - Students	10,499	5,400	5,099	94.43%
01-4400-5070115	Salary - Students	25,772	25,285	487	1.93%
01-4400-5070121	Salary - Students	745	731	14	1.92%
01-4400-5070130	Salary - Students	3,330	3,267	63	1.93%
01-4400-5070141	Salary - Students	4,440	4,356	84	1.93%
01-4400-5070144	Salary - Students	0	0	0	0%
01-4400-5070160	Salary - Students	11,100	10,890	210	1.93%
01-4400-5079000	Salary - CWS	-8,500	-7,000	-1,500	21.43%
01-4400-5100000	State Retirement	179,756	203,597	-23,841	-11.71%
01-4400-5101000	ORP	174,419	163,379	11,040	6.76%
01-4400-5102000	FICA	109,570	105,503	4,067	3.85%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4400-5110000	Medical Insurance	195,354	205,760	-10,406	-5.06%
01-4400-5110010	HSA Contribution	47,984	29,578	18,406	62.23%
01-4400-5111000	Dental Insurance	17,837	18,121	-284	-1.57%
01-4400-5112000	Vision Insurance	1,659	1,885	-226	-11.99%
01-4400-5113000	Prescription Drugs	0	0	0	0%
01-4400-5120000	Life Insurance	2,232	2,232	0	0%
01-4400-5121000	LTD Insurance	3,181	3,068	113	3.68%
01-4400-5122000	Unemployment Insurance	900	900	0	0%
01-4400-5123000	Workmens' Compensation	2,827	2,827	0	0%
01-4400-5124000	Tuition Remission	7,500	7,500	0	0%
01-4400-5218000	Contracted Services	40,750	40,750	0	0%
01-4400-5231000	M&R Other	0	0	0	0%
01-4400-5310000	Instructional Materials	0	0	0	0%
01-4400-5352000	Office Supplies	1,000	1,000	0	0%
01-4400-5352100	Office Supp - Global Studies	0	500	-500	-100%
01-4400-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-4400-5355100	Dup/Print - Global Studies	0	1,000	-1,000	-100%
01-4400-5514000	Field Trips	5,000	5,000	0	0%
01-4400-5515000	Dues & Memberships	24,500	24,500	0	0%
01-4400-5516000	Allowance for Vehicles	750	1,000	-250	-25%
01-4400-5518000	Conference & Travel	12,000	12,000	0	0%
01-4400-5518100	Conf & Trav - Global Studies	1,500	1,500	0	0%
01-4400-5519000	Training	2,500	2,500	0	0%
01-4400-5524500	MichMATYC	0	0	0	0%
01-4400-5525000	Staff Recognition	750	750	0	0%
01-4400-5527000	Research Projects	0	0	0	0%
01-4400-5543000	Postage	50	50	0	0%
01-4400-5562000	Articulation	4,430	4,430	0	0%
01-4400-5564000	D.P. Service	0	0	0	0%
01-4400-5564500	Information Service	0	0	0	0%
01-4400-5568000	Miscellaneous	0	0	0	0%
01-4400-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		2,318,625	2,263,890	54,735	2.42%

4450 Ext.Cent Extension Center

01-4450-5023000	Salary - Director	0	0	0	0%
01-4450-5040000	Salary - Support Staff	46,085	45,414	671	1.48%
01-4450-5060000	Opt Out	0	0	0	0%
01-4450-5070000	Salary - Students	4,440	4,356	84	1.93%
01-4450-5079000	Salary - CWS	0	0	0	0%
01-4450-5100000	State Retirement	12,604	12,421	183	1.47%
01-4450-5101000	ORP	0	0	0	0%
01-4450-5102000	FICA	3,525	3,474	51	1.47%
01-4450-5110000	Medical Insurance	5,394	5,355	39	0.73%
01-4450-5110010	HSA Contribution	1,167	670	497	74.18%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-4450-5111000	Dental Insurance	384	371	13	3.5%
01-4450-5112000	Vision Insurance	37	40	-3	-7.5%
01-4450-5113000	Prescription Drugs	0	0	0	0%
01-4450-5120000	Life Insurance	54	51	3	5.88%
01-4450-5121000	LTD Insurance	101	99	2	2.02%
01-4450-5122000	Unemployment Insurance	50	50	0	0%
01-4450-5123000	Workmens' Compensation	71	71	0	0%
01-4450-5124000	Tuition Remission	0	0	0	0%
01-4450-5214000	Security Services	2,000	2,100	-100	-4.76%
01-4450-5231000	M&R Other	750	750	0	0%
01-4450-5352000	Office Supplies	600	750	-150	-20%
01-4450-5355000	Duplicating/Printing	50	50	0	0%
01-4450-5413000	Rent - Copy Machine	1,635	4,000	-2,365	-59.13%
01-4450-5515000	Dues & Memberships	150	150	0	0%
01-4450-5516000	Allowance for Vehicles	400	500	-100	-20%
01-4450-5518000	Conference & Travel	0	0	0	0%
01-4450-5564000	D.P. Service	0	0	0	0%
01-4450-5564500	Information Service	0	0	0	0%
01-4450-5568000	Miscellaneous	0	0	0	0%
01-4450-5840000	Capital Outlay - Inst. Support	3,300	3,100	200	6.45%
Subtotal		82,797	83,772	-975	-1.16%

5100 StudtAdm Student Services Adm

01-5100-5021000	Salary - Vice President	140,412	138,337	2,075	1.5%
01-5100-5021100	Expense Allowance	0	0	0	0%
01-5100-5040000	Salary - Support Staff	54,309	52,135	2,174	4.17%
01-5100-5100000	State Retirement	53,256	52,094	1,162	2.23%
01-5100-5101000	ORP	0	0	0	0%
01-5100-5102000	FICA	14,896	14,571	325	2.23%
01-5100-5110000	Medical Insurance	28,782	30,084	-1,302	-4.33%
01-5100-5110010	HSA Contribution	7,002	4,524	2,478	54.77%
01-5100-5111000	Dental Insurance	2,685	2,727	-42	-1.54%
01-5100-5112000	Vision Insurance	247	281	-34	-12.1%
01-5100-5113000	Prescription Drugs	0	0	0	0%
01-5100-5120000	Life Insurance	234	234	0	0%
01-5100-5121000	LTD Insurance	448	438	10	2.28%
01-5100-5122000	Unemployment Insurance	100	100	0	0%
01-5100-5123000	Workmens' Compensation	377	377	0	0%
01-5100-5124000	Tuition Remission	500	1,000	-500	-50%
01-5100-5218000	Contracted Services	1,000	1,000	0	0%
01-5100-5231000	M&R Other	500	500	0	0%
01-5100-5352000	Office Supplies	700	750	-50	-6.67%
01-5100-5355000	Duplicating/Printing	300	400	-100	-25%
01-5100-5515000	Dues & Memberships	1,300	1,300	0	0%
01-5100-5516000	Allowance for Vehicles	1,250	1,500	-250	-16.67%

Budget Report by Cost Center - Expenses

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
01-5100-5518000	Conference & Travel	4,000	4,000	0	0%
01-5100-5519000	Training	1,800	1,800	0	0%
01-5100-5527000	Research Projects	0	0	0	0%
01-5100-5543000	Postage	500	500	0	0%
01-5100-5562000	Articulation	1,500	645	855	132.56%
01-5100-5564000	D.P. Service	0	0	0	0%
01-5100-5568000	Miscellaneous	0	0	0	0%
01-5100-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		316,098	309,297	6,801	2.20%
<i>5210 StuGovt Student Government</i>					
01-5210-5355000	Duplicating/Printing	50	50	0	0%
01-5210-5522000	Student Activities	4,000	4,000	0	0%
Subtotal		4,050	4,050	0	0.00%
<i>5220 StuPub Student Publications</i>					
01-5220-5522000	Student Activities	5,500	5,500	0	0%
Subtotal		5,500	5,500	0	0.00%
<i>5230 StuActvy Student Activity</i>					
01-5230-5016000	Salary - Club Advisors	21,718	21,503	215	1%
01-5230-5040000	Salary - Support Staff	30,626	30,176	450	1.49%
01-5230-5070000	Salary - Students	2,039	2,000	39	1.95%
01-5230-5100000	State Retirement	14,316	14,134	182	1.29%
01-5230-5101000	ORP	0	0	0	0%
01-5230-5102000	FICA	4,004	3,953	51	1.29%
01-5230-5110000	Medical Insurance	5,755	6,073	-318	-5.24%
01-5230-5110010	HSA Contribution	1,400	847	553	65.29%
01-5230-5111000	Dental Insurance	537	545	-8	-1.47%
01-5230-5112000	Vision Insurance	49	56	-7	-12.5%
01-5230-5113000	Prescription Drugs	0	0	0	0%
01-5230-5120000	Life Insurance	22	22	0	0%
01-5230-5121000	LTD Insurance	28	28	0	0%
01-5230-5123000	Workmens' Compensation	104	104	0	0%
01-5230-5218000	Contracted Services	0	0	0	0%
01-5230-5352000	Office Supplies	100	100	0	0%
01-5230-5353000	General Supplies	1,000	1,200	-200	-16.67%
01-5230-5355000	Duplicating/Printing	250	250	0	0%
01-5230-5522000	Student Activities	15,000	15,000	0	0%
01-5230-5522500	Youth for Understanding	0	0	0	0%
Subtotal		96,948	95,991	957	1.00%
<i>5235 Upward Bound - Monroe 2017-22</i>					
01-5235-5017000	Salary - PT Faculty Tutors	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5235-5019000	Salary - Coordinator	0	0	0	0%
Subtotal		0	0	0	0.00%
<i>5240 Cellar</i>					
01-5240-5070000	Salary - Students	3,811	3,739	72	1.93%
01-5240-5079000	Salary - CWS	0	-500	500	-100%
01-5240-5100000	State Retirement	0	0	0	0%
01-5240-5102000	FICA	0	0	0	0%
01-5240-5123000	Workmens' Compensation	0	0	0	0%
01-5240-5353000	General Supplies	50	50	0	0%
01-5240-5522000	Student Activities	0	0	0	0%
01-5240-5850000	Capital Outlay - Student Serv.	0	2,500	-2,500	-100%
Subtotal		3,861	5,789	-1,928	-33.30%
<i>5250 FitCtr Fitness Center</i>					
01-5250-5040000	Salary - Support Staff	11,040	15,133	-4,093	-27.05%
01-5250-5070000	Salary - Students	16,326	16,017	309	1.93%
01-5250-5079000	Salary - CWS	-500	-1,600	1,100	-68.75%
01-5250-5100000	State Retirement	3,019	4,139	-1,120	-27.06%
01-5250-5102000	FICA	844	1,158	-314	-27.12%
01-5250-5110000	Medical Insurance	0	0	0	0%
01-5250-5111000	Dental Insurance	0	0	0	0%
01-5250-5112000	Vision Insurance	0	0	0	0%
01-5250-5113000	Prescription Drugs	0	0	0	0%
01-5250-5120000	Life Insurance	0	0	0	0%
01-5250-5121000	LTD Insurance	0	0	0	0%
01-5250-5122000	Unemployment Insurance	0	0	0	0%
01-5250-5123000	Workmens' Compensation	49	49	0	0%
01-5250-5124000	Tuition Remission	0	0	0	0%
01-5250-5218000	Contracted Services	0	0	0	0%
01-5250-5231000	M&R Other	3,000	3,500	-500	-14.29%
01-5250-5352000	Office Supplies	250	250	0	0%
01-5250-5353000	General Supplies	750	750	0	0%
01-5250-5355000	Duplicating/Printing	100	100	0	0%
01-5250-5543000	Postage	250	250	0	0%
01-5250-5568000	Miscellaneous	0	0	0	0%
01-5250-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		35,128	39,746	-4,618	-11.62%
<i>5300 Counsl. Counseling/Guidance</i>					
01-5300-5010000	Salary - Counselors	255,708	280,457	-24,749	-8.82%
01-5300-5011000	Salary - Extra Contractual	10,283	10,181	102	1%
01-5300-5012000	Salary - PT Counselors	24,493	23,892	601	2.52%
01-5300-5040000	Salary - Support Staff	48,758	48,048	710	1.48%
01-5300-5060000	Opt Out	1,500	0	1,500	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5300-5070000	Salary - Students	8,778	8,612	166	1.93%
01-5300-5079000	Salary - CWS	-5,000	-2,000	-3,000	150%
01-5300-5100000	State Retirement	67,880	74,371	-6,491	-8.73%
01-5300-5101000	ORP	22,708	23,371	-663	-2.84%
01-5300-5102000	FICA	25,952	27,737	-1,785	-6.44%
01-5300-5110000	Medical Insurance	50,346	42,460	7,886	18.57%
01-5300-5110010	HSA Contribution	0	802	-802	-100%
01-5300-5111000	Dental Insurance	4,130	3,091	1,039	33.61%
01-5300-5112000	Vision Insurance	759	577	182	31.54%
01-5300-5113000	Prescription Drugs	0	0	0	0%
01-5300-5120000	Life Insurance	594	540	54	10%
01-5300-5121000	LTD Insurance	1,549	1,547	2	0.13%
01-5300-5122000	Unemployment Insurance	300	300	0	0%
01-5300-5123000	Workmens' Compensation	880	880	0	0%
01-5300-5124000	Tuition Remission	1,000	1,000	0	0%
01-5300-5231000	M&R Other	500	500	0	0%
01-5300-5310000	Instructional Materials	16,000	16,500	-500	-3.03%
01-5300-5352000	Office Supplies	1,500	1,500	0	0%
01-5300-5355000	Duplicating/Printing	3,500	3,500	0	0%
01-5300-5413000	Rent - Copy Machine	500	500	0	0%
01-5300-5515000	Dues & Memberships	100	100	0	0%
01-5300-5516000	Allowance for Vehicles	0	0	0	0%
01-5300-5518000	Conference & Travel	340	340	0	0%
01-5300-5521500	Payback for Education	0	0	0	0%
01-5300-5564500	Information Service	0	0	0	0%
01-5300-5568000	Miscellaneous	0	0	0	0%
01-5300-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		543,058	568,806	-25,748	-4.53%

5310 Disadvantaged Student Services

01-5310-5010000	Salary - Counselors	62,501	58,902	3,599	6.11%
01-5310-5011000	Salary - Extra Contractual	1,500	1,750	-250	-14.29%
01-5310-5018000	Salary - PT LAL Specialist	47,187	46,492	695	1.49%
01-5310-5040000	Salary - Support Staff	48,339	47,636	703	1.48%
01-5310-5060000	Opt Out	1,500	1,500	0	0%
01-5310-5070000	Salary - Students	0	0	0	0%
01-5310-5070001	Salary - Students	51,800	50,820	980	1.93%
01-5310-5079000	Salary - CWS	-14,000	-13,400	-600	4.48%
01-5310-5100000	State Retirement	43,704	42,332	1,372	3.24%
01-5310-5102000	FICA	12,224	11,841	383	3.23%
01-5310-5110000	Medical Insurance	5,393	5,639	-246	-4.36%
01-5310-5110010	HSA Contribution	1,167	706	461	65.3%
01-5310-5111000	Dental Insurance	2,050	2,056	-6	-0.29%
01-5310-5112000	Vision Insurance	308	313	-5	-1.6%
01-5310-5113000	Prescription Drugs	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5310-5120000	Life Insurance	216	216	0	0%
01-5310-5121000	LTD Insurance	471	469	2	0.43%
01-5310-5122000	Unemployment Insurance	0	0	0	0%
01-5310-5123000	Workmens' Compensation	286	286	0	0%
01-5310-5124000	Tuition Remission	0	0	0	0%
01-5310-5218000	Contracted Services	44,000	44,000	0	0%
01-5310-5231000	M&R Other	500	500	0	0%
01-5310-5310000	Instructional Materials	0	0	0	0%
01-5310-5312000	Instructional Materials/504	1,000	900	100	11.11%
01-5310-5352000	Office Supplies	950	950	0	0%
01-5310-5355000	Duplicating/Printing	800	800	0	0%
01-5310-5515000	Dues & Memberships	0	0	0	0%
01-5310-5516000	Allowance for Vehicles	200	250	-50	-20%
01-5310-5518000	Conference & Travel	560	560	0	0%
01-5310-5840000	Capital Outlay - Inst. Support	0	0	0	0%
Subtotal		312,656	305,518	7,138	2.34%

5410 Fin Aid Financial Aid

01-5410-5023000	Salary - Director	94,108	88,551	5,557	6.28%
01-5410-5030000	Salary - Professional Staff	66,509	62,407	4,102	6.57%
01-5410-5040000	Salary - Support Staff	54,347	53,536	811	1.51%
01-5410-5060000	Opt Out	1,500	0	1,500	0%
01-5410-5070000	Salary - Students	13,875	13,613	262	1.92%
01-5410-5079000	Salary - CWS	-3,000	-1,000	-2,000	200%
01-5410-5100000	State Retirement	34,574	31,711	2,863	9.03%
01-5410-5101000	ORP	21,527	22,634	-1,107	-4.89%
01-5410-5102000	FICA	16,445	15,644	801	5.12%
01-5410-5110000	Medical Insurance	16,313	26,464	-10,151	-38.36%
01-5410-5110010	HSA Contribution	3,968	3,530	438	12.41%
01-5410-5111000	Dental Insurance	2,493	2,144	349	16.28%
01-5410-5112000	Vision Insurance	236	225	11	4.89%
01-5410-5113000	Prescription Drugs	0	0	0	0%
01-5410-5120000	Life Insurance	414	414	0	0%
01-5410-5121000	LTD Insurance	459	436	23	5.28%
01-5410-5122000	Unemployment Insurance	200	200	0	0%
01-5410-5123000	Workmens' Compensation	445	445	0	0%
01-5410-5124000	Tuition Remission	300	300	0	0%
01-5410-5218000	Contracted Services	0	0	0	0%
01-5410-5231000	M&R Other	0	500	-500	-100%
01-5410-5352000	Office Supplies	1,500	1,500	0	0%
01-5410-5355000	Duplicating/Printing	1,100	1,100	0	0%
01-5410-5413000	Rent - Copy Machine	1,200	1,044	156	14.94%
01-5410-5515000	Dues & Memberships	1,300	1,300	0	0%
01-5410-5516000	Allowance for Vehicles	260	150	110	73.33%
01-5410-5518000	Conference & Travel	3,000	3,500	-500	-14.29%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5410-5543000	Postage	6,500	6,500	0	0%
01-5410-5562000	Articulation	0	0	0	0%
01-5410-5564000	D.P. Service	0	0	0	0%
01-5410-5564500	Information Service	0	0	0	0%
01-5410-5568000	Miscellaneous	0	0	0	0%
01-5410-5850000	Capital Outlay - Student Serv.	0	1,200	-1,200	-100%
Subtotal		339,573	338,048	1,525	0.45%

5420 EmplServ Employment Services

01-5420-5023000	Salary - Director	48,901	48,179	722	1.5%
01-5420-5040000	Salary - Support Staff	24,170	23,818	352	1.48%
01-5420-5060000	Opt Out	0	0	0	0%
01-5420-5070000	Salary - Students	0	0	0	0%
01-5420-5079000	Salary - CWS	0	0	0	0%
01-5420-5100000	State Retirement	6,808	6,514	294	4.51%
01-5420-5101000	ORP	12,016	12,421	-405	-3.26%
01-5420-5102000	FICA	5,590	5,508	82	1.49%
01-5420-5110000	Medical Insurance	7,196	7,593	-397	-5.23%
01-5420-5110010	HSA Contribution	1,751	1,059	692	65.34%
01-5420-5111000	Dental Insurance	671	682	-11	-1.61%
01-5420-5112000	Vision Insurance	62	70	-8	-11.43%
01-5420-5113000	Prescription Drugs	0	0	0	0%
01-5420-5120000	Life Insurance	90	90	0	0%
01-5420-5121000	LTD Insurance	56	55	1	1.82%
01-5420-5122000	Unemployment Insurance	100	100	0	0%
01-5420-5123000	Workmens' Compensation	162	162	0	0%
01-5420-5124000	Tuition Remission	5,000	5,000	0	0%
01-5420-5231000	M&R Other	0	0	0	0%
01-5420-5352000	Office Supplies	250	250	0	0%
01-5420-5355000	Duplicating/Printing	200	200	0	0%
01-5420-5515000	Dues & Memberships	0	0	0	0%
01-5420-5516000	Allowance for Vehicles	1,500	1,570	-70	-4.46%
01-5420-5518000	Conference & Travel	1,500	1,500	0	0%
01-5420-5521400	Events	0	0	0	0%
01-5420-5562000	Articulation	200	200	0	0%
01-5420-5568000	Miscellaneous	0	0	0	0%
01-5420-5850000	Capital Outlay - Student Serv.	0	0	0	0%
Subtotal		116,223	114,971	1,252	1.09%

5430 StuAid Student Aid

01-5430-5574000	Student Aid Write offs	231,100	165,000	66,100	40.06%
01-5430-5584001	Dist - Bd of Trustees Schol.	4,000	7,500	-3,500	-46.67%
01-5430-5584002	Dist - Presidential Schol.	94,180	79,420	14,760	18.58%
01-5430-5584003	Dist - Instructional Schol.	0	0	0	0%
01-5430-5584004	Dist - Music Schol.	102,360	90,250	12,110	13.42%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5430-5584005	Dist - Senior Citizen Schol.	24,000	23,000	1,000	4.35%
01-5430-5584007	Dist - Employer Residency	2,500	7,000	-4,500	-64.29%
01-5430-5584008	Dist - Reciprocity	4,700	4,500	200	4.44%
01-5430-5584009	Dist - Other Residency	135,000	100,000	35,000	35%
01-5430-5584010	Dist - Trustee Merit Schol.	259,500	226,000	33,500	14.82%
01-5430-5584012	Dist - Instruct Merit Schol.	5,000	5,000	0	0%
01-5430-5584081	Dist - Pageant Schol.	2,000	2,000	0	0%
01-5430-5584082	Dist - McClure Schol.	2,000	2,000	0	0%
01-5430-5584083	Dist - WAC Students Schol.	42,000	37,000	5,000	13.51%
01-5430-5584084	Indian Tuition Waiver	7,500	7,500	0	0%
01-5430-5584085	Dist - Business Pitch	2,000	2,000	0	0%
01-5430-5584752	Dist - Indian Tuition	0	0	0	0%
01-5430-5584999	Dist - Deferred Aid Summary	0	0	0	0%
01-5430-5589998	Sch Allowance - Tuition	-676,400	-583,170	-93,230	15.99%
01-5430-5589999	Sch. Allowance - Bookstore	-10,000	-10,000	0	0%
Subtotal		231,440	165,000	66,440	40.27%

5520 Bookstore

01-5520-5070000	Salary - Students	0	0	0	0%
01-5520-5079000	Salary - CWS	0	0	0	0%
Subtotal		0	0	0	0.00%

5720 Admis Admissions

01-5720-5023000	Salary - Director	120,646	118,863	1,783	1.5%
01-5720-5040000	Salary - Support Staff	36,562	34,852	1,710	4.91%
01-5720-5060000	Opt Out	0	0	0	0%
01-5720-5070000	Salary - Students	6,003	5,890	113	1.92%
01-5720-5079000	Salary - CWS	-1,000	-2,000	1,000	-50%
01-5720-5100000	State Retirement	42,996	42,041	955	2.27%
01-5720-5101000	ORP	0	0	0	0%
01-5720-5102000	FICA	12,026	11,759	267	2.27%
01-5720-5110000	Medical Insurance	28,782	30,084	-1,302	-4.33%
01-5720-5110010	HSA Contribution	7,002	4,524	2,478	54.77%
01-5720-5111000	Dental Insurance	2,685	2,727	-42	-1.54%
01-5720-5112000	Vision Insurance	247	281	-34	-12.1%
01-5720-5113000	Prescription Drugs	0	0	0	0%
01-5720-5120000	Life Insurance	234	234	0	0%
01-5720-5121000	LTD Insurance	361	353	8	2.27%
01-5720-5122000	Unemployment Insurance	100	100	0	0%
01-5720-5123000	Workmens' Compensation	338	338	0	0%
01-5720-5124000	Tuition Remission	1,000	1,000	0	0%
01-5720-5231000	M&R Other	0	0	0	0%
01-5720-5352000	Office Supplies	900	1,000	-100	-10%
01-5720-5355000	Duplicating/Printing	1,000	1,000	0	0%
01-5720-5515000	Dues & Memberships	100	100	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-5720-5516000	Allowance for Vehicles	2,400	3,000	-600	-20%
01-5720-5518000	Conference & Travel	1,500	1,500	0	0%
01-5720-5526100	C.O.R.E.	5,000	5,230	-230	-4.4%
01-5720-5543000	Postage	4,500	4,500	0	0%
01-5720-5562000	Articulation	5,900	900	5,000	555.56%
01-5720-5564000	D.P. Service	0	0	0	0%
01-5720-5564500	Information Service	0	0	0	0%
01-5720-5568000	Miscellaneous	0	0	0	0%
01-5720-5850000	Capital Outlay - Student Serv.	0	1,800	-1,800	-100%
Subtotal		279,282	270,076	9,206	3.41%

5730 Regist Registrar/Records

01-5730-5023000	Salary - Director	120,646	118,863	1,783	1.5%
01-5730-5040000	Salary - Support Staff	110,888	114,606	-3,718	-3.24%
01-5730-5041000	Salary - Registration	0	5,078	-5,078	-100%
01-5730-5060000	Opt Out	0	0	0	0%
01-5730-5070000	Salary - Students	13,061	12,814	247	1.93%
01-5730-5079000	Salary - CWS	-1,000	-6,000	5,000	-83.33%
01-5730-5100000	State Retirement	63,325	65,243	-1,918	-2.94%
01-5730-5102000	FICA	17,712	18,249	-537	-2.94%
01-5730-5110000	Medical Insurance	34,176	25,983	8,193	31.53%
01-5730-5110010	HSA Contribution	8,169	4,011	4,158	103.66%
01-5730-5111000	Dental Insurance	3,069	2,144	925	43.14%
01-5730-5112000	Vision Insurance	285	225	60	26.67%
01-5730-5113000	Prescription Drugs	0	0	0	0%
01-5730-5120000	Life Insurance	288	288	0	0%
01-5730-5121000	LTD Insurance	483	489	-6	-1.23%
01-5730-5122000	Unemployment Insurance	200	200	0	0%
01-5730-5123000	Workmens' Compensation	457	457	0	0%
01-5730-5124000	Tuition Remission	0	2,000	-2,000	-100%
01-5730-5218000	Contracted Services	0	850	-850	-100%
01-5730-5231000	M&R Other	0	0	0	0%
01-5730-5351000	Forms & Supplies	2,000	2,000	0	0%
01-5730-5352000	Office Supplies	1,500	1,500	0	0%
01-5730-5355000	Duplicating/Printing	2,500	2,500	0	0%
01-5730-5515000	Dues & Memberships	1,000	1,000	0	0%
01-5730-5516000	Allowance for Vehicles	500	570	-70	-12.28%
01-5730-5518000	Conference & Travel	3,000	3,000	0	0%
01-5730-5526000	Commencement/Assemblies	8,000	8,000	0	0%
01-5730-5543000	Postage	5,000	6,000	-1,000	-16.67%
01-5730-5562000	Articulation	0	0	0	0%
01-5730-5564000	D.P. Service	0	0	0	0%
01-5730-5564500	Information Service	0	0	0	0%
01-5730-5568000	Miscellaneous	0	0	0	0%
01-5730-5850000	Capital Outlay - Student Serv.	0	1,200	-1,200	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
Subtotal		395,259	391,270	3,989	1.02%
<i>5740 Advert. Advertising</i>					
01-5740-5273100	Outside Printing - Students	70,550	95,550	-25,000	-26.16%
01-5740-5355000	Duplicating/Printing	0	0	0	0%
01-5740-5530100	Adv./Pub. - Student Pub.	149,700	149,700	0	0%
Subtotal		220,250	245,250	-25,000	-10.19%
<i>6110 Trustees Board of Trustees</i>					
01-6110-5218000	Contracted Services	5,000	5,000	0	0%
01-6110-5352000	Office Supplies	0	0	0	0%
01-6110-5355000	Duplicating/Printing	0	0	0	0%
01-6110-5518000	Conference & Travel	11,000	11,000	0	0%
01-6110-5530000	Advertising/Publicity	0	0	0	0%
Subtotal		16,000	16,000	0	0.00%
<i>6120 Pres. President's Office</i>					
01-6120-5020000	Salary - President	177,500	168,553	8,947	5.31%
01-6120-5020100	Expense Allowance	0	0	0	0%
01-6120-5020200	Other Allowances	21,200	13,700	7,500	54.74%
01-6120-5040000	Salary - Support Staff	94,517	62,200	32,317	51.96%
01-6120-5060000	Opt Out	0	0	0	0%
01-6120-5070000	Salary - Students	5,226	5,127	99	1.93%
01-6120-5079000	Salary - CWS	-500	-500	0	0%
01-6120-5100000	State Retirement	31,649	20,759	10,890	52.46%
01-6120-5101000	ORP	42,778	45,728	-2,950	-6.45%
01-6120-5102000	FICA	22,431	18,701	3,730	19.95%
01-6120-5110000	Medical Insurance	10,508	16,886	-6,378	-37.77%
01-6120-5110010	HSA Contribution	2,613	2,727	-114	-4.18%
01-6120-5111000	Dental Insurance	767	1,172	-405	-34.56%
01-6120-5112000	Vision Insurance	75	127	-52	-40.94%
01-6120-5113000	Prescription Drugs	0	0	0	0%
01-6120-5120000	Life Insurance	234	234	0	0%
01-6120-5121000	LTD Insurance	560	531	29	5.46%
01-6120-5122000	Unemployment Insurance	200	200	0	0%
01-6120-5123000	Workmens' Compensation	655	655	0	0%
01-6120-5124000	Tuition Remission	300	300	0	0%
01-6120-5218000	Contracted Services	1,000	1,000	0	0%
01-6120-5231000	M&R Other	0	0	0	0%
01-6120-5352000	Office Supplies	1,500	1,500	0	0%
01-6120-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6120-5515000	Dues & Memberships	54,000	50,000	4,000	8%
01-6120-5516000	Allowance for Vehicles	3,500	3,500	0	0%
01-6120-5518000	Conference & Travel	11,500	11,500	0	0%
01-6120-5519000	Training	1,500	1,500	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6120-5543000	Postage	1,300	1,300	0	0%
01-6120-5562000	Articulation	6,000	6,000	0	0%
01-6120-5564000	D.P. Service	0	0	0	0%
01-6120-5568000	Miscellaneous	0	0	0	0%
01-6120-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		492,513	434,900	57,613	13.25%

6130 Audt/Legl Audit/Legal

01-6130-5211000	Audit Services	58,000	58,000	0	0%
01-6130-5213000	Legal Services	100,900	50,000	50,900	101.8%
01-6130-5215000	Health Broker	54,000	54,000	0	0%
Subtotal		212,900	162,000	50,900	31.42%

6200 Bus Off Business Office

01-6200-5021000	Salary - Vice President	140,412	138,337	2,075	1.5%
01-6200-5021100	Expense Allowance	0	0	0	0%
01-6200-5023000	Salary - Director	100,666	94,967	5,699	6%
01-6200-5030000	Salary - Professional Staff	148,385	139,231	9,154	6.57%
01-6200-5040000	Salary - Support Staff	176,277	172,179	4,098	2.38%
01-6200-5070000	Salary - Students	0	0	0	0%
01-6200-5100000	State Retirement	154,730	148,979	5,751	3.86%
01-6200-5102000	FICA	43,279	41,671	1,608	3.86%
01-6200-5110000	Medical Insurance	81,071	86,632	-5,561	-6.42%
01-6200-5110010	HSA Contribution	21,512	12,578	8,934	71.03%
01-6200-5111000	Dental Insurance	7,480	7,598	-118	-1.55%
01-6200-5112000	Vision Insurance	693	788	-95	-12.06%
01-6200-5113000	Prescription Drugs	0	0	0	0%
01-6200-5120000	Life Insurance	882	882	0	0%
01-6200-5121000	LTD Insurance	1,233	1,177	56	4.76%
01-6200-5122000	Unemployment Insurance	400	400	0	0%
01-6200-5123000	Workmens' Compensation	961	961	0	0%
01-6200-5124000	Tuition Remission	3,000	6,000	-3,000	-50%
01-6200-5218000	Contracted Services	0	0	0	0%
01-6200-5231000	M&R Other	250	250	0	0%
01-6200-5352000	Office Supplies	7,000	7,000	0	0%
01-6200-5355000	Duplicating/Printing	1,500	1,500	0	0%
01-6200-5413000	Rent - Copy Machine	220	204	16	7.84%
01-6200-5515000	Dues & Memberships	3,644	4,150	-506	-12.19%
01-6200-5516000	Allowance for Vehicles	600	900	-300	-33.33%
01-6200-5518000	Conference & Travel	10,300	9,500	800	8.42%
01-6200-5519000	Training	2,000	2,500	-500	-20%
01-6200-5543000	Postage	7,000	7,000	0	0%
01-6200-5562000	Articulation	1,511	1,500	11	0.73%
01-6200-5564000	D.P. Service	0	0	0	0%
01-6200-5564500	Information Service	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6200-5568000	Miscellaneous	0	0	0	0%
01-6200-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		915,006	886,884	28,122	3.17%

6210 GenInstn General Institution

01-6210-5110000	Medical Insurance	100,000	101,000	-1,000	-0.99%
01-6210-5123000	Workmens' Compensation	0	0	0	0%
01-6210-5217000	Collection Fees	38,000	25,000	13,000	52%
01-6210-5218000	Contracted Services	0	0	0	0%
01-6210-5231000	M&R Other	0	0	0	0%
01-6210-5471000	General Insurance	145,738	149,000	-3,262	-2.19%
01-6210-5518000	Conference & Travel	0	0	0	0%
01-6210-5521400	Events	0	0	0	0%
01-6210-5527000	Research Projects	0	0	0	0%
01-6210-5562000	Articulation	150	0	150	0%
01-6210-5568000	Miscellaneous	0	0	0	0%
01-6210-5570000	Interest Expense	6,000	8,000	-2,000	-25%
01-6210-5571000	Credit Card Expense	45,000	35,000	10,000	28.57%
01-6210-5571100	Application Fee	0	0	0	0%
01-6210-5571500	IRS & Bank Fees	10,000	11,000	-1,000	-9.09%
01-6210-5574000	Student Aid Write offs	0	60,000	-60,000	-100%
01-6210-5574100	Tuition & Fees Written Off	30,000	30,000	0	0%
01-6210-5574500	Allowance - Student rec.	-130,000	-60,000	-70,000	116.67%
01-6210-5575100	Uncollectible Tax	8,200	5,500	2,700	49.09%
01-6210-5575200	Allowance adjustment	5,600	10,000	-4,400	-44%
01-6210-5576000	Cash Short	200	200	0	0%
01-6210-5700000	Contingencies	50,000	93,044	-43,044	-46.26%
01-6210-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		308,888	467,744	-158,856	-33.96%

6220 Purch Purchasing/Communic.

01-6220-5023000	Salary - Director	36,272	48,179	-11,907	-24.71%
01-6220-5040000	Salary - Support Staff	120,277	136,276	-15,999	-11.74%
01-6220-5060000	Opt Out	750	1,500	-750	-50%
01-6220-5100000	State Retirement	33,504	50,448	-16,944	-33.59%
01-6220-5102000	FICA	11,976	14,111	-2,135	-15.13%
01-6220-5110000	Medical Insurance	23,230	36,068	-12,838	-35.59%
01-6220-5110010	HSA Contribution	5,997	5,756	241	4.19%
01-6220-5111000	Dental Insurance	2,493	2,635	-142	-5.39%
01-6220-5112000	Vision Insurance	236	282	-46	-16.31%
01-6220-5113000	Prescription Drugs	0	0	0	0%
01-6220-5120000	Life Insurance	225	225	0	0%
01-6220-5121000	LTD Insurance	244	248	-4	-1.61%
01-6220-5122000	Unemployment Insurance	100	100	0	0%
01-6220-5123000	Workmens' Compensation	348	348	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6220-5124000	Tuition Remission	2,600	5,500	-2,900	-52.73%
01-6220-5218000	Contracted Services	0	0	0	0%
01-6220-5231000	M&R Other	1,500	4,641	-3,141	-67.68%
01-6220-5352000	Office Supplies	1,000	1,000	0	0%
01-6220-5355000	Duplicating/Printing	50	50	0	0%
01-6220-5413000	Rent - Copy Machine	668	470	198	42.13%
01-6220-5541000	Telecommunications	0	0	0	0%
01-6220-5543000	Postage	1,400	1,400	0	0%
01-6220-5564000	D.P. Service	0	0	0	0%
01-6220-5564500	Information Service	0	0	0	0%
01-6220-5572500	Vendor Discounts	0	0	0	0%
01-6220-5860000	Capital Outlay - Admin.	500	11,600	-11,100	-95.69%
Subtotal		243,370	320,837	-77,467	-24.15%

6240 HumRes Human Resources

01-6240-5023000	Salary - Director	120,646	118,863	1,783	1.5%
01-6240-5030000	Salary - Professional Staff	70,010	65,690	4,320	6.58%
01-6240-5040000	Salary - Support Staff	19,001	0	19,001	0%
01-6240-5070000	Salary - Students	1,415	1,388	27	1.95%
01-6240-5100000	State Retirement	6,866	17,966	-11,100	-61.78%
01-6240-5101000	ORP	37,527	30,643	6,884	22.47%
01-6240-5102000	FICA	16,039	14,118	1,921	13.61%
01-6240-5103000	403(b)	0	0	0	0%
01-6240-5110000	Medical Insurance	25,311	26,530	-1,219	-4.59%
01-6240-5110010	HSA Contribution	6,302	4,043	2,259	55.87%
01-6240-5110020	MI Claims Tax Assessment	500	500	0	0%
01-6240-5110100	Advocacy Services	0	0	0	0%
01-6240-5111000	Dental Insurance	2,110	2,145	-35	-1.63%
01-6240-5112000	Vision Insurance	198	225	-27	-12%
01-6240-5113000	Prescription Drugs	0	0	0	0%
01-6240-5120000	Life Insurance	360	360	0	0%
01-6240-5121000	LTD Insurance	439	425	14	3.29%
01-6240-5122000	Unemployment Insurance	100	100	0	0%
01-6240-5123000	Workmens' Compensation	307	307	0	0%
01-6240-5124000	Tuition Remission	3,500	3,500	0	0%
01-6240-5125000	Vacation	15,000	15,000	0	0%
01-6240-5126000	Section 125 - Cafeteria Plan	2,000	2,000	0	0%
01-6240-5127000	Employee Assistance Plan	1,500	1,500	0	0%
01-6240-5218000	Contracted Services	4,000	2,000	2,000	100%
01-6240-5231000	M&R Other	0	0	0	0%
01-6240-5352000	Office Supplies	1,600	1,600	0	0%
01-6240-5355000	Duplicating/Printing	300	300	0	0%
01-6240-5413000	Rent - Copy Machine	216	216	0	0%
01-6240-5515000	Dues & Memberships	608	270	338	125.19%
01-6240-5517000	Recruitment	1,000	1,000	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6240-5517500	Moving Allowance	0	0	0	0%
01-6240-5518000	Conference & Travel	2,000	2,000	0	0%
01-6240-5519000	Training	600	600	0	0%
01-6240-5519500	Professional Development	20,000	20,000	0	0%
01-6240-5521450	Diversity	2,000	2,000	0	0%
01-6240-5525000	Staff Recognition	6,100	6,100	0	0%
01-6240-5543000	Postage	300	300	0	0%
01-6240-5562000	Articulation	50	50	0	0%
01-6240-5564000	D.P. Service	0	0	0	0%
01-6240-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		367,905	341,739	26,166	7.66%
<i>6250 StaffDev Staff Development</i>					
01-6250-5218000	Contracted Services	0	0	0	0%
01-6250-5352000	Office Supplies	0	0	0	0%
01-6250-5355000	Duplicating/Printing	5	5	0	0%
01-6250-5518000	Conference & Travel	0	0	0	0%
01-6250-5519000	Training	655	655	0	0%
01-6250-5562000	Articulation	3,060	3,060	0	0%
01-6250-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		3,720	3,720	0	0.00%
<i>6260 HLC / Planning</i>					
01-6260-5023000	Salary - Director	0	0	0	0%
01-6260-5070000	Salary - Students	0	0	0	0%
01-6260-5100000	State Retirement	0	0	0	0%
01-6260-5101000	ORP	0	0	0	0%
01-6260-5102000	FICA	0	0	0	0%
01-6260-5110000	Medical Insurance	0	0	0	0%
01-6260-5111000	Dental Insurance	0	0	0	0%
01-6260-5112000	Vision Insurance	0	0	0	0%
01-6260-5113000	Prescription Drugs	0	0	0	0%
01-6260-5120000	Life Insurance	0	0	0	0%
01-6260-5121000	LTD Insurance	0	0	0	0%
01-6260-5122000	Unemployment Insurance	0	0	0	0%
01-6260-5123000	Workmens' Compensation	0	0	0	0%
01-6260-5124000	Tuition Remission	0	0	0	0%
01-6260-5218000	Contracted Services	15,000	15,000	0	0%
01-6260-5231000	M&R Other	0	0	0	0%
01-6260-5352000	Office Supplies	0	0	0	0%
01-6260-5353000	General Supplies	0	0	0	0%
01-6260-5355000	Duplicating/Printing	0	0	0	0%
01-6260-5357000	Food & Beverages	0	0	0	0%
01-6260-5515000	Dues & Memberships	0	0	0	0%
01-6260-5518000	Conference & Travel	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6260-5527000	Research Projects	0	0	0	0%
01-6260-5543000	Postage	0	0	0	0%
01-6260-5562000	Articulation	0	0	0	0%
01-6260-5568000	Miscellaneous	0	0	0	0%
01-6260-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		15,000	15,000	0	0.00%

6300 InstAdv Institutional Advanc

01-6300-5023000	Salary - Director	97,803	96,358	1,445	1.5%
01-6300-5040000	Salary - Support Staff	32,295	31,179	1,116	3.58%
01-6300-5060000	Opt Out	750	750	0	0%
01-6300-5070000	Salary - Students	2,340	2,296	44	1.92%
01-6300-5079000	Salary - CWS	-1,000	-1,500	500	-33.33%
01-6300-5100000	State Retirement	8,735	8,527	208	2.44%
01-6300-5101000	ORP	24,481	24,841	-360	-1.45%
01-6300-5102000	FICA	9,953	9,757	196	2.01%
01-6300-5110000	Medical Insurance	15,712	17,174	-1,462	-8.51%
01-6300-5110010	HSA Contribution	4,862	2,724	2,138	78.49%
01-6300-5111000	Dental Insurance	2,215	2,250	-35	-1.56%
01-6300-5112000	Vision Insurance	204	232	-28	-12.07%
01-6300-5113000	Prescription Drugs	0	0	0	0%
01-6300-5120000	Life Insurance	215	215	0	0%
01-6300-5121000	LTD Insurance	253	248	5	2.02%
01-6300-5122000	Unemployment Insurance	100	100	0	0%
01-6300-5123000	Workmens' Compensation	304	304	0	0%
01-6300-5124000	Tuition Remission	325	750	-425	-56.67%
01-6300-5218000	Contracted Services	94,775	66,000	28,775	43.6%
01-6300-5231000	M&R Other	0	0	0	0%
01-6300-5273000	Outside Printing	6,330	11,000	-4,670	-42.45%
01-6300-5352000	Office Supplies	1,000	1,000	0	0%
01-6300-5355000	Duplicating/Printing	2,000	2,000	0	0%
01-6300-5471000	General Insurance	0	0	0	0%
01-6300-5515000	Dues & Memberships	500	1,000	-500	-50%
01-6300-5516000	Allowance for Vehicles	300	300	0	0%
01-6300-5518000	Conference & Travel	1,100	1,500	-400	-26.67%
01-6300-5519000	Training	0	0	0	0%
01-6300-5530000	Advertising/Publicity	40,000	40,000	0	0%
01-6300-5543000	Postage	33,334	53,150	-19,816	-37.28%
01-6300-5562000	Articulation	800	800	0	0%
01-6300-5564000	D.P. Service	0	0	0	0%
01-6300-5568000	Miscellaneous	0	0	0	0%
01-6300-5860000	Capital Outlay - Admin.	0	300	-300	-100%
Subtotal		379,686	373,255	6,431	1.72%

6310 GraphArt Graphic Arts

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6310-5040000	Salary - Support Staff	67,870	66,667	1,203	1.8%
01-6310-5060000	Opt Out	1,500	1,500	0	0%
01-6310-5070000	Salary - Students	10,046	9,855	191	1.94%
01-6310-5079000	Salary - CWS	0	0	0	0%
01-6310-5100000	State Retirement	18,563	18,233	330	1.81%
01-6310-5102000	FICA	5,192	5,100	92	1.8%
01-6310-5110000	Medical Insurance	2,557	2,771	-214	-7.72%
01-6310-5110010	HSA Contribution	723	401	322	80.3%
01-6310-5111000	Dental Insurance	1,534	1,559	-25	-1.6%
01-6310-5112000	Vision Insurance	142	162	-20	-12.35%
01-6310-5113000	Prescription Drugs	0	0	0	0%
01-6310-5120000	Life Insurance	81	81	0	0%
01-6310-5121000	LTD Insurance	134	130	4	3.08%
01-6310-5122000	Unemployment Insurance	100	100	0	0%
01-6310-5123000	Workmens' Compensation	132	132	0	0%
01-6310-5124000	Tuition Remission	300	750	-450	-60%
01-6310-5218000	Contracted Services	58,000	39,244	18,756	47.79%
01-6310-5231000	M&R Other	1,000	1,000	0	0%
01-6310-5352000	Office Supplies	2,000	1,500	500	33.33%
01-6310-5353000	General Supplies	7,500	6,500	1,000	15.38%
01-6310-5354000	Printing Supplies	4,000	4,000	0	0%
01-6310-5355000	Duplicating/Printing	-69,725	-69,725	0	0%
01-6310-5413000	Rent - Copy Machine	18,000	27,000	-9,000	-33.33%
01-6310-5515000	Dues & Memberships	0	0	0	0%
01-6310-5516000	Allowance for Vehicles	100	100	0	0%
01-6310-5519000	Training	250	250	0	0%
01-6310-5564000	D.P. Service	0	0	0	0%
01-6310-5564500	Information Service	0	0	0	0%
01-6310-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		129,999	117,310	12,689	10.82%

6320 Alumni Relations

01-6320-5040000	Salary - Support Staff	9,745	8,199	1,546	18.86%
01-6320-5060000	Opt Out	0	0	0	0%
01-6320-5100000	State Retirement	2,665	2,242	423	18.87%
01-6320-5102000	FICA	745	627	118	18.82%
01-6320-5110000	Medical Insurance	1,279	1,386	-107	-7.72%
01-6320-5110010	HSA Contribution	361	201	160	79.6%
01-6320-5111000	Dental Insurance	96	98	-2	-2.04%
01-6320-5112000	Vision Insurance	9	11	-2	-18.18%
01-6320-5113000	Prescription Drugs	0	0	0	0%
01-6320-5120000	Life Insurance	14	14	0	0%
01-6320-5121000	LTD Insurance	6	5	1	20%
01-6320-5123000	Workmens' Compensation	9	9	0	0%
01-6320-5124000	Tuition Remission	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6320-5218000	Contracted Services	0	0	0	0%
01-6320-5352000	Office Supplies	200	200	0	0%
01-6320-5355000	Duplicating/Printing	250	250	0	0%
01-6320-5515000	Dues & Memberships	0	0	0	0%
01-6320-5516000	Allowance for Vehicles	0	0	0	0%
01-6320-5518000	Conference & Travel	2,500	1,500	1,000	66.67%
01-6320-5521100	Alumni Events	10,000	9,000	1,000	11.11%
01-6320-5543000	Postage	300	2,800	-2,500	-89.29%
01-6320-5562000	Articulation	470	470	0	0%
01-6320-5564000	D.P. Service	0	0	0	0%
01-6320-5568000	Miscellaneous	0	0	0	0%
01-6320-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		28,649	27,012	1,637	6.06%

6330 Foundm Foundation

01-6330-5023000	Salary - Director	91,246	86,697	4,549	5.25%
01-6330-5040000	Salary - Support Staff	30,555	28,061	2,494	8.89%
01-6330-5060000	Opt Out	750	750	0	0%
01-6330-5070000	Salary - Students	2,350	2,305	45	1.95%
01-6330-5079000	Salary - CWS	0	0	0	0%
01-6330-5100000	State Retirement	33,313	31,387	1,926	6.14%
01-6330-5102000	FICA	9,318	8,779	539	6.14%
01-6330-5110000	Medical Insurance	15,670	16,572	-902	-5.44%
01-6330-5110010	HSA Contribution	3,863	2,318	1,545	66.65%
01-6330-5111000	Dental Insurance	2,110	2,143	-33	-1.54%
01-6330-5112000	Vision Insurance	195	221	-26	-11.76%
01-6330-5113000	Prescription Drugs	0	0	0	0%
01-6330-5120000	Life Insurance	221	221	0	0%
01-6330-5121000	LTD Insurance	212	200	12	6%
01-6330-5122000	Unemployment Insurance	100	100	0	0%
01-6330-5123000	Workmens' Compensation	187	187	0	0%
01-6330-5211000	Audit Services	11,000	11,000	0	0%
01-6330-5213000	Legal Services	1,000	1,000	0	0%
01-6330-5218000	Contracted Services	6,750	5,750	1,000	17.39%
01-6330-5273000	Outside Printing	14,160	19,050	-4,890	-25.67%
01-6330-5275000	Software Support	0	0	0	0%
01-6330-5352000	Office Supplies	1,000	1,000	0	0%
01-6330-5355000	Duplicating/Printing	800	800	0	0%
01-6330-5471000	General Insurance	2,550	2,550	0	0%
01-6330-5515000	Dues & Memberships	1,400	1,400	0	0%
01-6330-5516000	Allowance for Vehicles	200	200	0	0%
01-6330-5518000	Conference & Travel	2,500	2,500	0	0%
01-6330-5518500	Foundation Board Conference	2,000	2,000	0	0%
01-6330-5519000	Training	250	250	0	0%
01-6330-5521200	Foundation Events	18,800	6,800	12,000	176.47%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-6330-5521300	Foundation Board Expenses	560	560	0	0%
01-6330-5525100	Donor Recognition	2,500	2,500	0	0%
01-6330-5543000	Postage	1,000	3,500	-2,500	-71.43%
01-6330-5562000	Articulation	3,000	3,000	0	0%
01-6330-5568000	Miscellaneous	0	0	0	0%
01-6330-5860000	Capital Outlay - Admin.	0	0	0	0%
Subtotal		259,560	243,801	15,759	6.46%

7100 PlanAdm Plant Administration

01-7100-5022100	Moving Allowance	0	0	0	0%
01-7100-5023000	Salary - Director	97,494	91,678	5,816	6.34%
01-7100-5040000	Salary - Support Staff	168,418	163,122	5,296	3.25%
01-7100-5060000	Opt Out	1,500	1,500	0	0%
01-7100-5100000	State Retirement	72,727	69,688	3,039	4.36%
01-7100-5102000	FICA	20,342	19,492	850	4.36%
01-7100-5110000	Medical Insurance	39,702	41,370	-1,668	-4.03%
01-7100-5110010	HSA Contribution	9,803	6,507	3,296	50.65%
01-7100-5111000	Dental Insurance	4,795	4,872	-77	-1.58%
01-7100-5112000	Vision Insurance	446	506	-60	-11.86%
01-7100-5113000	Prescription Drugs	0	0	0	0%
01-7100-5120000	Life Insurance	342	342	0	0%
01-7100-5121000	LTD Insurance	612	586	26	4.44%
01-7100-5122000	Unemployment Insurance	200	200	0	0%
01-7100-5123000	Workmens' Compensation	532	532	0	0%
01-7100-5124000	Tuition Remission	6,500	10,938	-4,438	-40.57%
01-7100-5231000	M&R Other	500	500	0	0%
01-7100-5352000	Office Supplies	1,000	750	250	33.33%
01-7100-5355000	Duplicating/Printing	250	250	0	0%
01-7100-5413000	Rent - Copy Machine	924	924	0	0%
01-7100-5515000	Dues & Memberships	1,042	1,042	0	0%
01-7100-5518000	Conference & Travel	1,500	1,500	0	0%
01-7100-5519000	Training	3,000	3,000	0	0%
01-7100-5564000	D.P. Service	0	0	0	0%
01-7100-5564500	Information Service	0	0	0	0%
01-7100-5568000	Miscellaneous	0	0	0	0%
01-7100-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		431,629	419,299	12,330	2.94%

7200 BldgGrnd Bldg & Grounds

01-7200-5051000	Salary - Maintenance	251,155	246,212	4,943	2.01%
01-7200-5060000	Opt Out	0	0	0	0%
01-7200-5070000	Salary - Students	36,260	35,574	686	1.93%
01-7200-5079000	Salary - CWS	-3,000	-3,000	0	0%
01-7200-5100000	State Retirement	68,691	67,339	1,352	2.01%
01-7200-5102000	FICA	19,213	18,835	378	2.01%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7200-5110000	Medical Insurance	56,978	65,421	-8,443	-12.91%
01-7200-5110010	HSA Contribution	16,980	10,140	6,840	67.46%
01-7200-5111000	Dental Insurance	5,178	5,844	-666	-11.4%
01-7200-5112000	Vision Insurance	483	605	-122	-20.17%
01-7200-5113000	Prescription Drugs	0	0	0	0%
01-7200-5120000	Life Insurance	270	270	0	0%
01-7200-5121000	LTD Insurance	530	519	11	2.12%
01-7200-5122000	Unemployment Insurance	200	200	0	0%
01-7200-5123000	Workmens' Compensation	6,191	6,191	0	0%
01-7200-5124000	Tuition Remission	4,500	4,500	0	0%
01-7200-5218000	Contracted Services	600	0	600	0%
01-7200-5231000	M&R Other	2,500	2,500	0	0%
01-7200-5241000	M&R Boilers	8,300	8,300	0	0%
01-7200-5242000	M&R Air Conditioning	35,696	25,000	10,696	42.78%
01-7200-5242445	M&R Whitman/Air	1,000	1,000	0	0%
01-7200-5243000	M&R Plumbing	6,000	6,900	-900	-13.04%
01-7200-5244000	M&R Electrical	5,000	5,000	0	0%
01-7200-5245000	M&R Heating	4,000	4,000	0	0%
01-7200-5245445	M&R Heating - Whitman	0	0	0	0%
01-7200-5246000	M&R Structural	13,300	13,300	0	0%
01-7200-5246010	M&R - Hurd	5,600	0	5,600	0%
01-7200-5246500	M&R Elevators	12,890	12,890	0	0%
01-7200-5247000	M&R Energy Management	15,000	15,000	0	0%
01-7200-5248000	M&R Grounds	1,000	1,000	0	0%
01-7200-5249000	M&R Vehicles	7,000	7,000	0	0%
01-7200-5249100	Landscaping Service	4,800	3,800	1,000	26.32%
01-7200-5249110	Landscaping/Custodial - Hurd	0	0	0	0%
01-7200-5249445	M&R Whitman	1,500	1,200	300	25%
01-7200-5341000	Supplies - Boilers	4,000	6,000	-2,000	-33.33%
01-7200-5341445	Supplies - Boilers - Whitman	400	200	200	100%
01-7200-5342000	Supplies - Air Conditioning	3,000	3,500	-500	-14.29%
01-7200-5343000	Supplies - Plumbing	4,000	4,800	-800	-16.67%
01-7200-5344000	Supplies - Electrical	9,000	9,000	0	0%
01-7200-5345000	Supplies - Heating	12,000	14,500	-2,500	-17.24%
01-7200-5346000	Supplies - Structural	6,000	5,500	500	9.09%
01-7200-5346010	Supplies - Hurd	0	0	0	0%
01-7200-5346100	Supplies - Maintenance	3,000	3,000	0	0%
01-7200-5346445	Supplies - Whitman	2,000	1,200	800	66.67%
01-7200-5348000	Supplies - Ground Equipment	2,650	2,650	0	0%
01-7200-5349000	Supplies - Vehicles	3,000	2,000	1,000	50%
01-7200-5349010	Gasoline	15,000	15,000	0	0%
01-7200-5349100	Landscaping Supplies	6,500	7,200	-700	-9.72%
01-7200-5349200	Snow Removal Supplies	8,700	8,700	0	0%
01-7200-5349445	Snow Removal - Whitman	2,250	2,250	0	0%
01-7200-5379000	Renovations	0	600	-600	-100%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7200-5412000	Rent of Equipment	1,000	1,000	0	0%
01-7200-5568000	Miscellaneous	0	0	0	0%
01-7200-5573000	Property Tax	0	0	0	0%
01-7200-5870000	Capital Outlay - Plant	41,300	134,405	-93,105	-69.27%
Subtotal		711,615	787,045	-75,430	-9.58%

7300 Custod. Custodial Services

01-7300-5050000	Salary - Custodial	434,523	422,162	12,361	2.93%
01-7300-5060000	Opt Out	1,500	1,500	0	0%
01-7300-5100000	State Retirement	118,842	115,461	3,381	2.93%
01-7300-5102000	FICA	33,241	32,295	946	2.93%
01-7300-5110000	Medical Insurance	90,718	93,165	-2,447	-2.63%
01-7300-5110010	HSA Contribution	23,800	13,553	10,247	75.61%
01-7300-5111000	Dental Insurance	7,864	7,413	451	6.08%
01-7300-5112000	Vision Insurance	744	790	-46	-5.82%
01-7300-5113000	Prescription Drugs	0	0	0	0%
01-7300-5120000	Life Insurance	540	540	0	0%
01-7300-5121000	LTD Insurance	929	902	27	2.99%
01-7300-5122000	Unemployment Insurance	300	300	0	0%
01-7300-5123000	Workmens' Compensation	10,603	10,603	0	0%
01-7300-5124000	Tuition Remission	8,500	8,500	0	0%
01-7300-5218000	Contracted Services	352	352	0	0%
01-7300-5231000	M&R Other	500	500	0	0%
01-7300-5240000	M&R Custodial	2,000	2,000	0	0%
01-7300-5240200	Pest Control	4,800	4,800	0	0%
01-7300-5240210	Pest Control - Hurd	0	0	0	0%
01-7300-5240300	Trash Removal	13,500	7,000	6,500	92.86%
01-7300-5240310	Trash Removal - Hurd	0	0	0	0%
01-7300-5240445	Pest Control - Whitman	600	600	0	0%
01-7300-5240446	Trash Removal - Whitman	1,150	1,150	0	0%
01-7300-5249110	Landscaping/Custodial - Hurd	4,500	0	4,500	0%
01-7300-5340000	Supplies - Custodial	46,000	46,000	0	0%
01-7300-5340010	Supplies- Custodial - Hurd	0	0	0	0%
01-7300-5340100	Uniforms	6,300	6,300	0	0%
01-7300-5340445	Supplies - Custodial - Whitman	500	500	0	0%
01-7300-5353000	General Supplies	2,500	1,500	1,000	66.67%
01-7300-5353001	General Supplies - ADA	500	500	0	0%
01-7300-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		815,306	778,386	36,920	4.74%

7400 Energy Services

01-7400-5052000	Salary - Boiler Operator	270,015	264,649	5,366	2.03%
01-7400-5060000	Opt Out	1,500	0	1,500	0%
01-7400-5100000	State Retirement	73,849	72,382	1,467	2.03%
01-7400-5102000	FICA	20,656	20,246	410	2.03%

Budget Report by Cost Center - Expenses

01 FUND

GL Number	Title	Proposed Budget	Current Budget	Change	% Change
01-7400-5110000	Medical Insurance	43,008	46,068	-3,060	-6.64%
01-7400-5110010	HSA Contribution	11,872	7,008	4,864	69.41%
01-7400-5111000	Dental Insurance	3,452	3,516	-64	-1.82%
01-7400-5112000	Vision Insurance	335	382	-47	-12.3%
01-7400-5113000	Prescription Drugs	0	0	0	0%
01-7400-5120000	Life Insurance	270	270	0	0%
01-7400-5121000	LTD Insurance	621	609	12	1.97%
01-7400-5122000	Unemployment Insurance	200	200	0	0%
01-7400-5123000	Workmens' Compensation	6,367	6,367	0	0%
01-7400-5124000	Tuition Remission	3,000	3,000	0	0%
01-7400-5218000	Contracted Services	0	0	0	0%
01-7400-5451000	Natural Gas & Oil	320,000	320,000	0	0%
01-7400-5451010	Natural Gas & Oil - Hurd	3,500	0	3,500	0%
01-7400-5451445	Natural Gas & Oil	8,500	8,500	0	0%
01-7400-5453000	Electric	500,000	500,000	0	0%
01-7400-5453010	Electric - Hurd	5,500	0	5,500	0%
01-7400-5453445	Electric - Whitman	26,650	26,650	0	0%
01-7400-5456000	Water & Sewage	58,000	55,000	3,000	5.45%
01-7400-5456010	Water & Sewage - Hurd	150	100	50	50%
01-7400-5456445	Water & Sewage - Whitman	2,600	2,600	0	0%
01-7400-5459000	Utility Charges	0	-15,000	15,000	-100%
01-7400-5870000	Capital Outlay - Plant	0	0	0	0%
Subtotal		1,360,045	1,322,547	37,498	2.84%

7500 Campus Security

01-7500-5040000	Salary - Support Staff	101,684	100,169	1,515	1.51%
01-7500-5100000	State Retirement	27,811	27,396	415	1.51%
01-7500-5102000	FICA	7,779	7,663	116	1.51%
01-7500-5123000	Workmens' Compensation	2,370	2,370	0	0%
01-7500-5214000	Security Services	0	0	0	0%
01-7500-5214010	Secutiry Services - Hurd	0	0	0	0%
01-7500-5218000	Contracted Services	7,000	10,000	-3,000	-30%
01-7500-5231000	M&R Other	1,000	1,000	0	0%
01-7500-5240200	Pest Control	0	0	0	0%
01-7500-5240300	Trash Removal	0	0	0	0%
01-7500-5240445	Pest Control - Whitman	0	0	0	0%
01-7500-5240446	Trash Removal - Whitman	0	0	0	0%
01-7500-5340100	Uniforms	1,000	750	250	33.33%
01-7500-5353000	General Supplies	3,000	3,500	-500	-14.29%
01-7500-5353001	General Supplies - ADA	0	0	0	0%
01-7500-5516000	Allowance for Vehicles	0	0	0	0%
01-7500-5519000	Training	1,750	1,750	0	0%
01-7500-5541000	Telecommunications	0	0	0	0%
01-7500-5870000	Capital Outlay - Plant	0	0	0	0%

Budget Report by Cost Center - Expenses

01 FUND

<i>GL Number</i>	<i>Title</i>	<i>Proposed Budget</i>	<i>Current Budget</i>	<i>Change</i>	<i>% Change</i>
Subtotal		153,394	154,598	-1,204	-0.78%
<i>7550 Fire Protection</i>					
01-7550-5218000	Contracted Services	16,000	16,000	0	0%
01-7550-5218010	Contracted Services - Hurd	0	0	0	0%
01-7550-5231000	M&R Other	5,000	5,000	0	0%
01-7550-5353000	General Supplies	3,000	3,000	0	0%
Subtotal		24,000	24,000	0	0.00%
<i>8940 Transfers</i>					
01-8940-5900020	Transfer - Technology	0	0	0	0%
01-8940-5900031	Transfer - Bookstore	0	0	0	0%
01-8940-5900042	Transfer - SEOG	0	0	0	0%
01-8940-5900043	Transfer - CWS	0	0	0	0%
01-8940-5900044	Transfer - State Scholarships	0	0	0	0%
01-8940-5900047	Transfer - Grants	0	0	0	0%
01-8940-5900062	Transfer - General Endowment	0	0	0	0%
01-8940-5900071	Transfer - Unexpended	700,000	1,000,000	-300,000	-30%
01-8940-5900080	Transfer - M & R	500,000	0	500,000	0%
Subtotal		1,200,000	1,000,000	200,000	20.00%
01 Fund Totals		27,544,529	26,966,048	578,481	2.15%
*** Report Totals ***		27,544,529	26,966,048	578,481	2.15%